



SHIRE OF KOJONUP

AGENDA

Ordinary Council Meeting

28 July 2026

TO: THE SHIRE PRESIDENT AND COUNCILLORS

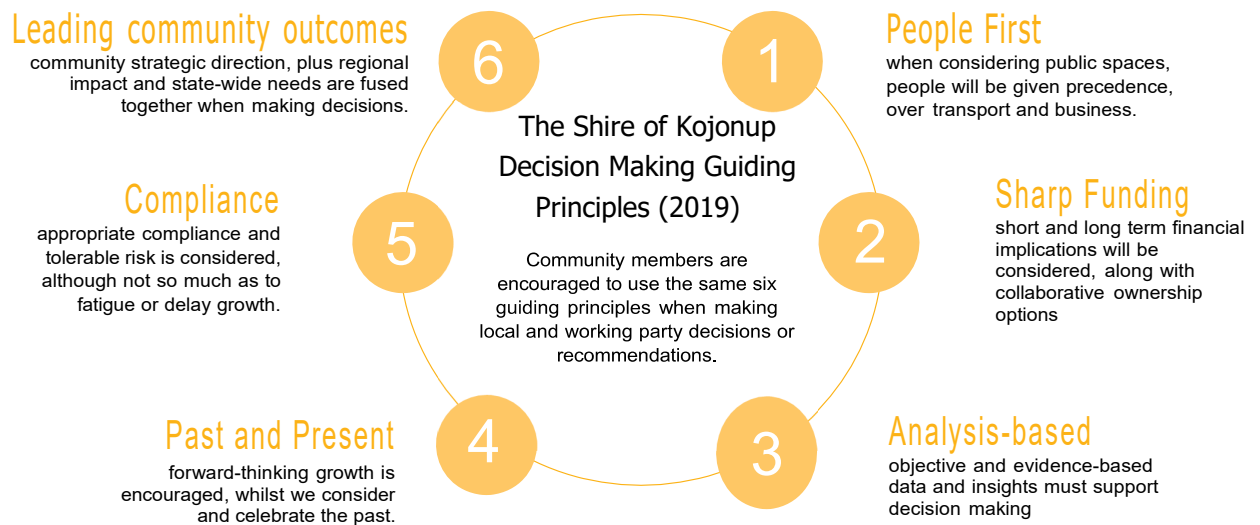
NOTICE is hereby given that an Ordinary Meeting of the Council will be held in the Council Chambers, Administration Building, 93 Albany Highway, Kojonup on 28 July 2026 commencing at 3:00pm.

I certify that with respect to all advice, information or recommendation provided to the Council in or with this Agenda:

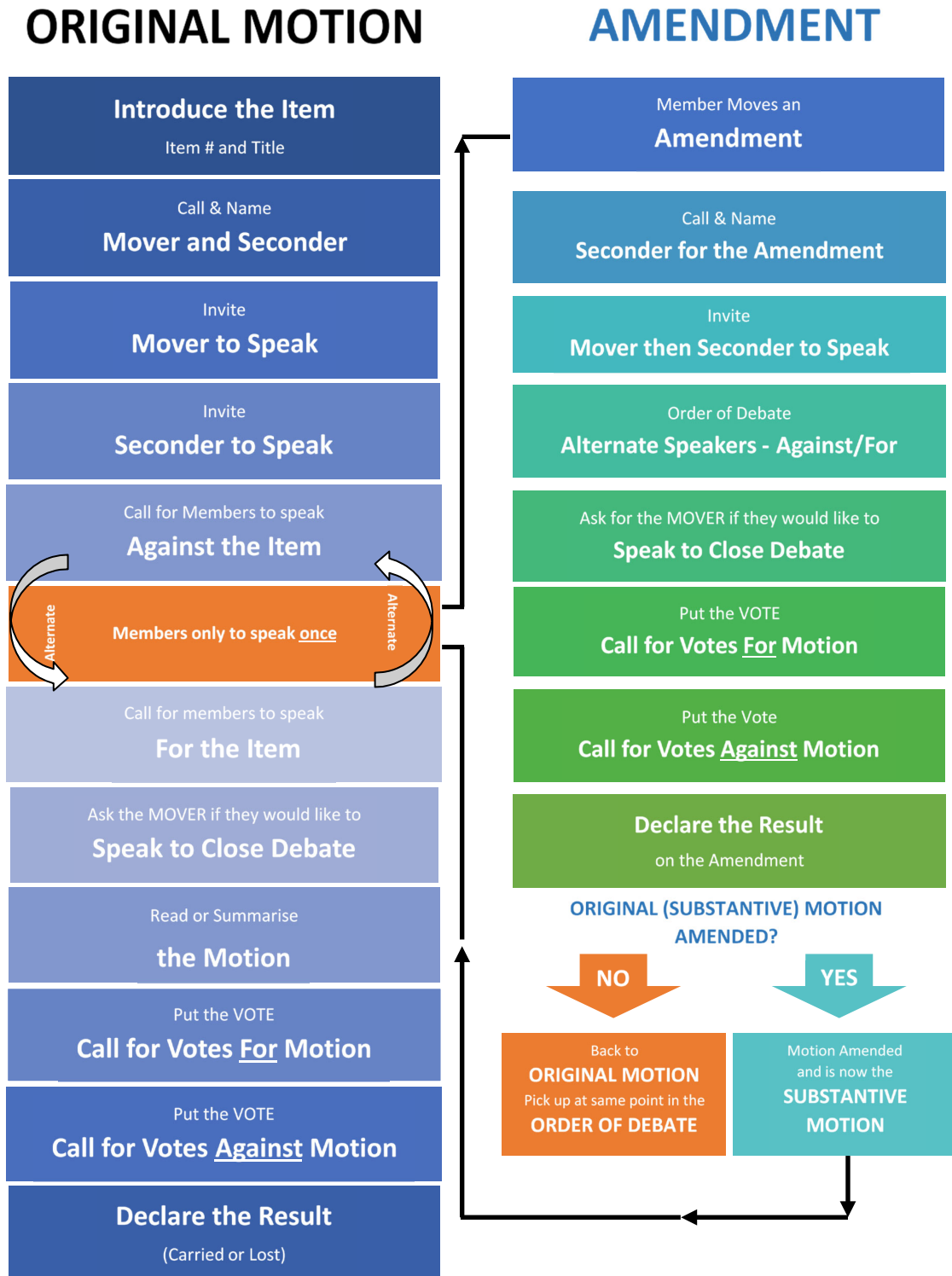
- i. The advice, information or recommendation is given by a person who has the qualifications or experience necessary to give such advice, information or recommendation; and
- ii. Where any advice is directly given by a person who does not have the required qualifications or experience, that person has obtained and taken into account in that person's general advice the advice from an appropriately qualified or experienced person.

GRANT THOMPSON
CHIEF EXECUTIVE OFFICER
24 July 2026

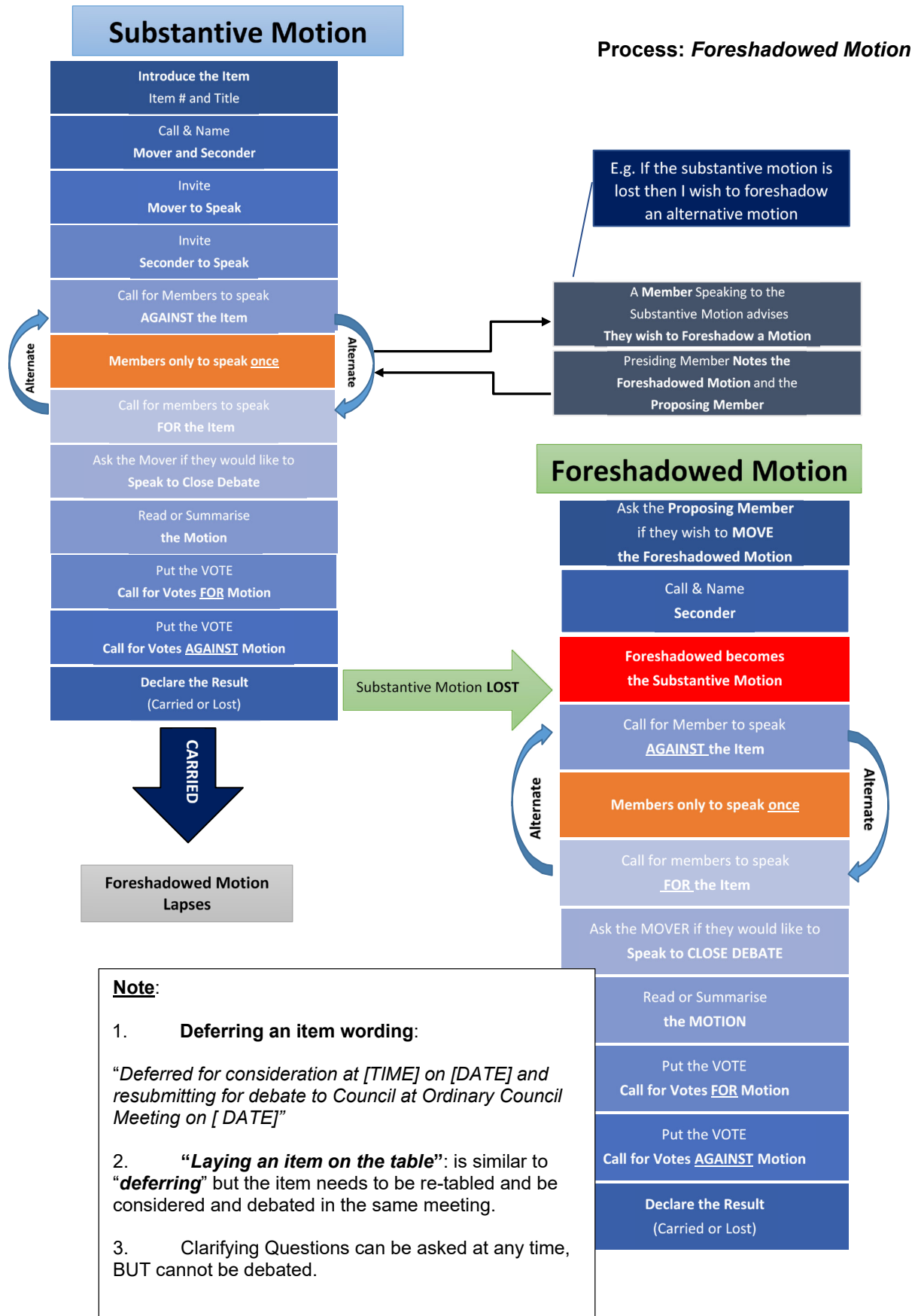
The Shire of Kojonup has a set of six guiding principles it uses when making decisions. These principles are checked and enhanced every two years in line with the Strategic Community Plan review schedule.



Process of Substantive Motion, Amendment to Motion and Foreshadowed Motion



Minor clarification of wording of motions: A minor amendment of the motion can be done at any time through the Presiding Member with the approval of the Mover and the Secnder.



AGENDA FOR AN ORDINARY COUNCIL MEETING TO BE HELD ON 28 JULY 2026

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1. DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Shire President shall declare the meeting open at ____ and draw the meeting's attention to the disclaimer below:

Disclaimer

No person should rely on or act on the basis of any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

The Shire of Kojonup expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the meeting. No responsibility whatsoever is implied or accepted by the Shire of Kojonup for any act, omission or statement or intimation occurring during Council or committee meetings.

Where an application for an approval, a license or the like is discussed or determined during the meeting, the Shire cautions that neither the applicant, nor any other person or body, should rely upon that discussion or determination until written notice of either an approval and the conditions which relate to it, or the refusal of the application has been issued by the Shire.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

The Shire of Kojonup advises that anyone who has any application lodged with the Shire of Kojonup shall obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Kojonup in respect of the application.

These minutes are not a verbatim record but include the contents pursuant to Regulation 11 of Local Government (Administration) Regulations 1996. The meeting is audio recorded.

Acknowledgement of Country

The Shire of Kojonup acknowledges the first nations people of Australia as the Traditional custodians of this land and in particular the Keneang people of the Noongar nation upon whose land we meet.

We pay our respect to their Elders past, present and emerging.

Prayer

Almighty God, we pray for wisdom for our reigning monarch King Charles.

We ask for guidance in our decision making and pray for the welfare of all the people of Kojonup.

Grant us grace to listen and work together as a Council to nurture the bonds of one community.

Amen

2. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

3. RECORD OF ATTENDANCE AND APOLOGIES

3.1 ATTENDANCE

COUNCILLORS

Cr Roger Bilney	Shire President
Cr Michael Mathwin	Deputy President
Cr Cindy Wieringa	Councillor
Cr Kerryn Mickle	Councillor
Cr Craig Mitchell	Councillor
Cr Cherilyne Michael	Councillor

SHIRE OFFICERS

Grant Thompson	Chief Executive Officer
Jill Johnson	Deputy Chief Executive Officer
Darryn Watkins	Manager Works and Infrastructure
Du-wayne Lottering	Manager Property Services
Estelle Lottering	Manager Regulatory Services
Nerrida Robinson	Rates Officer
Judy Stewart	Governance Officer

3.2 APOLOGIES

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3.3 PUBLIC GUESTS

3.4 APPROVED LEAVE OF ABSENCE

Cr Ned Radford	

4. DECLARATION OF INTEREST

5. PUBLIC QUESTION TIME

5.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

5.2 PUBLIC QUESTION TIME

6. CONFIRMATION OF MINUTES

6.1 MINUTES OF ORDINARY COUNCIL MEETING [23 JUNE 2026]

Unconfirmed Minutes of an Ordinary Council Meeting held 23 June 2026 are at
[Attachment 6.1.1 - 05-Minutes-Ordinary-Council-Meeting-23-June-2026-Unconfirmed](#)

OFFICER RECOMMENDATION

That the Minutes of an Ordinary Council Meeting held 23 June 2026 be confirmed as a true record.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

7. PRESENTATIONS

7.1 PETITIONS

7.2 PRESENTATIONS

7.3 DEPUTATIONS

7.4 DELEGATES' REPORTS

8. METHOD OF DEALING WITH AGENDA BUSINESS

9. REPORTS

9.1 KEY PILLAR '*LIFESTYLE*' REPORTS

9.1.1 SHIRE OF KOJONUP LIVEABILITY AND WELLBEING PLAN 2026-2031

REPORTING OFFICER:	Paul Clifton – Environmental Health Officer
DATE:	Monday, 20 July 2026
ATTACHMENT(S):	9.1.1.1 – Shire of Kojonup Liveability and Wellbeing Plan 2026-2031 - DRAFT

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Lifestyle	1. Proactive Community Spirit.	2.6 Wellbeing advancement

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is to seek Council endorsement to advertise the Draft Shire of Kojonup Liveability and Wellbeing Plan 2026–2031 for public consultation prior to final adoption.

Should Council endorse the Shire of Kojonup Liveability and Wellbeing Plan 2026 – 2031, the document will be made available for a period of 28 days, commencing on a date determined by the Chief Executive Officer. Public notice will be provided through the Shire's website, social media platforms, and any other appropriate communication channels. Submissions received during the advertising period will be considered by administration and presented to Council for consideration prior to final adoption of the document.

BACKGROUND

In 2016, the *Public Health Act 2016* (the Act) was introduced to provide a modern more flexible and risk-based approach to public health regulation. Part 2, Division 2 stipulates that local governments must initiate, support and manage public health planning for its district.

The Act provides a framework that promotes and manages current and emerging public health risks in WA and acknowledges that the Department of Health and local governments share a statutory responsibility for public health.

Part 5 of the Act was mandated on 4 June 2024, requiring the Western Australian Chief Health Officer to publish the State Public Health Plan 2025-2030 by 4 June 2025, with local governments finalising their health plans by June 2026.

The Shire requested and received an extension for the adoption of a local public health plan. The due date for submission of the Shire of Kojonup Public Health Plan is 30 September 2026.

COMMENT

Local public health plans are required to be consistent with and align to the objectives of the State Public Health Plan whilst responding to local public health risks and emerging issues, for example, vaping.

Public health planning encompasses every aspect of our lives that enables us to thrive. It provides the safeguards, policies and programs designed to protect, maintain, promote, and improve the health of individuals and their communities and to prevent and reduce the incidence of illness and disability. By actively planning for the best public health outcomes, we can support and drive the changes required to ensure our communities remain healthy and resilient. The Plan will also provide an avenue for ongoing communication with the local community.

Public Health Plans are subject to ongoing review and reporting on an annual basis and must be renewed in their entirety every five years.

The Draft Shire of Kojonup Liveability and Wellbeing Plan 2026–2031 provides a strategic framework to support the health, safety and wellbeing of the Kojonup community. Endorsement for public consultation will enable community feedback to be considered before the Plan is returned to Council for final adoption.

CONSULTATION

West Australian Country Health Service
Injury Matters
Community Survey undertaken (Seventy one responses)
Workshops & information sessions
Local Emergency Management Committee

STATUTORY REQUIREMENTS

Public Health Act 2016(WA), Part 2 Division 2 and Part 5

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The Shire of Kojonup Liveability and Wellbeing Plan 2026 – 2031 has objects outlined in the plan that require budget considerations over the five-year period. Budget considerations will be requested annually when applicable.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
Compliance	Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework.	External Audits	Annual Reporting

RISK RATING:	ADEQUATE		
IMPLICATIONS			
Failure to prepare and implement a Local Public Health Plan may result in non-compliance with the <i>Public Health Act 2016</i> and reduced capacity to identify and respond to local health and wellbeing issues.			

ASSET MANAGEMENT IMPLICATIONS

Nil.

**GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
IMPLICATIONS**

Nil.

VOTING REQUIREMENTS

Simple Majority.

OFFICER RECOMMENDATION

That Council endorse the Shire of Kojonup Liveability and Wellbeing Plan 2026 – 2031 for the purpose of public advertising and community consultation.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.1.2 APPOINTMENT OF COMMUNITY MEMBERS – MURADUP COMMUNITY ADVISORY COMMITTEE

REPORTING OFFICER:	Grant Thompson – Chief Executive Officer
DATE:	Friday, 24 July 2026
ATTACHMENT(S):	9.1.2.1 - Muradup Community Advisory Committee -Terms of Reference 2025 9.1.2.2 - Community Member nomination forms – Muradup Community Advisory Committee

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil.

PURPOSE OF THIS REPORT

The purpose of this report is for Council to consider the community member nominations received for the Muradup Community Advisory Committee and to appoint three community members in accordance with the Committee’s Terms of Reference.

BACKGROUND

Council has established the Muradup Community Advisory Committee to provide advice and recommendations to Council on matters concerning the governance, planning, maintenance and operations of the Muradup Hall, together with other assets in the Muradup townsite as requested by Council.

The Terms of Reference provide that the Committee will support the community’s involvement in the day-to-day management and minor maintenance of the Muradup Hall while the Shire retains governance, administrative and financial oversight.

The Terms of Reference allow for three to four Muradup community members to be appointed by Council. Community members are expected to act in the best interests of the Shire as a whole, apply good judgement, raise matters relevant to the Committee’s responsibilities, observe applicable legal and regulatory obligations, and comply with confidentiality and Code of Conduct requirements.

COMMENT

The Shire has received nominations for community membership of the Muradup Community Advisory Committee. The nomination material confirms nominations for:

1. Paul Joseph Grant,
2. Caroline Lindsell,
3. Courtney Piesse,
4. Nathan Leitch,
5. Brad Greeuw, and
6. Coral Greeuw.

The Committee's Terms of Reference provide for three to four Muradup community members as agreed and approved by Council; however, the matter before Council is to recommend three appointments at this stage.

Council may choose to add a fourth appointment if it so decides.

In making appointments, Council should have regard to the purpose of the Committee, the need for constructive and professional engagement with the Shire, and the ability of nominees to contribute to the management, maintenance and ongoing use of the Muradup Hall and related community matters.

As the Committee is advisory only, appointments do not confer executive authority, delegated financial responsibility or operational control over Shire functions.

It is recommended that Council appoint three community members at this stage. This maintains a workable Committee size, supports timely establishment of the Committee, and allows Council to consider further appointments in future should an additional community member be required within the Terms of Reference limit of three to four community members.

CONSULTATION

Muradup community nomination process.

Muradup community members and nominees.

Council Briefing Sessions

STATUTORY REQUIREMENTS

Local Government Act 1995 – sections 5.8 to 5.25 relating to committees, committee membership and committee meetings.

Local Government (Administration) Regulations 1996 – regulations 14 to 14B relating to committees and committee membership requirements.

POLICY IMPLICATIONS

Committee members are required to comply with the Shire’s Code of Conduct for Council Members, Committee Members and Candidates, confidentiality requirements and any relevant governance procedures applying to advisory committees.

No policy amendments are required as a result of this report.

FINANCIAL IMPLICATIONS

Nil. Community members of the Muradup Community Advisory Committee are not remunerated. The Committee is advisory only and has no delegated financial responsibility. Any community funds made available for Muradup purposes are to be managed through the Shire’s financial governance arrangements, including any relevant reserve account process.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
6 – Engagement Practices	Failure to maintain effective working relationships with community members, volunteers and stakeholders regarding the ongoing use, maintenance and governance of the Muradup Hall and related Muradup community matters.	Council-approved Terms of Reference, Code of Conduct requirements, confidentiality obligations, CEO administrative support and Council oversight of appointments.	Appoint community members to enable the Committee to commence its advisory role and provide structured community input to Council.
RISK RATING:	ADEQUATE		
IMPLICATIONS			
Appointing community members supports structured engagement with the Muradup community and reduces the risk of informal or inconsistent advice being provided to Council. The Terms of Reference clarify that the Committee is advisory only and does not have executive powers, operational authority or delegated financial responsibility.			

ASSET MANAGEMENT IMPLICATIONS

The Muradup Hall remains vested in the Shire of Kojonup. The appointment of community members does not change the Shire’s asset ownership or responsibility. The Committee will provide advice and community input on matters concerning maintenance, operations and future planning for the Muradup Hall and other Muradup townsite assets as requested by Council.

**GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
IMPLICATIONS**

Nil.

VOTING REQUIREMENTS

Absolute Majority.

OFFICER RECOMMENDATION

That Council:

1. Appoints the following three community members to the Muradup Community Advisory Committee for the 2026/2027 period, term ends at the Local Government Election date 2027, being:
 - a) _____;
 - b) _____; and
 - c) _____.
2. Notes that the Muradup Community Advisory Committee is advisory only and operates in accordance with its Council-approved Terms of Reference, including the requirement for members to comply with the Code of Conduct, confidentiality obligations and applicable local government meeting requirements.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.2 KEY PILLAR 'ECONOMICS' REPORTS

9.2.1 PROPOSED RESIDENTIAL HOUSING DEVELOPMENT – KATANNING ROAD SUBDIVISION

REPORTING OFFICER:	Grant Thompson - Chief Executive Officer
DATE:	Monday, 20 July 2026
ATTACHMENT(S):	9.2.1.1. Correspondence from prospective developer – affordable rental housing proposal for Kojonup

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Lifestyle	1 Diverse Accommodation Options	1.2 House, land development Stimulus

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is to present Council with a proposal received from a prospective regional property developer seeking to acquire suitable land within the Katanning Road subdivision in Kojonup for the purpose of constructing affordable rental housing, and to seek Council direction on whether the Chief Executive Officer should progress preliminary due diligence and negotiations.

BACKGROUND

The Shire has received correspondence from a prospective regional property developer expressing interest in acquiring suitable land in Kojonup for a residential housing development. The proposal identifies land behind Katanning Road, being the Katanning Road subdivision, as the land available for potential development. The proponent has indicated an interest in constructing a mix of one-bedroom, two-bedroom and three-bedroom homes, with the stated objective of providing affordable rental housing for families, workers and essential service staff.

The proponent has advised that, if approximately 20 houses were developed, the project could potentially attract new families to Kojonup, increase school-aged population, support local businesses through increased local expenditure, and contribute to broader community and economic activity.

The proposal is preliminary and remains subject to land availability, Council decision-making, planning assessment, servicing capacity, commercial terms, valuation, statutory disposal requirements and any other due diligence required by the Shire.

COMMENT

The proposal aligns with Council's broader interest in addressing housing availability, supporting population growth and strengthening the economic and social sustainability of Kojonup. Affordable rental housing is a recognised constraint in many regional communities, particularly where housing supply affects the ability of families, workers

and essential service staff to relocate or remain in town. A development of the scale proposed could contribute positively to local liveability and business confidence if appropriately planned and delivered.

At this stage, the proposal should be treated as an expression of interest rather than an approved project or agreed land transaction. The Shire would need to assess the suitability of the Katanning Road subdivision for the proposed housing mix, including zoning, lot configuration, servicing capacity, access, drainage, infrastructure obligations, planning approvals, tenure, market valuation and any restrictions or conditions applying to the land. Any future sale, lease or other disposal of Shire land would need to comply with the *Local Government Act 1995* and any relevant Council policy or statutory process.

It is recommended that Council authorise the Chief Executive Officer to undertake preliminary due diligence and engage with the proponent on a without-prejudice basis.

This would allow the Shire to clarify the proposal, confirm the status and development capacity of the Katanning Road subdivision, obtain any necessary valuation or servicing advice, and prepare a further report to Council before any binding decision is made.

CONSULTATION

Initial correspondence has been received from the proponent. Further consultation will be required with the proponent, Shire planning and infrastructure officers, relevant servicing agencies, and any other stakeholders identified through due diligence.

STATUTORY REQUIREMENTS

Local Government Act 1995 section 3.58 applies to the disposal of local government property and provides that, except as otherwise stated, a local government may dispose of property by public auction or public tender, or by giving local public notice of the proposed disposition, inviting submissions for at least two weeks, considering submissions, and recording the decision and reasons where the decision is made by Council or a committee. The statutory notice details include the parties, consideration and market value based on a valuation obtained within the required timeframe.

Any subdivision, development approval, servicing or built form requirements would also need to be assessed under the applicable planning framework, including the *Planning and Development Act 2005*, the Shire's local planning scheme, relevant State Planning Policies and any Western Australian Planning Commission requirements.

POLICY IMPLICATIONS

Relevant Shire policies relating to land transactions, procurement, asset management, planning and community consultation may apply and will be reviewed as part of due diligence. No policy breach is proposed by this report, as the recommendation is limited to preliminary assessment and does not authorise disposal of land.

FINANCIAL IMPLICATIONS

There are no immediate financial implications arising from receiving the proposal or authorising preliminary due diligence, other than officer time and any minor advisory costs that may be required within existing budget capacity. Any future land disposal, development contribution, infrastructure upgrade, servicing obligation or incentive arrangement would require separate financial assessment and a further report to Council.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
Compliance	Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation. It includes (amongst others) the <i>Local Government Act 1995</i> , <i>Planning & Development Act 2005</i> , <i>Health Act 2016</i> , <i>Building Act 2011</i> , <i>Dog Act 1976</i> , <i>Cat Act 2011</i> , <i>Freedom of Information Act 1992</i> and all other legislative based obligations for Local Government.	Tender and Procurement process	Process Review
RISK RATING:	HIGH/ADEQUATE		
IMPLICATIONS			
The principal risk is that expectations could be created before Council has confirmed the legal, planning, servicing and commercial feasibility of the proposal. This risk is managed by limiting the current decision to preliminary due diligence and requiring a further Council report before any binding commitment is made.			

ASSET MANAGEMENT IMPLICATIONS

Potential asset management implications include the future disposal or development of Shire-controlled land, possible infrastructure servicing requirements, access, drainage, road interface and any whole-of-life impacts on Shire assets. These matters will be assessed during due diligence and reported back to Council before any final decision.

**GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
IMPLICATIONS**

Nil direct implications at this stage. Improved housing supply in Kojonup may have broader regional workforce and liveability benefits; however, no direct Great Southern VROC project impact has been identified.

VOTING REQUIREMENTS

Simple Majority.

OFFICER RECOMMENDATION

That Council:

1. Notes the proposal received from a prospective regional property developer seeking to acquire suitable land within the Katanning Road subdivision for the purpose of developing affordable rental housing in Kojonup;
2. Acknowledges that the proposal is preliminary and does not constitute approval of a land transaction, development application, incentive arrangement or binding commitment by the Shire;
3. Authorises the Chief Executive Officer (CEO) to undertake preliminary due diligence, including land status, planning, servicing, valuation, statutory compliance and commercial considerations;
4. Directs the CEO to undertake a Major Land Transaction Business case for Council's consideration; and
5. Requests that a further report be presented to Council before any decision is made to dispose of land, enter into an agreement or otherwise facilitate any proposed development.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.3 KEY PILLAR ‘VISITATION’ REPORTS

9.3.1 TESLA ELECTRIC VEHICLE EXPANSION

REPORTING OFFICER:	Dwayne Lottering – Property Services Manager
DATE:	Monday, 20 July 2026
ATTACHMENT(S):	9.3.1.1 – Tesla – Supercharger License Deed of Amendment – Expansion – Kojonup WA 9.3.1.2 – Tesla Supercharger License Agreement

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil.

PURPOSE OF THIS REPORT

The purpose of this report is to seek Council endorsement to enter into a First Deed of Amendment to the existing Tesla Supercharger Licence Agreement to allow Tesla Motors Australia Pty Ltd to expand the existing electric vehicle charging station at Benn Parade, Kojonup, by installing four additional charging posts.

The amendment increases the approved Supercharger Station from four dedicated parking/charging spaces to eight dedicated parking/charging spaces.

BACKGROUND

The Shire of Kojonup and Tesla Motors Australia Pty Ltd entered into a Tesla Supercharger Licence Agreement dated 4 September 2023 for the installation and operation of an electric vehicle charging station on part of Reserve 6171, under Management Order M697672, being Lot 300 on Deposited Plan 180687. The existing licence approved four dedicated charging stalls and associated equipment space for the Supercharger Station.

The Licence Agreement recognises the value of an electric vehicle charging station to provide services to electric vehicle drivers and to increase the visibility of, and visitation to, the property. The existing agreement provides that Tesla is responsible for the installation of the infrastructure and trade fixtures for the Supercharger Station, including utility connections, concrete pads, conduit, wiring and related installations. Tesla has requested to expand the existing Supercharger Station by adding a further four charging posts at the current location. The proposed First Deed of Amendment gives effect to this expansion by amending the existing licence agreement rather than creating a new agreement.

COMMENT

The proposed amendment would update the existing licence arrangements so that the premises comprise eight parking spaces to house eight Superchargers and approximately 25–40 square metres of space for equipment. It also updates the dedicated stall wording from “all 4 parking spaces” to “all 8 parking spaces”.

The amendment also replaces the commencement date for the expanded Supercharger Station so that commencement occurs when the expansion works are complete and the Supercharger Station is operational and open to the public. The new Exhibit A identifies the additional four charging posts to be installed, shown in red/magenta on the proposed site plan. Schedule B is amended from four charging posts to eight charging posts and from one Tesla Supercharger to two Tesla Superchargers.

Except for the changes set out in the First Deed of Amendment, the existing terms and conditions of the Licence Agreement remain unchanged and in full force and effect. The existing agreement includes provisions dealing with installation, use, utilities, maintenance, signage, indemnity, insurance, confidentiality, Ministerial consent and removal/restoration obligations. Tesla remains responsible for its infrastructure, trade fixtures, utility services and maintenance obligations in accordance with the Licence Agreement.

The expansion would provide additional electric vehicle charging capacity at an already-established location.

This is expected to support residents, visitors and through-traffic using Benn Parade and the Kojonup townsite, while retaining the existing licence framework and land management controls.

CONSULTATION

Tesla Motors Australia Pty Ltd.
Chief Executive Officer and relevant Shire officers.
Minister for Lands/State approval processes, where required under the existing Crown land arrangements.

STATUTORY REQUIREMENTS

Land Administration Act 1997 (WA) – the existing Licence Agreement identifies that the premises are on Crown Reserve land and that entry into the licence is subject to prior written Ministerial approval under section 18 of the Act.

The Licence Agreement records that the land is Reserve 6171 under Management Order M697672, being Lot 300 on Deposited Plan 180687.

Any execution of the Deed of Amendment should be subject to all required approvals, consents or procedural requirements applicable to the Crown land management order and the Council’s execution processes.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

There are no direct unbudgeted financial implications identified for Council arising from the proposed amendment. Under the existing Licence Agreement, Tesla is responsible for the cost of installation of the Supercharger Station infrastructure and trade fixtures, licensee-related utility services and maintenance of the trade fixtures.

The Shire's normal responsibility to maintain common areas of the property continues to apply.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3 – Compliance	Risk that the expansion proceeds without the required approvals, clear authorisation or consistency with the existing licence arrangements.	Existing Licence Agreement, First Deed of Amendment, Ministerial consent requirements, Council resolution and delegated execution controls.	Council consideration of the Deed of Amendment and execution subject to required consents and non-material final amendments.
6 – Infrastructure / Service Continuity	Risk of disruption to parking, public access or charging availability during expansion works and ongoing operation.	Existing license provisions for construction, maintenance, utilities, temporary impairment, signage and insurance	Tesla to coordinate works and ongoing operation with Shire officers under the license Framework.
RISK RATING:	ADEQUATE		
IMPLICATIONS			
The amendment formalizes the additional charging capacity and keeps the expansion within the existing license structure. Council authorization and required approvals reduce legal, property and operational risks.			

ASSET MANAGEMENT IMPLICATIONS

The additional charging infrastructure and trade fixtures will be installed, maintained and replaced at Tesla's cost under the Licence Agreement. The existing agreement provides that Tesla's trade fixtures remain Tesla's property, while infrastructure is to be left in a safe condition and becomes the property of the Licensor upon termination, except for infrastructure upstream of the meter.

**GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
IMPLICATIONS**

Nil.

VOTING REQUIREMENTS

Simple Majority.

OFFICER RECOMMENDATION

That Council:

1. Notes the request from Tesla Motors Australia Pty Ltd to expand the existing Tesla Supercharger Station at Benn Parade, Kojonup by installing four additional charging posts, increasing the station from four to eight charging posts and dedicated charging spaces.
2. Endorses the First Deed of Amendment to the Tesla Supercharger Licence Agreement, substantially in the form presented at **Attachment 9.3.1.1**, for the expansion of the existing Supercharger Station.
3. Authorises the Chief Executive Officer to finalise the Deed of Amendment, including any minor administrative or non-material changes required to give effect to Council's decision.
4. Authorises the Shire President and Chief Executive Officer to execute the Deed of Amendment on behalf of the Shire of Kojonup, subject to any required Minister for Lands or State approval and satisfaction of the Shire's usual execution requirements.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

9.4.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY (JUNE 2026)

REPORTING OFFICER:	Jill Johnson – Deputy Chief Executive Officer
DATE:	Thursday, 23 July 2026
ATTACHMENT(S):	9.4.1.1 – Monthly Financial Statements 1 June 2026 – 30 June 2026

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is to note the Monthly Financial Statement for the month ending 30 June 2026.

BACKGROUND

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires a local government to prepare a Statement of Financial Activity each month, and to present it to an ordinary meeting of the Council within two (2) months after the end of the reporting period. The Statement of Financial Activity is the primary monthly financial reporting instrument and provides Council with an overview of the Shire’s financial performance against the adopted budget for the year to date.

COMMENT

The attached Statement of Financial Activity for the period June 2026 represents twelve (12) months of the 2025/2026 financial year, or 100% of the year elapsed.

The statements are presented in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996 and Council Policy 2.1.6. The overall financial position of the Shire remains sound.

The following items are worthy of noting:

- Closing surplus position of \$2,838,448. This represents the net position after accounting for all operating revenues and expenditures to date and is broadly consistent with the expected year-to-date budget position for the financial year.
- Capital expenditure has achieved 117.4% of budgeted projects at the twelfth-month mark, indicating solid delivery of the capital works program. Any incomplete works will be considered for carryover as part of the 2026/2027 budget process.

- Cash holdings total \$3,899m, of which \$1,121m is held in cash-backed reserve accounts and \$2,778m in unrestricted cash. The Shire’s liquidity position remains strong and is sufficient to meet operational obligations and committed capital expenditure for the financial year.
- Rates debtors outstanding equate to 7% of total rates raised for 2025/2026. This is within an acceptable range for this point in the financial year and is being actively managed. Follow-up action on overdue accounts is ongoing in accordance with the Shire’s debt recovery procedures.
- Major budget variations comparing year-to-date (amended) budget to year-to-date actuals are detailed on Page 11 of the statements, in accordance with Council Policy 2.1.6. Council’s attention is drawn to any significant variances noted therein; these are explained in the statements and do not represent a cause for concern unless otherwise indicated.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 34(1) of the Local Government (Financial Management) Regulations 1996 requires a local government to prepare a “Statement of Financial Activity” each month, reporting on the sources and applications of funds for the year to date.

Regulation 34(4) requires the Statement to be presented to an ordinary meeting of the Council within two (2) months after the end of the month to which it relates. This report satisfies that requirement for the month ending 30 June 2026, with the meeting occurring on 28 July 2026.

POLICY IMPLICATIONS

Council Policy 2.1.6 defines the content of the financial reports.

FINANCIAL IMPLICATIONS

This item reports on the current financial position of the Shire of Kojonup. The recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
RISK RATING:	ADEQUATE		
IMPLICATIONS			
Financial reporting is required to create transparency.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council notes the monthly financial statements for the period ending 30 June 2026, as attached.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.4.2 MONTHLY PAYMENT LISTING – JUNE 2026

AUTHOR	Rachael Egerton-Warburton – Finance Officer (Creditors)
DATE	Tuesday, 21 July 2026
ATTACHMENT	9.4.2.1 - Monthly Payment Listing June 2026

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

To receive the list of payments covering the month of June 2026.

BACKGROUND

Nil

COMMENT

The attached list of payments is submitted for receipt by the Council.

Any comments or queries regarding the list of payments are to be directed to the Chief Executive Officer prior to the meeting.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 12(1)(a) of the Local Government (Financial Management) Regulations 1996 provides that payment may only be made from the municipal fund or trust fund if the Local Government has delegated the function to the Chief Executive Officer.

The Chief Executive Officer has delegated authority to authorise payments. Relevant staff have also been issued with delegated authority to issue orders for the supply of goods and services subject to budget limitations.

Regulation 13 of the Local Government (Financial Management) Regulations 1996 provides that if the function of authorising payments is delegated to the Chief Executive Officer then a list of payments is to be presented to the Council at the next ordinary meeting and recorded in the minutes.

POLICY IMPLICATIONS

Council's *Policy 2.1.2* provides authorisations and restrictions relative to purchasing commitments.

FINANCIAL IMPLICATIONS

All payments are made in line with Council Policy.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
Financial	Lack of transparency or appropriate control over creditor payments made under delegated authority.	Monthly Payment Listing presented to Council in accordance with Regulation 13 of the Local Government (Financial Management) Regulations 1996.	Monthly reporting of payments to Council under delegated authority.
RISK RATING:	LOW		
IMPLICATIONS			
A control measure to ensure transparency of financial systems and controls regarding creditor payments.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council:

In accordance with Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments as attached, made under delegated authority for the period 1 June 2026 to 30 June 2026, as follows:

Payment Type	Reference	Amount
Municipal Cheques	14418	\$1,425.39
EFTs	38219-38398	\$946,400.32
Direct Debits		\$572,765.32
Total		\$1,520,591.03

be received.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.4.3 FINANCIAL MANAGEMENT – RATES WRITE-OFFS

REPORTING OFFICER:	Nerrida Robinson – Rates Officer
DATE:	Monday – 20 July 2026
ATTACHMENT(S):	9.4.3.1 – Rates to be written off Report

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is to seek Council authorisation on the write-off of interest charges that were incorrectly levied against a number for rateable properties during a period in which the Shire of Kojonup was reviewing and correcting underlying rate account issues. The interest was generated automatically by the rates system and did not reflect amounts lawfully owing.

BACKGROUND

The Shire of Kojonup's rates system accrues interest daily on outstanding rate balances. During a review of rating accounts, it was identified that several properties had been incorrectly rated, resulting in rate charges being raised in error. While the underlying errors were corrected, interest that had accrued against these accounts during the review period was not automatically reversed. The properties and the interest amounts affected are listed in [Attachment 9.4.3.1](#).

COMMENT

The interest charges listed in [Attachment 9.4.3.1](#) were generated automatically by the Shire's rates system because of the incorrect rate assessments. As the underlying rates were raised in error, any interest flowing from those assessments is also incorrectly charged and should not be recoverable from the affected ratepayers.

The Rates Officer has reviewed each of the affected accounts and confirmed that the interest charges arose solely from the erroneous rate assessments. The total amount proposed to be written off is \$145.25. The CEO and DCEO have reviewed the accounts and concur with the officer's assessment that write-off is appropriate in each case.

CONSULTATION

Chief Executive Officer
Deputy Chief Executive Officer

STATUTORY REQUIREMENTS

Section 6.12(1)(b) of the *Local Government Act 1995* provides that a local government may, by resolution, write off any amount of money. This is the applicable provision

authorising Council to write off the incorrectly levied interest charges. Sections 6.25 to 6.82 of the *Local Government Act 1995* and Sections 52 to 78 of the Local Government (Financial Management) Regulations 1996 also relate to property rating requirements and procedures more broadly.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The write-off of interest charges totalling **\$196.20** will result in a reduction of revenue receivable by the Shire. As these amounts were incorrectly levied and do not represent revenue lawfully owing, the write-off does not constitute a material impact on the Shire's adopted budget. The amounts have been reviewed and are not considered to be material to the Shire's overall financial position. Any budget impact will be managed within existing operational allocations.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
RISK RATING:	ADEQUATE		
IMPLICATIONS			
Failure to write off the incorrectly levied interest charges carries reputational and legal risk for the Shire. Seeking payment of amounts that were not lawfully raised may expose the Shire to complaints, disputes, and potential legal challenge from affected ratepayers. Approving this write-off mitigates those risks and demonstrates sound and transparent financial administration.			

ASSET MANAGEMENT IMPLICATIONS

Nil

**GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
IMPLICATIONS**

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council, pursuant to Section 6.12(1)(b) of the Local Government Act 1995, resolves to write off interest charges totalling \$196.20 incorrectly levied against the properties listed in Attachment 9.4.4.1, on the basis that those charges were raised as a consequence of rate assessments that were themselves raised in error.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.4.4 FINANCIAL MANAGEMENT – DEBT WRITE-OFFS

REPORTING OFFICER:	Bree Cavanagh – Finance Officer (Debtors)
DATE:	Monday, 20 July 2026
ATTACHMENT(S):	9.4.4.1 – Debtors to be written off – July 2026

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is to seek Council authorisation to the write-off uncollected debts dating back to 2019 from debtors that we have had no response from and have exhausted all avenues of trying to recover debt.

BACKGROUND

During a review of debtor accounts, it was identified that several debtors had debt dating back as far as 12 years (2014 – 2024).

Several attempts have been made to recover these outstanding invoices. However, no resolution has been achieved. The debtors and the amounts affected are listed in [Attachment 9.4.41](#).

COMMENT

The debtor charges listed in [Attachment 9.4.4.1](#) were invoiced to the debtors by Shire's invoicing system.

Over the past 2 years the Debtors Officer has managed to recover almost \$90,000 of outstanding debt through pursuing Springhaven accounts prior to sale and other outstanding invoices.

It is the opinion of the Shire Officer that the cost of collecting the outstanding debts is now greater than the debt and is recommending the Shire write the debt off as presented

CONSULTATION

Chief Executive Officer
Deputy Chief Executive Officer

STATUTORY REQUIREMENTS

Section 6.12(1)(b) of the *Local Government Act 1995* provides that a local government may, by resolution, write off any amount of money.

This is the applicable regulation authorising Council to write off the debt.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The write-off of debt amounts **\$10,134 (debt)** will result in a reduction of revenue receivable by the Shire.

The amounts have been reviewed and are not considered to be material to the Shire's overall financial position.

Any budget impact will be managed within existing operational allocations.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
RISK RATING:	HIGH/INADEQUATE		
IMPLICATIONS			
Nil			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council, pursuant to Section 6.12(1)(b) of the <i>Local Government Act 1995</i> , writes off debtor charges totalling \$10,134, as presented.
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MOTION #:	
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MOVED:	
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SECONDED:	
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VOTE:	
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FOR:	
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AGAINST:	
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9.4.5 AUDIT, RISK & IMPROVEMENT COMMITTEE MEETING MINUTES – 17 JUNE 2026

REPORTING OFFICER:	Grant Thompson – Chief Executive Officer
DATE:	Friday, 17 July 2026
ATTACHMENT(S):	9.4.5.1 – Unconfirmed Audit, Risk & Improvement Committee Meeting Minutes 17 June 2026

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance – Be organised and transparent with our financial management.	Increase the regularity and readability of financial reporting to the community.	Act with sound long-term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for Council to receive the unconfirmed minutes of the Audit, Risk & Improvement Committee meeting held on 17 June 2026 and consider the Committee's recommendations arising from that meeting.

BACKGROUND

The Audit, Risk & Improvement Committee is established under section 7.1 of the *Local Government Act 1995* to assist and independently advise Council in relation to audit, risk oversight, governance, finances, legislative compliance, systems of internal control and continuous improvement.

COMMENT

The unconfirmed minutes record that the Committee met on 17 June 2026.

The meeting was attended by the Independent Presiding Member, Independent Deputy Presiding Member, two elected delegates and the Chief Executive Officer as staff observer. One apology was recorded.

The Committee confirmed the previous Audit and Risk Committee minutes, considered the Committee timetable, received the Committee Issues/Action Status Report, and received presentations from the Chief Executive Officer on strategic issues, organisational structure, the risk framework and risk profile, compliance outcomes, internal management review of systems and controls, governance improvement initiatives, financial overview, work health and safety, interim audit process, Myrtle Benn risk update, compliance updates, risk review and superannuation update.

A key item considered by the Committee was the Internal Financial Management Review 2026 prepared by the Chief Executive Officer under Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996.

The Committee resolved to receive the review and recommend it to Council for consideration, endorse prioritisation of open Extreme and High residual-risk findings, require recommendations and observations to be placed on the risk register and reported quarterly to the Committee, and recommend that the next triennial Financial Management Review be undertaken by an external forensic accountant selected through an Expression of Interest process.

The Committee also resolved to direct the Chief Executive Officer to add a new key risk area to the Shire’s risk register outlining the organisational risk associated with Artificial Intelligence.

The next Committee meeting was scheduled for Wednesday, 30 September 2026 at 10:00am.

CONSULTATION

Audit, Risk & Improvement Committee members and relevant Shire officers.

STATUTORY REQUIREMENTS

Section 7.1 of the *Local Government Act 1995*; Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996; and relevant provisions of the Local Government (Audit) Regulations 1996.

POLICY IMPLICATIONS

The Committee’s recommendations may require supporting updates or operational procedures in relation to risk management, purchasing thresholds, segregation of duties, journal review, IT and cyber security, and Artificial Intelligence governance.

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from receiving the minutes. Any additional expenditure associated with implementing recommendations, including external review, IT and cyber security uplift, ERP modernisation or forensic accounting services, will be considered through the normal budget or budget review process.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
Financial & Compliance – Internal Controls	Weaknesses in financial management systems, segregation of duties, reconciliations, journal review, IT and cyber controls, or emerging Artificial Intelligence use may result in compliance breaches, misstatement,	ARIC oversight; external audit; CEO financial management review; risk register reporting; policy and procedure framework;	Prioritise open Extreme and High residual-risk findings, add Artificial Intelligence to the risk register, report quarterly to ARIC, and

	fraud exposure, data or privacy risks, reputational impact or financial loss.	quarterly monitoring of remediation progress.	progress ERP, IT/cyber security and financial control improvements.
RISK RATING:	MEDIUM		
IMPLICATIONS			
The minutes identify an active control improvement program, including remediation of financial management review findings, quarterly ARIC reporting, risk register updates and the addition of an Artificial Intelligence risk profile. Continued monitoring is required to maintain an acceptable residual risk position and ensure identified audit, compliance and systems matters are progressed.			

ASSET MANAGEMENT IMPLICATIONS

The Internal Financial Management Review noted the importance of ERP and systems modernisation, asset register integrity, accurate cost journals and disciplined capitalisation processes to support the Long Term Financial Plan and Asset Management Plan.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil direct implications. Opportunities may exist through Great Southern VROC Member Councils to collaborate on common policy, regulatory frameworks, ICT and cyber security uplift, and regional efficiency improvements.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Receives the unconfirmed minutes of the Audit, Risk & Improvement Committee meeting held on 17 June 2026;
2. Note the recommendation of the ARIC committee that Council consider the Internal Financial Management Review 2026, in a subsequent Agenda Item, prepared by the Chief Executive Officer in accordance with Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996;
3. Endorses the prioritisation of open Extreme and High residual-risk findings detailed in the Internal Financial Management Review for remediation within the next 12 months;
4. Requires recommendations and observations raised within the Internal Financial Management Review to be placed on the risk register and reported back to the Audit, Risk & Improvement Committee on a quarterly basis;
5. Supports the Audit, Risk & Improvement Committee recommendation that the next triennial Financial Management Review be undertaken by an external forensic accountant selected by the Chief Executive Officer through an Expression of Interest process; and
6. Notes that the Chief Executive Officer is to add a new key risk area to the Shire's risk register outlining the organisational risk associated with Artificial Intelligence.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.4.6 CHIEF EXECUTIVE OFFICER – INTERNAL FINANCIAL MANAGEMENT REVIEW 2026

REPORTING OFFICER:	Grant Thompson – Chief Executive Officer
DATE:	Thursday, 23 July 2026
ATTACHMENT(S):	9.4.6.1 Internal Financial Management Review – Findings Register (from April 2023 to April 2026)

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance – Be organised and transparent with our financial management.	Increase the regularity and readability of financial reporting to the community.	Act with sound long-term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for the Council to consider the Internal Financial Management Review (FMR) undertaken by the Chief Executive Officer (CEO) on the appropriateness and effectiveness of the Shire of Kojonup's financial management systems, controls and procedures, as required by Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (the Regulations).

This report is in no way a forensic review of the accounts and was not searching for material anomalies or fraud but rather looking at the appropriateness of controls and systems in place.

It is not an independent report and does not offer any assurance whether limited or otherwise. It is not possible for the CEO, in practice, to examine every activity, procedure or transaction.

It is a layered audit of the appropriateness of critical controls and systems in place and effectively a maturity assessment giving recommendations on areas that require attention based on risk.

BACKGROUND

Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* requires the Chief Executive Officer to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures of the local government at least once every three financial years and report the results of that review to Council.

The previous CEO Internal Financial Management Review was adopted by Council on 21 March 2023 (Resolution 33/23). Consistent with that three-year cycle, this report

addresses the period from April 2023 to the current date.

The review has been prepared for the Audit, Risk and Improvement Committee (ARIC) and Council of the Shire of Kojonup for the purpose of the CEO discharging their responsibilities under Regulation 5(2)(c) but also as good practice in monitoring the financial controls the Shire implements.

The review draws on the Office of the Auditor General (OAG) Interim and Final Management Letters for the years ended 30 June 2023, 30 June 2024 and 30 June 2025, the Shire’s own assessments of the maturity of its financial systems and procedures, and a Financial Sustainability Overview prepared in readiness for the preparation of the Long Term Financial Plan and CEO Performance Review.

The findings raised since April 2023 have been consolidated into the embedded Findings Register Table, which records each finding, its nature (Systems & Procedures, Compliance or Governance), inherent risk, control effectiveness, residual risk rating, owner, target date and remediation status.

COMMENT

The risk-based maturity assessment covers Fifty-Seven (57) functional areas and returned an organisation-wide average maturity rating of 3.25/5.00 (“Defined”).

The distribution is One (1) area at “Optimised” (Annual Financial Statements & External Audit Readiness, 4.5), Twenty-Six (26) areas (46%) at “Managed”, Twenty-Three (23) areas (40%) at “Defined”, Six (6) areas (11%) at “Developing” and One (1) area at “Initial”.

Seven (7) priority areas sit below the “Defined” threshold (score < 2.5) and require focused uplift: Artificial Intelligence Usage – Enterprise-Wide (1.00 – Initial), IT General Environment & Cyber Security (2.00), Fraud & Corruption Control (2.00), Business Continuity / Disaster Recovery (2.00), Segregation of Duties / Authorisations (2.25), Cyber Incident Response & Data Breach Management (2.25) and Systems and Data Management (2.25). The highest-rated area scored 4.5/5.00 and the lowest 1.0/5.00, with Fourteen (14) open findings in total across the assessment.

Table 1.0: Financial Management Maturity Assessment

SHIRE OF KOJONUP

Financial Management Maturity Assessment — Summary Report

Reporting framework: 5-level maturity scale (Developing → Optimised). Prepared 14 June 2026. Covers all 57 functional areas.

OVERALL MATURITY SNAPSHOT

Organisation-wide average maturity	3.25 / 5
Overall maturity level	Defined
Total functional areas assessed	57
Total open findings (all areas)	14
Highest-rated area average	4.5 / 5
Lowest-rated area average	1 / 5

MATURITY LEVEL DISTRIBUTION

[illegible]

Limiting the scope to findings raised since April 2023, the Findings Register records Nineteen (19) findings (F36 – F54) identified through the three Office of Auditor General Management Letter cycles (years ended 30 June 2023, 2024 and 2025) and the Shire’s internal layered audit/CEO review.

By residual risk, One (1) finding is rated Extreme (F53 – Artificial Intelligence Usage), Eight (8) are High, Ten (10) are Medium and none Low.

Table 2.0: CEO Identified Priority Areas for Improvement by Status

PRIORITY AREAS FOR IMPROVEMENT (Maturity below "Defined" — score < 2.5)				
Functional Area	Avg	Rating	Open Findings	Max Residual Risk
Artificial Intelligence Usage — Enterprise-Wide	1.00	Initial	0	0
IT General Environment & Cyber Security	2.00	Developing	1	1.6
Fraud & Corruption Control	2.00	Developing	0	0
Business Continuity / Disaster Recovery	2.00	Developing	0	0
Segregation of Duties / Authorisations	2.25	Developing	0	2.4
Cyber Incident Response & Data Breach Management	2.25	Developing	0	0
Systems and Data Management	2.25	Developing	0	0

Ten (10) findings (53%) have been Closed / Remediated, Two (2) are Substantially Complete and Seven (7) remain In Progress. By nature, Fourteen (14) relate to Systems and Procedures and Five (5) to Compliance Matters, with recurring themes centred on segregation of duties, independent review of journals and reconciliations, employee provisions and payroll, fixed-asset register integrity, IT general controls and cyber security uplift.

Table 3.0: Detailed Maturity by Functional Process

4. DETAILED MATURITY BY FUNCTIONAL AREA (all areas)				
Functional Area	Avg	Rating	Open Find.	Max Risk
Bank Reconciliations & Petty Cash	3.50	Managed	2	2.40
Trust/Reserve Funds	3.00	Defined	1	1.80
Receipts and Receivables	3.25	Defined	0	1.20
Rates	4.00	Managed	0	0.60
Fees and Charges	4.00	Managed	0	0.00
Purchases, Payments and Payables	2.75	Defined	1	2.40
Salaries and Wages / Payroll	2.75	Defined	3	2.40
Credit Card Procedures	3.50	Managed	0	1.80
Fixed Assets & Asset Management	4.00	Managed	2	1.20
Cost & Administration Allocations	4.00	Managed	0	0.00
Minutes and Meetings	3.75	Managed	0	0.00
Budget & Budgetary Control	3.75	Managed	0	0.00
Financial Reports	3.50	Managed	1	1.20
Registers (Annual & Primary Returns)	3.00	Defined	1	1.60
Integrated Planning & Reporting	3.50	Managed	0	0.80
Delegations	3.75	Managed	0	0.00
Audit, Risk & Improvement Committee	3.25	Defined	0	0.40
Insurance	4.00	Managed	0	0.00
Storage of Documents / Record Keeping	3.00	Defined	1	1.60
Investments	3.50	Managed	1	0.80
IT General Environment & Cyber Security	2.00	Developing	1	1.60
General Journals	3.25	Defined	0	1.80
Risk Management Plan & Framework	3.00	Defined	0	1.20
Fraud & Corruption Control	2.00	Developing	0	0.00
Procurement & Tendering	3.00	Defined	0	0.00
Segregation of Duties / Authorisations	2.25	Developing	0	2.40
Long Term Financial Plan	3.50	Managed	0	0.00

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Business Continuity / Disaster Recovery	2.00	Developing	0	0.00
Grants Management & Acquittals	3.00	Defined	0	0.00
Council / Governance Oversight	3.00	Defined	0	0.00
Conflicts of Interest & Gifts/Benefits Register	2.75	Defined	0	0.00
Financial Interest Returns (Primary & Annual)	4.00	Managed	0	0.00
Procurement Card / Corporate Spend Acquittal Controls	3.75	Managed	0	0.00
Bank Account & EFT / Online Banking Controls	3.75	Managed	0	0.00
Master Data / Vendor & Bank Detail Change Controls	3.25	Defined	0	0.00
Payroll Master File & New Starter/Terminations Controls	3.50	Managed	0	0.00
Corporate Credit / Purchasing Threshold & Delegation Compliance	3.25	Defined	0	0.00
Records Management & Information Governance (State Records Act)	3.25	Defined	0	0.00
Privacy & Data Protection / Information Handling	3.00	Defined	0	0.00
Cyber Incident Response & Data Breach Management	2.25	Developing	0	0.00
IT Backup, Recovery & Change Management	3.50	Managed	0	0.00
Third-Party / Vendor & Contract Management	3.25	Defined	0	0.00
Capital Works & Project Management	3.50	Managed	0	0.00
Plant, Fleet & Fuel Management	3.75	Managed	0	0.00
Stores / Inventory Management	3.25	Defined	0	0.00
Leasing & Property/Land Management	3.25	Defined	0	0.00
Grants Income & Acquittal Compliance (Funding-Body)	2.75	Defined	0	0.00
Debt & Borrowings Management	4.00	Managed	0	0.00
Rates Concessions, Pensioner Rebates & Write-offs	2.50	Defined	0	0.00
Customer Service, Complaints & Public Interest Disclosures	3.00	Defined	0	0.00
Workforce / WHS & Workers Compensation	4.00	Managed	0	0.00
Code of Conduct & Ethics Compliance	4.00	Managed	0	0.00
Legislative Compliance Register / Obligations Framework	3.50	Managed	0	0.00
Strategic Risk & ERM Reporting to ARIC	4.00	Managed	0	0.00
Annual Financial Statements & External Audit Readiness	4.50	Optimised	0	0.00
Artificial Intelligence Usage — Enterprise-Wide	1.00	Initial	0	0.00
Systems and Data Management	2.25	Developing	0	0.00

Please Note: This summary is generated from the live Maturity Assessment. Average maturity is scored 1 (Initial) to 5 (Optimised). Open Findings and Max Residual Risk are drawn from the Findings Register. Figures update automatically as the underlying assessment changes.

In summary, this internal review of the Shire's financial systems has not identified any matters of material concern at this time and improving, as witnessed through previous audit commentary. However, although the Shire has generally sound and improving financial controls it should not be complacent as several areas still require significant improvement, investment and present elevated risk exposure to the Shire if left unaddressed.

These matters should be prioritised over the short to medium term, with most actions to be addressed within two years and some requiring more immediate attention.

Accordingly, the Shire should continue to focus on the following areas:

1. Prioritise remediation of the open High residual-risk findings listed above;
2. Reinforce month-end reconciliation reviews and segregation-of-duties controls as standing items in the finance team's operating procedures;
3. Uplift the IT General Environment and Cyber Security maturity; and
4. Continue the ERP and Systems modernisation program initiated following the 2022/23 review.

In summary the:

1. Financial Management Systems and Controls are slowly maturing and will hasten as new systems come into effect.
2. Focus has been on:
 - a. internal financial controls;
 - b. prudent financial stewardship;
 - c. Debt servicing;
 - d. cost management balanced with service provision.

Addendum arising from the ARIC meeting:

3. The CEO recommended to the Audit Risk & improvement Committee that the next triennial review should be outsourced to a forensic accountant for best practice governance.

SHIRE OF KOJONUP

Audit Findings, Recommendations & Insights — 2023 Onwards

Summary report for attachment to Council / Audit, Risk & Improvement Committee papers. Source: Findings Register (F36–F54). Covers 2023, 2024 and 2025 external Management Letter findings plus internal layered audit / CEO review findings.

DETAILED FINDINGS, RECOMMENDATIONS & REMEDIATION STATUS

Ref	Audit Source	Functional Area	Nature	Risk	Finding / Observation	Key Recommendation	Owner	Target Date	Status
F36	External Audit 2023 (Mgmt Letter)	General Journals	S	High	Cost reallocation journal procedures: several general journals posted to roads infrastructure job ledgers (reallocation/allocation of capital costs) were not adequately supported by documented evidence of reasons and purpose. Rationale was subsequently substantiated as reasonable.	Ensure procedures for reviewing and recognising cost allocation journals are designed and implemented. Document reasons and retain evidence for every journal, including rationale for capitalising infrastructure costs with reference to actual costs incurred.	Manager Financial & Corporate Services	31/12/2023	Closed / Remediated
F37	External Audit 2023 (Mgmt Letter)	General Journals	S	High	General journal review processes: 4 of 10 general journals tested were not recorded as reviewed by an authorised reviewer; journals prepared by the external consultant are not being reviewed/approved by an authorised Shire officer. (Prior year finding - 2022.)	All general journals (and supporting documentation) to be reviewed and signed by an appropriate officer independent of the preparer, including journals received from the external consultant.	Manager Financial & Corporate Services	31/12/2023	Closed / Remediated
F38	External Audit 2023 (Mgmt Letter)	Salaries and Wages / Payroll	S	High	Employee related provisions: long-service leave provision balances still exist for 51 employees no longer employed; estimated overstatement of \$92,840 at 30 June 2023. Balance has continued to grow with no process improvement.	Review employee data used to recognise provisions annually to ensure it is current; recognise adjustments to reduce liability balances for entitlements paid or no longer required. Add an LSL reconciliation to the EOFY process.	Finance & Payroll Officer	30/03/2024	Closed / Remediated
F39	External Audit 2023 (Mgmt Letter)	Receipts and Receivables	S	Medium	Monthly reconciliation - Debtors: April 2023 reconciliation completed with an unexplained negative balance; May 2023 reconciliation had no retained record of completion or review. Negative balance of \$14,513 left uncorrected (reported as uncorrected misstatement).	Ensure all month-end reconciliations are completed and adequately reviewed promptly; retain evidence of review; investigate and action variances in a timely manner.	Manager Financial & Corporate Services	30/01/2024	Closed / Remediated
F40	External Audit 2023 (Mgmt Letter)	Purchases, Payments and Payables	S	Medium	Monthly reconciliation - Creditors: trade creditors balance differed from the filed reconciliation by \$14,513 at 30 June 2023 with no evidence explaining the variance. Error left uncorrected (reported as uncorrected misstatement).	Ensure all month-end reconciliations are completed and adequately reviewed promptly; retain evidence of review; investigate and action variances in a timely manner.	Manager Financial & Corporate Services	30/01/2024	Closed / Remediated
F41	External Audit 2023 (Mgmt Letter)	Trust Funds	S	High	Builders' retention funds: amounts held as a liability have not been reconciled in the last 2 years and records of individual amounts held could not be located during the audit.	Reconcile all retention funds, bonds and deposits by individual party; perform and review reconciliations of balances and movements on a regular basis with second-officer review.	Project Manager	30/03/2024	In Progress

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F42	External Audit 2023 (Mgmt Letter)	Fixed Assets & Asset Management	S	Medium	Job card procedures: one new infrastructure job cost ledger was set up that incorrectly allocated costs to another earlier job ledger. No overall effect on total infrastructure value but misstates budget vs actual and grant acquittal reporting.	Establish and implement a process to review all newly created job ledgers and close completed ledgers regularly; do not journal costs between jobs without substantiating working papers.	Manager Financial & Corporate Services	31/12/2023	In Progress
F43	External Audit 2023 (Mgmt Letter)	Purchases, Payments and Payables	C	Medium	Purchasing policy deviation: 1 of 31 samples did not follow the Shire's purchasing policy - a \$27,000 purchase requiring two written quotes where possible was made with no quotes obtained.	Prior to payment, review that the purchasing policy has been followed regarding required quotes; follow up any deviations with the appropriate person; retrain staff involved.	Chief Executive Officer	30/09/2023	Closed / Remediated
F44	External Audit 2023 (Mgmt Letter)	Salaries and Wages / Payroll	C	High	Superannuation guarantee calculation: for the pay period ended 17 January 2023, one sampled employee on annual leave did not have superannuation paid on the leave loading component. Systemic/historical issue not previously identified.	Investigate whether other employees missed super on leave loading and assess potential underpayment; review payroll system employee setup to ensure all eligible pay components are included in SG calculations.	Manager Financial & Corporate Services	30/11/2023	Substantially Complete
F45	External Audit 2024 (Mgmt Letter)	Salaries and Wages / Payroll	S	High	Employee related provisions: long-service leave provision balances still exist for 76 former employees no longer employed; estimated overstatement of \$162,721 at 30 June 2024 (up from \$92,840 at 2023). Subsequently corrected in the financial report. (Prior year finding - 2023, rated Significant.)	Review employee data used to develop and recognise employee related provisions each year to ensure it is current; recognise adjustments to reduce liability balances for entitlements paid or no longer required. Enforce an exit process/checklist when employees leave.	Manager Financial & Corporate Services	30/04/2025	In Progress
F46	External Audit 2024 (Mgmt Letter)	Credit Card Procedures	C	Medium	Credit card transactions not reported to Council: the accounts paid listing presented to Council did not include credit/purchasing card transactions, contrary to Reg 13A of the Local Government (Financial Management) Regulations 1996. No fraudulent transactions identified.	Submit all corporate credit and purchasing card transactions to Council for review and approval at the meeting immediately following payment, to ensure compliance with FM Reg 13A and enhance transparency.	Manager Financial & Corporate Services	25/02/2025	Closed / Remediated
F47	External Audit 2024 (Mgmt Letter)	Fixed Assets & Asset Management	S	Medium	Asset register - land & buildings: 2 properties (LB0097 \$38,000; LB0236 \$14,000) could not be located/confirmed via Landgate; 2 properties on the register are not owned by the Shire (LB0221 \$35,000; LB0235 \$500); land additions of \$10,661 in the GL were not reflected in the register. Reported as uncorrected errors.	Regularly review asset records and registers; ensure period movements are reflected; remove assets not owned by the Shire using appropriate accounting treatment; include adequate detail to identify all assets. Verify ownership and review register at least annually.	Senior Finance Officer	30/06/2025	In Progress
F48	External Audit 2025 (Mgmt Letter)	Bank Reconciliations & Petty Cash	S	High	Monthly reconciliation process: several key reconciliations (bank, debtors, creditors, rates) not performed timely for Jul 2024-Jan 2025; Aug 2024 Trust & Reserve reconciliation had no evidence of review; Debtors reconciliations for Aug 2024, Feb & Mar 2025 not completed or not evidenced. (First identified 2023; 2024: Significant.)	Ensure all month-end reconciliations are completed and reviewed by an independent officer as soon as practicable in the following month; retain evidence of review and follow-up actions taken.	Manager Financial & Corporate Services	Immediately	In Progress

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F49	External Audit 2025 (Mgmt Letter)	General Journals	S	Medium	General journal review processes: of 30 journals examined, 17 Department of Transport payments were incorrectly processed via general journals instead of the payment process; 2 rates journals (amalgamations/adjustments) had no evidence of review prior to posting. (First identified 2024; 2024: Significant.)	Ensure all general journals are reviewed and signed by an officer independent of the preparer; do not use general journals to recognise payments (use accounts payable functions with 2-factor authorisation); train Rates Officer on correct journal process.	Senior Finance Officer	Immediately	Closed / Remediated
F50	External Audit 2025 (Mgmt Letter)	IT General Environment & Cyber Security	S	Medium	General IT controls - access rights & permissions: four users held 'SUPERUSER' rights in Synergy, three of whom were external consultants. No misuse identified during testing. (2024: Moderate.)	Review all Synergy user accounts to ensure appropriate access levels are granted only to current officers whose role requires them; review external consultants' access immediately.	Manager Financial & Corporate Services	30/09/2025	Closed / Remediated
F51	External Audit 2025 (Mgmt Letter)	Purchases, Payments and Payables	C	Medium	Quotes: 1 of 30 sampled transactions did not include evidence of three written quotes required by the Shire's purchasing policy for purchases above \$20,000.	Ensure all staff are aware of the purchasing policy requiring three written quotes for purchases exceeding \$20,001 (CEO approval based on quotes); clarify CUA direct-purchase exemptions through the policy review.	Chief Executive Officer	Immediately	In Progress
F52	External Audit 2025 (Mgmt Letter)	Salaries and Wages / Payroll	C	Medium	Leave applications: the established Altus leave-application/approval process is not always followed (reliance placed on email); in testing of fortnightly pay runs, one employee's pay required reversal and reprocessing due to incorrect leave type entered.	Ensure all employees submit leave applications for manager approval per the Shire's established process prior to taking leave (or upon return where prior submission not possible); re-educate staff on the leave portal and reinforce timesheet completion.	Chief Executive Officer	Immediately	Closed / Remediated
F53	Internal Layered Audit - CEO Review	Artificial Intelligence Usage — Enterprise-Wide	S	Extreme	AI requires policy and procedures to ensure that systems and data and privacy is protected	Create an AI policy and procedures, Create an AI risk in the risk register, Do a risk assessment on AI Copilot currently in use	Chief Executive Officer	Immediately	Substantially Complete
F54	Internal Layered Audit - CEO Review	IT General Environment & Cyber Security	S	High	ERP System requires Upgrade	Tender ERP providers, Select preferred Tenderer, commence project implementation, 3 - 4 year timeframe	DCEO	01/12/2025	In Progress

Key — Nature: S = Systems and Procedures, C = Compliance Matter, G = Governance. Risk: Extreme / High / Medium / Low (residual, after controls). Please Note: This report summarises all audit findings from 2023 onwards — external audit Management Letter findings (2023–2025) and internal layered audit / CEO review findings. Refer to the full Findings Register for inherent risk, control effectiveness scores, residual risk scores and remediation progress.

CONSULTATION

Consultation in preparing this review has included:

- Office of the Auditor General (Interim and Final Management Letters – years ended 30 June 2023, 2024 and 2025)
- Shire President

STATUTORY REQUIREMENTS

This report is prepared to discharge the CEO's obligations under Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996, which provides:

"The CEO is to ... (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews."

Regulation 5(1) also requires the CEO to establish efficient systems and procedures for the collection of money owing to the local government, safe custody of money collected, maintenance of financial records, proper accounting, authorisation of liabilities and payments, payroll and stock control records, and assistance in preparing budgets, accounts and reports required by the *Local Government Act 1995* (the Act) or the Regulations. Section 5.121 of the Act regarding the maintenance of a Register of Complaints is also referenced in finding F29.

POLICY IMPLICATIONS

The review is consistent with the Shire's Risk Management Policy and Framework, Purchasing Policy, Investment Policy, Code of Conduct and the policy responsibilities of the Audit, Risk and Improvement Committee.

Recommended actions arising from the open findings may necessitate minor policy updates to reflect strengthened controls, particularly in relation to purchasing thresholds, segregation of duties, journal review, and IT and cyber security, Artificial Intelligence.

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the adoption of this report. Remediation of the identified findings is expected to be absorbed within existing operational budgets and the ongoing ERP and systems modernisation program. Where individual remediation actions require additional funding (for example, IT and cyber security uplift), these will be brought to Council through the normal budget or budget review process. The broader financial sustainability indicators set out in the LGFI, DuPont and regional benchmarking summaries above will be monitored annually through the Long Term Financial Plan and Annual Report cycle.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
Financial & Compliance – Internal Controls	Weaknesses in segregation of duties, journal review, reconciliations and IT/cyber	Documented policies and procedures; ARIC oversight; monthly financial reporting; annual	Remediation of 25 open findings through the FMR Findings Register; ERP and systems modernisation

	controls could result in errors, non-compliance with the Local Government (Financial Management) Regulations 1996, or fraud/financial loss.	external audit; CEO financial management review every 3 years.	program; targeted uplift of IT & cyber security maturity; standing reporting of remediation progress to ARIC.
Risk rating – Medium (Residual). Inherent risk mitigated by existing controls and active remediation program.			
IMPLICATIONS			
Continued investment in systems, segregation of duties and staff capability is required to reduce risk and strive for a Low to Medium overall residual risk profile in financial management.			

ASSET MANAGEMENT IMPLICATIONS

Several findings reinforce the need to continue the Shire's Enterprise Resource Planning (ERP) and systems modernisation program, which underpins the integrity of asset, payroll, procurement and financial records.

The Asset Management Plan and, interdependently, the Long-Term Financial Plan also rely on accurate cost journals and disciplined capitalisation processes, which are addressed by findings F36 and F37.

These Plans are due to be revisited as per regulations in 2026.

Continued investment in records management and asset register integrity (including the verification of land and building ownership identified in the OAG's 30 June 2024 Management Letter) is required.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

However, it must be noted there may be opportunities to collaborate with Great Southern VROC Member Councils to improve liquidity and scale, share common policy and regulatory frameworks and ICT/cyber security uplift to improve efficiency and reduce risk across the region.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Receives the Internal Financial Management Review 2026, prepared by the Chief Executive Officer (CEO), in accordance with Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996;
2. Endorses the prioritisation of the open Extreme and High residual-risk findings detailed in the attached Findings Register for action within the next 12 months; and
3. Requires the recommendations and observations raised within the report to be placed on the risk action register and reported back to the Audit, Risk and Improvement Committee and Council on a quarterly basis for monitoring.
4. For probity and best practice governance the next triennial Financial Management Review be undertaken by an external Forensic Accountant selected by the CEO going to market with an Expression of Interest.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.4.7 APPROPRIATENESS OF THE EMPLOYEE LEAVE RESERVE TO FUND EMPLOYEE LEAVE LIABILITIES

REPORTING OFFICER:	Grant Thompson - Chief Executive Officer
DATE:	Monday, 20 July 2026
ATTACHMENT(S):	Nil

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 A High performing Shire	12.2 Monitoring and Reporting

DECLARATION OF INTEREST

Declaration of Conflict of Interest - Financial: The CEO and Author of this report has accrued leave benefits as an employee of the Shire and, although unlikely, may be affected by any decision.

PURPOSE OF THIS REPORT

The purpose of this report is to advise Council on the status and appropriateness of the Employee Leave Reserve to fund the Shire's accrued employee leave liabilities, and to seek Council's direction on the preferred funding posture for the reserve in future budget cycles.

BACKGROUND

The Shire's Employee Leave Reserve is a restricted cash reserve established under section 6.11 of the *Local Government Act 1995* for the purpose of funding annual and long service leave requirements.

Employee Benefits Restricted Financial Reserve - Terms of Reference (ToR) reads as:

"to be used to fund annual and long service leave requirements."

Council Policy 2.1.6 - Financial Governance provides that:

at a minimum, the reserve should fund the Shire's requirement for: the EBA sick leave liability under clause 29 of the Shire of Kojonup Team Member Agreement and the current portion of long service leave for staff with seven or more years' service.

At 30 June 2025, the audited Annual Financial Report recorded the Employee Leave Reserve balance as \$296,408 against total employee benefit provisions of \$618,814.

The employee benefits current liability is approximately \$524,170, comprising annual leave of \$365,727 and current long service leave of \$158,443, with a further non-current long service leave provision of \$94,599.

Table 1: sets out the employee leave liability by component. At 30 June 2025, the reserve balance of \$296,408 compared with a total audited employee benefits liability of \$618,814 and an audited current liability of approximately \$524,170.

Table 1 - Employee leave liability by component (\$)

Component	Current (\$)	Non-Current (\$)
Long Service Leave	\$158,442.73	\$94,599.33
Annual Leave	\$365,727.35	\$0.00
Total current (AL + LSL)	\$524,170.08	\$94,599.33

All figures in this report are drawn from the audited Annual Financial Report as at 30 June 2025; for comparison, the Employee Leave Reserve is forecast to be approximately \$304,000 by the end of June 2026.

The other matter to note is the discrepancy between the Shire Policy and the Terms of Reference of the reserve as described above. This report will consider a realignment with whichever profile the Council decides on funding for the financial reserve (Employee Benefits).

COMMENT

The benchmark analysis confirms the Employee Leave Reserve is only adequate against a minimum policy threshold but is not adequate against the Shire's broader near-term leave exposure or risk appetite as set out in **Table 2** below.

Table 2: Tests the Shire's current reserve balance against three coverage benchmarks - the statutory policy minimum, all leave, and the total current employee benefits liability - and summarises the resulting surplus or shortfall for each.

Table 2 - Reserve Coverage at a glance			
Coverage test	Requirement (\$)	Surplus/(Shortfall) (\$)	Outcome
Test A - Statutory minimum (Council Policy 2.1.6).	\$282,873	+\$13,535	104.8% - COVERED, but does not cover the Shire risk profile for current leave liability. Too low a threshold.
Test B - all leave	\$618,814	(\$322,406)	Only 47.8% of liability covered- RISK NOT COVERED
Test C - Total current employee benefits liability	\$524,170	(\$227,762)	56.5% of Current liability covered - RISK NOT COVERED

This report will layout the justification to change the Policy, Reserve Terms of Reference and a material increase to the Employee Benefits Reserve to satisfy the risk profile for the Shire in meeting its leave liabilities.

Employee Leave Reserve Cash Funding vs. Employee Benefits Liability Statutory Requirements

The research demonstrates there is no mandated, or 'official' percentage in Australian Accounting Standards (AASB), the Fair Work Act, or state/territory long service leave legislation that mandates an organisation how much cash to hold against its employee benefits liability.

Neither AASB 119, the *Local Government Act 1995*, nor the WA leave-entitlement legislation prescribes a specific cash-funding percentage for employee leave liabilities.

Accounting standards govern recognition and measurement of the liability- they are silent on funding it with cash. Currently, the only applicable funding benchmark for the Shire is therefore the statutory minimum defined in **Council Policy 2.1.6**, supplemented by the reserve terms of reference (to fund AL and LSL requirements) and contextualised by AASB 119 normal corporate practice.

That said, based on how the liability is structured under AASB 119 and corporate treasury benchmarks, a defensible position is as follows:

“Hold cash equal to the portion of the employee benefits current liability - i.e. the amount expected to be settled within 12 months”. In the public sector it appears in practice this minimum is typically ~40% of the total employee benefits liability (current and non current), with a conservative full-coverage target being 100% of the annual leave balance plus the current portion of long service leave.

Unfortunately for the Shire the Annual Leave current liability is a sizeable quantum and the above AASB/Corporate practice benchmark is possibly not relevant to a Not for profit (NFP) /Local Government risk profile.

Table 3: sets out how each leave component is treated under AASB 119 and its associated cash-risk profile:

Table 3 - AASB 119 treatment and cash-risk profile by leave component		
Component	AASB 119 treatment	Cash-risk profile
Annual leave	Short-term benefit, measured at nominal (undiscounted) value	High- cashable on resignation at any time
Long service leave (LSL)- current / vested	Long-term benefit; vested portion presented as current	Medium-high- payable on exit once vested
LSL- non-current / pre-conditional	Measured at present value (discounted), probability-weighted for turnover, salary growth, mortality	Lower- many employees never reach eligibility
Termination & post-employment	Per AASB 119 rules	Event-driven

The practical implication of this benchmark is that a large proportion of the total liability - the non-current LSL - is discounted and probability-weighted downward to reflect the likelihood that many employees will leave before the entitlement vests. It is not certain this discounting fully reflects the Shire's position, given the size of its current LSL liability relative to the non-current portion (**refer Table 1**).

What all this means is the Shire has a large number of Team Members that are eligible (past the seven-year threshold) to either take or be paid out their LSL within a 12 month timeframe. This is also compounded by an ageing workforce who may be close to retirement.

The portion of the current LSL liability is 53.5% of the current Employee Leave Reserve leaving only 46.5% to cover the Annual Leave current liability of \$365,727.35 or Vice Versa the LSL liability is not fully covered by the Reserve and only a portion of the Annual leave current liability is covered. Either way this creates a material gap in the Shires ability to fund its current liabilities.

In reality, the Council does not need cash sitting against the entire liability figure; the pragmatic funding target sits at a more prudent level but certainly above the current reserve level.

Practical Benchmark Tiers

Applying a framework to local-government, four broad funding postures can be identified and should be considered. Table 3 summarises each position, the indicative cash holding as a percentage of the total employee benefits liability, and the rationale, providing Council with a reference scale against which the Shire's current position can be benchmarked.

For noting is the "*Best-practice guidance*" for specialist Not-For-Profit (NFP)/CFO advisor's recommendation:

"Recommend setting aside funds and holding cash on hand for leave entitlements, ideally in a dedicated/quarantined account, but quantify it as enough to meet expected payouts (in 12 months) rather than a fixed % of the whole liability."

Table 4: sets out different funding positions for the Council to consider.

Funding posture	Cash as % of total employee benefits liability	Rationale
Minimum / prudent floor	~40% (close to the current portion)	Is meant to cover what is estimated to be payable within 12 months.
Conservative target	~50-60% of total liability	Current portion plus a buffer for turnover spikes and key-person exits.
Fully funded (risk-averse / NFP best practice)	100% of annual leave + vested LSL (often ~40-60% of total)	Specialist NFP accountants recommend <i>quarantining</i> cash in a dedicated account to avoid shortfalls on sudden resignations.
Over-funded	Approaching 100% of the total (incl. discounted non-current LSL)	Generally unnecessary- ties up cash against a probability-weighted, discounted liability that may never crystallise.

On this scale, a defensible position for the Shire sits close to the "conservative target" and the "Fully Funded (Risk Averse NFP best practice)" tiers- that is, cash coverage sufficient to meet the current portion of the liability with a modest buffer for turnover spikes and key-person exits recommended at between 50-60% of the total liability.

It is important to note that the Shire's current financial situation means that it is not in a position to fully fund the reserve to cover the whole current liability of \$524,170.08.

Reserves approaching full coverage of a total liability (including the discounted non-current LSL) are generally regarded as over-funded for a workforce of the Shires size, and for an NFP.

While the Policy definition is technically satisfied, this threshold is low and is recommended to be adjusted upward; retaining it would leave the Shire exposed to a higher liability that would need to be funded from municipal accounts in any given financial year.

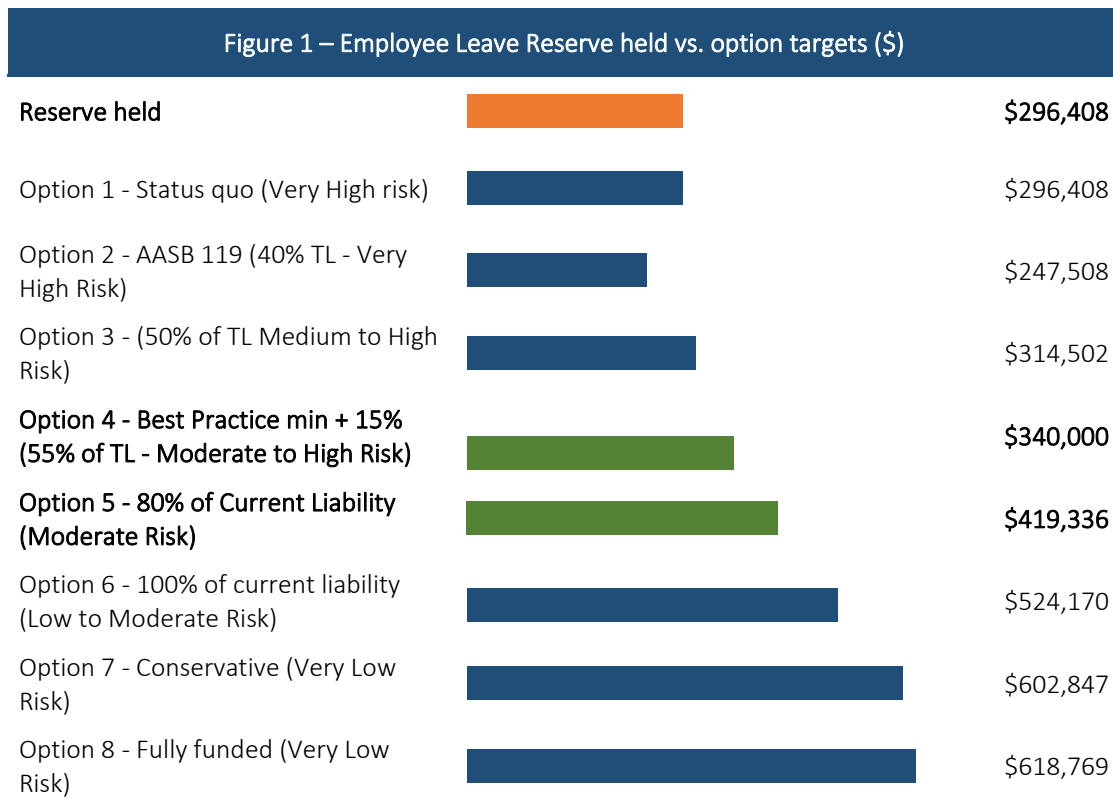
The reserve's terms of reference is also not being met, as the current liability is not covered. Given the size of the current liability, it is not considered financially achievable to fund 100% of the \$524,170 current liability; rather, Council should determine how much risk it is prepared to carry each financial year and fund a lower portion of that liability accordingly.

Table 5: Sets out the eight (8) funding postures researched for Council's consideration:

Table 5 - Funding posture options for Council consideration				
Option	Target reserve (\$)	Top-up required (\$)	Risk	Considerations
Option 1 - Maintain status quo	\$296,408	Nil	Very High	Meets regulatory minimum on current estimates only; meets Shire policy; carries material residual risk against annual leave and total current liability; no cash-flow impact. Not recommended.
Option 2 - AASB regulatory standard (40% of total liability)	\$247,508	Nil	Very High	Meets AASB benchmark only; reserve held already exceeds this target. Carries material residual risk against annual leave and total current liability. Not recommended.
Option 3 - 60% coverage of current liability	\$314,502	\$18,094	High	Small cash-flow impact; aligns with the policy floor; does not address the broader workforce risk profile. Considered
Option 4 - Lift + 15%, 60% coverage of current liability, verification buffer	\$340,000	\$43,592	High to Moderate	Provides margin against the unverified sick-leave estimate; modest cash-flow impact; aligns with the policy floor. Considered
Option 5 - 80% coverage of current liability	\$419,336	\$122,928	Moderate	Current liability not fully covered; a modest, staged approach that materially reduces residual risk without the capital-tie of full coverage. Considered
Option 6 - Lift to portion of total current liability (100% current)	\$524,170	\$227,762	Low	Funds all current leave realistically payable within 12 months (AASB 119 compliant); phased top-ups required over at least 4 budget cycles. Low-risk option, not viable in the short term.
Option 7 - Lift to conservative target (current portion + 15% buffer)	\$602,847	\$306,439	Very Low	Optimal risk-averse posture; addresses elevated turnover and ageing-cohort risk; ties up capital against discounted non-current LSL that may not crystallise; phased top-ups required over at least 4

				budget cycles. Funding Not achievable in short timeframe. Not Recommended
Option 8 - Fully fund total liability (100% coverage)	\$618,769	\$322,361	Very Low - Overfunded	Maximum risk-averse posture; ties up capital against discounted non-current LSL that may not crystallise; addresses elevated turnover and ageing-cohort risk; phased top-ups required over at least 4 budget cycles. Funding Not achievable in short timeframe. Not Recommended

Figure 1: Highlights the option targets for Council consideration.



Bar widths are scaled proportionally to dollar value relative to the maximum (\$618,769). Orange = current reserve held; green = recommended option; dark blue = other options.

Based on the options analysed, the financial position of the Shire to fund large reserves, and the risk profile of the quantum of leave being paid out in Twelve (12) months or less, the Author requests Council to consider the following:

1. That the minimum Council Policy threshold is removed and not used as it presents a very low threshold and doesn't control the risk profile.
2. Neither is the Author recommending that the reserve be funded to 100% of the total leave liability, as this would unnecessarily tie up cash against liabilities that may not crystallise in the near term, effectively overfunding the reserve.

If all leave is included, the combined cash-at-risk requirement increases to approximately \$618,769.

3. **Option 6, 7 & 8** are material financial gaps compared to the actual reserve balance. Funding either of these targets would require a significant cash injection, even staged over five years or more and it seems impractical to achieve this result in the current

economic climate and is not recommended.

4. Unless a catastrophic event took place it is an unlikely scenario that all the leave liability would be required to be paid in one year.

A short-term step in the right direction is recommended: a balanced financial **floor** target of '**60% of current liability plus a 15% buffer**' - equating to approximately \$340,000, or 55% of the total liability - representing a modest \$43,592 increase to the reserve that is achievable in the medium term.

5. That Council apply a **ceiling** target of '**80% of the current liability**' ~\$420,000 to offset the risk of an ageing workforce. This equates to 68% of the total liability or a target increase of \$122,928. Still within the realms of achievability and could be funded over three (3) to four (4) year budget cycles.
6. That Council set an effective '**floor**' and '**ceiling**' range between \$340,000 and \$420,000 for the reserve to be sitting within, (55% to 68% of the total liability). This matches best practice and industry benchmark targets.

In all probability, this represents a range most likely to crystallise as a near-term cash obligation through annual leave, vested long service leave over a twelve-month timeframe and a fluid, ageing workforce.

In summary, while the Employee Leave Reserve is compliant with the minimum Council Policy threshold, that threshold is itself set too low and does not adequately fund the Shire's practical current leave liability risk over a twelve-month timeframe.

CONSULTATION

Chief Executive Officer;
Shire President;
Briefing Session;
Annual Financial Report for the year ended 30 June 2025.

STATUTORY REQUIREMENTS

The Employee Leave Reserve is established and maintained under section 6.11 of the *Local Government Act 1995*. Any change to the purpose of the reserve, or use of reserve money for another purpose, requires an **absolute majority** resolution and must be dealt with in accordance with section 6.11, including one month's local public notice (unless disclosed in the annual budget) and disclosure in the annual financial report.

The recommendation does not change the reserve's purpose, which remains to fund annual and long service leave requirements, as set out in the following section of the Act:

Table 6: *sets out the legislation and accounting standards that establish the framework within which the Employee Leave Reserve is held, the employee benefits liability is recognised and measured, and any change to the purpose or use of the reserve must be authorised.*

Table 6 - Legislative and accounting framework

Reference	Requirement / relevance
<i>Local Government Act 1995 (WA), s. 6.11 - Reserve accounts</i>	(1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose. (2) Subject to subsection (3), before a local government- (a) changes* the purpose of a reserve account; or (b) uses* the money in a reserve account for another purpose, it must give one month's local public notice of the proposed change of purpose or proposed use. * Absolute majority required. (3) A local government is not required to give local public notice under subsection (2)- (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or (b) in such other circumstances as are prescribed. (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs. (5) Regulations may prescribe the circumstances and the manner in which a local government may set aside money for use for a purpose in a future financial year without the requirement to establish and maintain a reserve account.
<i>Local Government Act 1995 (WA), s. 6.11- Reserve accounts</i>	Establishment and maintenance of a reserve account for each future-year purpose; one month's local public notice (unless disclosed in annual budget) and absolute majority required to change the purpose, or use money for another purpose; change to be disclosed in the annual financial report.
<i>Local Government Act 1995 (WA), s. 6.5, s. 6.7, s. 6.8</i>	CEO's duty to keep proper accounts; municipal fund framework within which restricted cash reserves operate; authorisation of expenditure.
<i>Local Government (Financial Management) Regulations 1996 (WA), reg. 27(g)-(ga)</i>	Notes to the annual budget must disclose, for each reserve account, the opening balance, amount to be set aside, amount to be used, closing balance, and the purpose (including whether it is related to a government policy/direction, a written law or an agreement).
<i>Local Government (Financial Management) Regulations 1996 (WA), reg. 38</i>	Information about reserve accounts to be included in the annual financial report (purpose, movements, opening/closing balances and classification of purpose).
<i>Local Government (Financial Management) Regulations 1996 (WA), reg. 18</i>	Limited circumstances in which local public notice is not required to change the use of money in a reserve account.
<i>Minimum Conditions of Employment Act 1993 (WA)</i>	Statutory minimum entitlements for annual leave and personal/sick leave for State-system employees.

<i>Long Service Leave Act 1958 (WA)</i>	Statutory long service leave entitlement (7 years' continuous service to pro-rata vesting, 10 years' to full entitlement under State LSL provisions) underpinning the LSL component of the leave provision.
<i>Corporations Act 2001 (Cth), s. 334 / AASB 119 Employee Benefits</i>	Governs recognition and measurement of the employee benefits liability (annual leave as a short-term, undiscounted benefit; LSL split between current/vested and non-current/discounted components). The standards do not mandate a cash-funding percentage- funding is a treasury/risk decision.

In summary, the legislative framework requires the Shire to establish, maintain, and properly disclose the Employee Leave Reserve, and to follow due process if its purpose or use is changed, but it does not prescribe how much cash must be held against the liability.

POLICY IMPLICATIONS

Council Policy 2.1.6 - Financial Governance is directly relevant, as it sets the minimum funding expectation for the reserve and requires the CEO to conduct an annual appropriateness review. The recommendation in this report strengthens the reserve above that minimum threshold and sets a target range; a Policy amendment is recommended to realign the targets if adopted.

Table 8: sets out the Council policies, reserve terms of reference and supporting strategic documents that frame the local context against which the appropriateness of the Employee Leave Reserve is tested.

Table 8 - Council policies, reserve terms of reference and strategic documents	
Reference	Requirement / relevance
Council Policy 2.1.6- Financial Governance (Cash Reserves)	Sets the goal that the Employee Leave Reserve, as a minimum, fund the EBA clause 29 sick leave liability and the current portion of LSL for staff with 7+ years' service. Also requires the CEO to conduct an annual review of reserve appropriateness for Council.
Employee Leave Reserve- terms of reference (Annual Financial Report Note 38)	"To be used to fund annual and long service leave requirements." Establishes the permitted use of money in the reserve.
Reserve Appropriateness Review 2025/2026 (April 2026 Council resolution)	Confirms continuation of the Employee Leave Reserve and prioritisation of restoring/strengthening Employee Leave reserve balances ahead of new reserves.
Shire of Kojonup Annual Leave Policy (Draft CEO Review undertaken June 2026 to be presented to Council)	Sets out the entitlement, accrual and cash-out arrangements for annual leave; payout obligations on termination feed the current portion of the annual leave liability.
Shire of Kojonup Workforce & Diversity Plan 2023-2027	Provides workforce profile (FTE, age, tenure, turnover) supporting the risk context for setting the funding target.

The Policy and ToR of the reserve require review and should be tightened and aligned into a clearer targeted requirement for the Shire.

FINANCIAL IMPLICATIONS

Adopting the recommended funding posture would set a target Employee Leave Reserve balance of between \$340,000 and \$420,000, but the terms of reference and Council Policy would need to reflect the new targeted range to cover the risk portion of the total Employee Benefits Liability (EBL).

In the short term this requires a minimum top-up of approximately \$45,000 in the medium term to meet the lower end of the range.

The financial impact can be managed through staged annual transfers in a scheduled payment pattern. This is subject to Council's annual budget deliberations and free cash-flow capacity in any given year.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
Financial sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Leave Provision Management
RISK RATING:	HIGH - INADEQUATE		
IMPLICATIONS			
If the Employee Leave Reserve is maintained only at the minimum policy threshold, the Shire remains exposed to unfunded cash demand from annual leave and vested long service leave. A staged increase to the current liability target materially reduces that exposure while avoiding the full capital tie-up associated with funding the total liability, including discounted non-current long service leave that may not crystallise. The Employee Leave Reserve may be insufficient to meet near-term cash obligations arising from annual leave and vested long service leave if multiple resignations, retirements or key-person exits occur within a short period.			

ASSET MANAGEMENT IMPLICATIONS

Nil.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Absolute Majority.

OFFICER RECOMMENDATION

That Council:

1. Receives the report on the appropriateness of the Employee Leave Reserve to fund employee leave liabilities dated 23 June 2026.
2. Notes that the Employee Leave Reserve at 30 June 2025 was \$296,408 and only meets a statutory minimum threshold defined in Council Policy 2.1.6 - Financial Governance but does not cover the Shires risk funding profile.
3. Notes that the Employee Leave Reserve does not cover the total employee benefits current liability of approximately \$524,170, with an estimated shortfall of \$227,762.
4. Adopts a ranged option of a Floor and Ceiling minimum \$340,000 to a maximum \$420,000 being a funding posture that lifts the Employee Leave Reserve to cover a material amount of the current leave liability risk.
5. Publicly Advertises the changes as per Local Government ACT 1995 - Sect. 6.11 - Reserve accounts.
6. Council approves a staged approach to reaching the target range and will consider the amount of reserve transfer necessary within the budget creation process year on year.
7. Requests the Chief Executive Officer to report annually to Council on the Employee Leave Reserve appropriateness in accordance with Council Policy 2.1.6.
8. Update the Shire Policy 2.1.6 to reflect the upward threshold changes as presented and approved by Council;
9. Update the current Terms of Reference of the Shire Employee Leave Benefits Reserve to reflect the upward threshold changes as presented and approved by Council.

MOTION #:	
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9.4.8 SHIRE OF KOJONUP INTEGRITY PLAN 2025-2027

REPORTING OFFICER:	Grant Thompson – Chief Executive Officer
DATE:	Monday, 20 July 2026
ATTACHMENT(S):	9.4.8.1 – Shire of Kojonup Integrity Plan 2025-2027

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoKO Monitoring and Reporting

DECLARATION OF INTEREST

Nil.

PURPOSE OF THIS REPORT

The purpose of this report is to seek Council consideration and adoption of the Shire of Kojonup Integrity Plan 2025-2027 and to note the supporting 2026 Implementation Plan and Integrity Maturity Dashboard as practical tools for strengthening integrity, accountability, governance oversight and public trust.

BACKGROUND

The Shire has prepared an Integrity Plan to provide a coordinated, risk-based and practical framework for preventing, detecting, responding to and continuously improving the management of fraud, corruption, misconduct and broader integrity risks.

The Plan applies to Elected Members, Committee Members, the Chief Executive Officer, Team Members, Contractors, Consultants, Volunteers and any other person undertaking work or exercising authority on behalf of the Shire.

It is supported by an implementation schedule, annual reporting template and maturity self-assessment dashboard that align integrity actions with governance, risk, internal control, reporting, training and oversight responsibilities.

COMMENT

The Integrity Plan formalises the Shire's expectation that all people who work for, represent or do business with the organisation act honestly, lawfully, respectfully and in the public interest. It brings together existing governance instruments, including the codes of conduct, policy manual, risk management framework, delegations, complaint processes, public interest disclosure procedures and public registers, into a single operating framework for integrity management.

The attached implementation workbook identifies 15 detailed implementation actions across five phases: establishing foundations, reviewing risks and controls, building capability and culture, strengthening reporting and response arrangements, and embedding oversight and continuous improvement.

The current maturity assessment records an average current maturity score of 2.31 against a target of 3.46, with priority improvement areas including internal controls and audit, fraud and corruption detection, organisation culture, response to breaches, and self-analysis and

review.

Adoption of the Plan will not create a separate compliance regime; rather, it will clarify accountabilities, provide a structured basis for reporting progress through the Audit, Risk and Improvement Committee and Council where required and make the governance task visible within the organisation.

The Plan also supports recent Western Australian local government integrity reforms, including the commencement of the Local Government Inspector, updated breach pathways, and strengthened expectations for audit, risk and improvement oversight.

CONSULTATION

The Integrity Plan has been prepared by the Chief Executive Officer with reference to the Shire's existing governance framework, policy manual, risk management arrangements, public registers, internal control obligations and the WA Public Sector Commission integrity framework resources.

The implementation schedule is intended to be reviewed with the Leadership Team and reported through the Audit, Risk and Improvement Committee as part of ongoing governance oversight.

STATUTORY REQUIREMENTS

The Integrity Plan is informed by, and supports compliance with, the *Local Government Act 1995*, *Local Government Regulations*, *Corruption, Crime and Misconduct Act 2003*, *Public Interest Disclosure Act 2003*, *State Records Act 2000*, *Freedom of Information Act 1992* and related governance, conduct, complaint, procurement, financial management and recordkeeping obligations.

The Plan also recognises the new Local Government Inspector framework and contemporary expectations for breach reporting, transparency, internal control, risk management and continuous improvement.

POLICY IMPLICATIONS

The Plan is consistent with the Shire's Policy Manual and is intended to operate alongside the Employee Manual, Employee and Elected Member Codes of Conduct, Risk Management Plan, Business Continuity and Disaster Recovery Plan, Volunteer Management Plan, Public Interest Disclosure Procedure, complaint processes and supporting governance instruments.

The implementation plan includes review actions to confirm that integrity-related policies, procedures, manuals and public registers remain current, accessible and allocated to responsible officers.

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from adoption of the Integrity Plan.

Implementation is expected to be managed within existing operational resources and governance work programs. Any future resourcing implications arising from audit activity, training, system improvements or external advice will be considered through the ordinary budget and management reporting processes.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3. Compliance	Ineffective policies & processes	Audit Risk & Improvement Committee	Risk review
RISK RATING:	HIGH/INADEQUATE		
IMPLICATIONS			
Adoption of the Integrity Plan reduces governance, compliance and reputational risk by establishing a clear framework for integrity expectations, roles, reporting pathways, control assurance, breach response, training and continuous improvement. Failure to adopt or implement the Plan may reduce the Shire’s ability to demonstrate a mature, coordinated and evidence-based approach to integrity management.			

ASSET MANAGEMENT IMPLICATIONS

Nil direct asset management implications. The Plan supports appropriate stewardship of public assets through stronger controls over procurement, delegations, records, information, fleet, plant, equipment and other Shire resources.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil direct Great Southern VROC implications. The Plan may support future regional benchmarking, shared learning and governance improvement discussions where integrity, risk, audit or compliance practices are considered across the region.

VOTING REQUIREMENTS

Simple Majority.

OFFICER RECOMMENDATION

That Council:

1. Adopts the Shire of Kojonup Integrity Plan #1.0 2025-2027 as an operational governance framework to strengthen integrity, accountability and public trust;
2. Notes the Integrity Implementation Plan 2026, including the phased implementation schedule and priority improvement actions;
3. Notes the Integrity Maturity Dashboard and current priority improvement areas identified through the self-assessment process; and
4. Requests the Chief Executive Officer to report implementation progress through the Audit, Risk and Improvement Committee and to Council where directed and required.

MOTION #:	
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9.4.9 RISK MANAGEMENT PLAN REVIEW 2026

REPORTING OFFICER:	Grant Thompson - Chief Executive Officer
DATE:	Monday, 20 July 2026
ATTACHMENT(S):	9.4.9.1 - Risk Management Plan Review 2026 CEO

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 Monitoring & Reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for Council to consider the reviewed Shire of Kojonup Risk Management Plan and endorse its continued implementation as the practical framework for identifying, assessing, treating, monitoring, escalating and reporting strategic, corporate, operational, project, financial, compliance and work health and safety risks across the organisation.

BACKGROUND

The Shire's Risk Management Plan provides the practical framework for applying risk management across Council decision-making, administration, service delivery and projects. The reviewed Plan confirms that risk is to be managed consistently through identification, analysis, evaluation, treatment, monitoring, review and reporting, aligned with AS ISO 31000 principles and the Shire's governance responsibilities.

The Plan supports the Risk Management Policy by setting a roadmap by which to implement the Polic. The plan maps out roles and responsibilities for Council, the CEO, leadership and management, a Management Review Committee, risk owners and work health and safety representatives.

It also strengthens the link between risk management, integrated planning, budgeting, procurement, project governance, audit, business continuity and statutory compliance.

COMMENT

The reviewed Risk Management Plan is intended to be the Shire's operational roadmap for applying the Risk Management Policy in practice.

It moves risk management beyond a policy statement and sets out how risk is to be identified, assessed, prioritised, treated, monitored and reported across Council decision-making, corporate planning, service delivery, work health and safety, financial management, asset management and project delivery.

The Plan is designed to support a more mature and consistent risk culture, where risks are visible, accountable, escalated where required and linked to treatment actions rather than being managed informally or in isolation.

The Plan confirms that risk management is not a stand-alone compliance exercise. It is intended to be embedded into ordinary business processes, including Council and committee reports, annual budgeting, long-term financial planning, procurement, contracts, asset renewal, workforce planning, project management, emergency management, business continuity, audit and statutory compliance.

This approach ensures that risks are considered before decisions are made, monitored during implementation and reviewed after actions, projects or incidents occur.

A key feature of the reviewed Plan is the clearer allocation of roles and responsibilities. Council retains oversight of strategic and material risks; the CEO is responsible for implementation and escalation; managers and risk owners are responsible for maintaining current risk information and progressing treatments; and the Management Review Committee provides an internal review pathway for risks that cannot be closed out at officer level.

The Independent Audit Risk and Improvement Committee provides a further assurance and oversight pathway for risk management, internal controls and legislative compliance.

Plan component	What the Plan provides	Council relevance
Risk governance	Defines the roles of Council, CEO, management, risk owners, MRC, ARIC and WHS representatives.	Clarifies governance oversight and escalation of material risks.
Risk appetite and assessment	Uses consequence, likelihood, risk-rating and control-effectiveness criteria to prioritise risks.	Supports consistent decision-making and proportional management response.
Risk registers and reporting	Requires risks to record owners, ratings, controls, treatments, due dates, funding status, review dates and escalation pathways.	Improves visibility of unresolved, overdue, unfunded or escalating risks.
Critical controls	Introduces Critical Control Management for material risks where failure of a key control could have serious consequences.	Strengthens assurance over high-consequence risks such as WHS, cyber, emergency management, financial controls and project governance.
Implementation and culture	Sets milestones for MRC governance, risk appetite, dashboards, reporting, training, assurance reviews and risk-register integration.	Provides Council with a clear pathway for monitoring implementation progress.

The Plan also provides a practical implementation program rather than requiring all risk maturity improvements to occur immediately.

Current priorities include confirming the Management Review Committee (MRC) governance and meeting cycle, finalising risk appetite and reporting thresholds, integrating the strategic risk register with Council and management reporting, improving dashboard and action tracking, communicating risk expectations to team members and commencing targeted control assurance reviews.

This staged approach is appropriate because some risk treatments may require future resourcing, budget consideration, training or process change.

Council endorsement of the reviewed Plan does not of itself resolve every risk currently recorded by the Shire.

Rather, it confirms the framework, responsibilities and reporting discipline required to ensure those risks are visible, assigned, treated and escalated appropriately. It also provides a stronger basis for future Council reports to identify strategic, financial, asset, compliance, project and WHS risks in a consistent manner.

CONSULTATION

The reviewed Plan has been prepared by the Chief Executive Officer having regard to the Shire's current Risk Management Policy, risk governance requirements, risk register and implementation needs.

Further consultation will occur with the Management Review Committee (MRC), Audit Risk and Improvement Committee (ARIC), managers and risk owners as the Plan is implemented.

STATUTORY REQUIREMENTS

Section 5.56 of the *Local Government Act 1995* requires local governments to plan for the future of the district. The Risk Management Plan supports integrated planning and informed decision-making by embedding risk assessment into strategic, corporate, operational, financial, asset, workforce and project planning processes.

The Plan also supports the Shire's governance and assurance obligations under the Local Government (Audit) Regulations 1996, including the review of risk management, internal control and legislative compliance arrangements, and supports compliance with the Work Health and Safety Act 2020 where risks relate to workplace health and safety.

POLICY IMPLICATIONS

The reviewed Risk Management Plan is intended to operate alongside the Shire's Risk Management Policy and Risk Framework.

The accompanying policy review modernises Policy 2.3.4 by confirming Council's commitment to an organisation-wide risk management approach, clarifying roles and responsibilities, aligning terminology with AS ISO 31000:2018 and requiring material, High and Extreme risks, inadequate controls, critical control failures and overdue treatment actions to be escalated in accordance with the Plan.

FINANCIAL IMPLICATIONS

There are no immediate budget amendments arising from Council's consideration of the reviewed Risk Management Plan. Implementation will primarily be managed through existing governance, management, reporting and training processes.

Some treatment actions identified through risk registers, control reviews or project risk assessments may require future budget consideration, resourcing decisions or staged implementation where risks cannot be reduced within existing resources.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3. Compliance	Ineffective policies & processes	Audit Risk & Improvement Committee	Risk review
RISK RATING:	HIGH/INADEQUATE		
IMPLICATIONS			
Endorsement of the reviewed Plan will reduce governance and operational exposure by clarifying responsibilities, strengthening escalation of material risks, improving treatment action visibility and supporting assurance over critical controls.			
If the Plan is not endorsed or implemented, the Shire may have reduced visibility of High and Extreme risks, inconsistent treatment monitoring, delayed escalation of inadequate controls and weaker evidence of risk management maturity.			

ASSET MANAGEMENT IMPLICATIONS

The reviewed Plan supports improved asset stewardship by requiring risk considerations to be applied to asset management planning, major capital works, renewal programs, critical asset failure risks, project variations and post-implementation reviews.

Any asset-related treatment actions requiring funding will be considered through normal budget, long-term financial planning and asset management processes.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil direct regional implications. The Plan may assist future regional collaboration, shared services, emergency management, business continuity and project governance by providing a consistent internal approach to identifying, assessing and reporting risks associated with partnerships and resource-sharing arrangements.

VOTING REQUIREMENTS

Simple Majority.

OFFICER RECOMMENDATION

That Council:

1. Accepts and approves the reviewed Shire of Kojonup Risk Management Plan 2026 as presented;
2. Endorses the continued implementation of the Risk Management Plan 2026 as the Shire's practical framework for identifying, assessing, treating, monitoring, escalating and reporting risk;
3. Notes that the Risk Management Plan 2026 supports the reviewed Risk Management Policy; and
4. Requests the Chief Executive Officer to progress implementation of the Plan, including risk appetite and reporting thresholds, risk registers, dashboard reporting, treatment action tracking, Management Review Committee oversight, training and periodic reporting to the Audit Risk and Improvement Committee and Council where directed or required.

MOTION #:	
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AGAINST:	

9.4.10 REVISED RISK MANAGEMENT POLICY 2.3.4 – ADOPTION BY COUNCIL

REPORTING OFFICER:	Grant Thompson – Chief Executive Officer
DATE:	Monday, 20 July 2026
ATTACHMENT(S):	9.4.10.1 – Risk Management Policy 2.3.4 – Revised Draft (2026) 9.4.9.1 – Risk Management Plan Review 2026 CEO

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil.

PURPOSE OF THIS REPORT

The purpose of this report is for Council to consider and adopt the revised Risk Management Policy 2.3.4 (Version 5.0), which has been comprehensively reviewed and updated to align with AS ISO 31000:2018, current legislative requirements and contemporary local government risk-governance practice.

The Policy is the headline governance document and is supported by the Shire's Risk Management Plan and the 2026 Risk Framework, which together provide the detailed framework, registers and reporting mechanisms through which the Policy is implemented.

BACKGROUND

The Shire of Kojonup Risk Management Policy 2.3.4 was originally adopted on 17 November 2015 (Council Minute 183/15) and has since been reviewed and amended on m1 May 2019 (Minute 52/19), 19 November 2019 (Minute 156/19) and 16 November 2021 (Minute 135/21).

After this review the Policy will be due for its next review post July 2027 and will be aligned to the Shire's annual policy review cycle.

The current review has modernised the Policy to align with AS ISO 31000:2018 Risk Management - Guidelines, section 5.56 of the *Local Government Act 1995* (planning for the future of the district), the *Work Health and Safety Act 2020* (WA) and the risk management review obligations of the Audit Risk and Improvement Committee (ARIC) under the *Local Government (Audit) Regulations 1996*.

The Policy was benchmarked against other relevant and comparable Western Australian local government risk policies.

The modernised Policy is supported by two companion documents that give effect to it: the Shire's Risk Management Plan (reviewed May 2026 in a subsequent agenda item), which establishes the detailed framework for identifying, assessing, treating, monitoring, escalating and reporting risk; and the 2026 Risk Framework and Implementation plan, which provides the live Risk Register, Dashboard, Implementation Tracker and KPI Scorecard used

to monitor the Shire's risk profile against the Policy's requirements.

COMMENT

The revised Policy ([Attachment 9.4.10.1 – Risk Management Policy 2.3.4 – Revised Draft \(2026\)](#)) is the headline governance document for risk management at the Shire. It sets out Council's commitment to an ISO 31000-aligned approach, clarifies roles and responsibilities from Council through to the CEO, Management Review Committee (MRC), Risk Management Co-ordinator and individual risk owners, and establishes the escalation, control-rating and reporting expectations that apply across the organisation.

The Policy is structured across twelve sections, summarised below.

Table 1: Structure of the Modernised Risk Management Policy 2.3.4	
Section	Key Content
1-3	Purpose, Policy Statement and Definitions – commits Council to an ISO 31000-aligned, organisation-wide approach to risk.
4	Scope/Application – embeds risk in planning, budgeting, procurement, projects, WHS, emergency management and asset management.
5	Roles & Responsibilities – Council, ARIC, CEO, Leadership Team, MRC and Risk Management Co-ordinator.
6-7	Principles and Procedure – risk appetite, escalation thresholds and control-effectiveness ratings (Effective, Adequate, Inadequate, Not Rated).
8-9	Compliance, Monitoring & Breaches; Risk Management – annual review cycle and escalation of material, High and Extreme risks.
10-11	Legislation & Regulatory Basis; Related Documents – links the Policy to the Risk Management Plan and registers.
12	Human Rights/Equity & Inclusion – commitment to safety, wellbeing and fair treatment in risk management.

The Policy operates in conjunction with the 2026 Risk Framework, which is the Shire's live evidence base for monitoring the risk framework the Policy establishes.

As at the reporting date, the Shire's portfolio comprises 17 risk categories, of which 2 are rated Extreme, 14 High and 1 Moderate, with 6 categories currently assessed as having Inadequate controls and 37 open treatment actions.

Figure 1: Shire of Kojonup Strategic Risk Profile 2026 (by inherent exposure score)



Table 2: Shire of Kojonup Strategic areas of Priority based on the profile.

Risk Category	Inherent Score	Rating	Control Rating	Open Actions
Artificial Intelligence	25	Extreme	Inadequate	5
Supplier-Contract	20	Extreme	Inadequate	0
Project-Change Management	16	High	Inadequate	3
Document Management	16	High	Inadequate	4
Financial Sustainability	15	High	Adequate	4

The two Extreme-rated categories, Artificial Intelligence and Supplier-Contract risk, together with the three High-rated categories with Inadequate controls, represent the Shire's most material exposures and are the priority areas that the modernised Policy and its Critical Control Management (CCM) provisions are intended to address.

The Policy's requirement that Extreme risks only be accepted with CEO, ARIC and Council oversight directly targets these categories.

Officer advice is that adoption of the revised Policy is warranted because it formally introduces:

Critical Control Management for the seven material risks most likely to cause a serious

1. safety,
2. service,
3. compliance,
4. financial, or
5. reputational

event.

Sets clear escalation thresholds tied to the control-effectiveness ratings already used in the Risk Register; and

Aligns governance oversight (Council, ARIC, MRC) with the CEO's obligation to report material, High and Extreme risks.

Adoption will not, of itself, resolve the Inadequate control ratings currently recorded against six risk categories; these remain subject to the treatment actions tracked in the Implementation Tracker and will continue to be reported to Council and ARIC until resolved.

CONSULTATION

Chief Executive Officer (Reviewer/Author of the Policy);

Audit Risk & Improvement Committee

Benchmarking review against comparable Western Australian local government risk policies (Katanning, Plantagenet, Donnybrook-Balingup, Serpentine-Jarrahdale, Albany, City of Perth), July 2026.

STATUTORY REQUIREMENTS

Local Government Act 1995 (WA), section 5.56 (planning for the future of the district / integrated planning). AS ISO 31000:2018 Risk Management – Guidelines. Work Health and Safety Act 2020 (WA) and associated Regulations. Local Government (Audit) Regulations 1996 (risk management review obligations of the Audit Risk and Improvement Committee).

POLICY IMPLICATIONS

This report proposes adoption of a modernised version of Policy 2.3.4 - Risk Management, replacing the version last amended 16/11/2021 (Minute 135/21).

The revised Policy is the Shire's overarching risk governance document and is directly supported by, and should be read together with, the Shire of Kojonup Risk Management Plan and the 2026 Risk Profile and Reporting Tool, both of which give practical effect to the Policy's requirements. No other adopted Council policies are affected.

FINANCIAL IMPLICATIONS

There is no direct cost associated with adopting the Policy itself.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3. Compliance	Ineffective policies & processes	Audit Risk & Improvement Committee	Risk review
RISK RATING:	HIGH/INADEQUATE		
IMPLICATIONS			

If the revised Policy is not adopted, the Shire's risk governance arrangements will remain based on the 2021 version of the Policy, which does not reflect current ISO 31000:2018 guidance, does not formally introduce Critical Control Management for the Shire's most material risks, and may not adequately support ARIC and Council oversight of the 2 Extreme and 14 High-rated risk categories currently recorded in the Risk Register. This increases the likelihood that material control weaknesses are not escalated and that the Shire's governance arrangements fall behind comparable Western Australian local governments.

ASSET MANAGEMENT IMPLICATIONS

The revised Policy applies risk management principles to asset planning and renewal decisions. The Risk Register identifies Asset Sustainability as a High risk (inherent score 12) with Inadequate controls, and the Risk Management Plan's Critical Control Management provisions specifically address critical asset failure (e.g. bridges, key roads, sewerage, public buildings). Adoption of the Policy strengthens governance oversight of asset renewal and condition-inspection reporting to the Management Review Committee (MRC) and Council but does not itself commit any additional asset funding.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil. The revised Policy does not alter any existing Great Southern VROC project arrangements. Where future shared-service, resource-sharing or regional partnership arrangements are considered, the Policy's scope (section 4) already requires risk management to be applied to partnerships and shared-service arrangements.

VOTING REQUIREMENTS

Simple Majority.

OFFICER RECOMMENDATION

That Council:

1. Adopt the revised Risk Management Policy 2.3.4 (Version 5.0), as set out in **Attachment 9.4.10.1 Risk Management Policy 2.3.4 – Revised Draft (2026)**, effective from the date of this meeting, replacing the version amended 16/11/2021 (Minute 135/21); and
2. Note that the Policy is supported by, and should be read in conjunction with, the Shire of Kojonup Risk Management Plan (**Attachment 9.4.10.2 Risk Management Plan Review 2026 CEO**) and the 2026 Risk Framework (too large to attach).

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

9.4.11 ARTIFICIAL INTELLIGENCE POLICY – ADOPTION FOR COUNCIL CONSIDERATION

REPORTING OFFICER:	Grant Thompson – Chief Executive Officer
DATE:	Monday, 20 July 2026
ATTACHMENT(S):	9.4.11.1 - Draft Artificial Intelligence Policy 9.4.11.2 - 17) Artificial Intelligence Risk Profile 9.4.11.3 - AI Microsoft Copilot Implementation Risk Assessment

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 Monitoring and Reporting

DECLARATION OF INTEREST

Nil.

PURPOSE OF THIS REPORT

The purpose of this report is to present a draft Artificial Intelligence Policy to Council for consideration and adoption. The policy has been prepared by the Chief Executive Officer to establish an ethical, secure and accountable framework, governing the use of Artificial Intelligence tools across the Shire of Kojonup.

The report also informs and presents to Council a formal risk assessment undertaken and added to the Risk Framework, as directed by the Audit Risk & Improvement Committee (ARIC), and that identified AI-related risks have been considered and integrated into this Policy and the Shire Risk Framework.

BACKGROUND

Artificial Intelligence (AI) tools, including generative AI platforms and in particular Microsoft 365 Copilot, are increasingly being used across local government operations. The rapid proliferation of AI technologies presents both significant opportunities but also material risk for local governments, including risks relating to data privacy, cyber security, regulatory compliance, bias and the inappropriate use of sensitive information.

In response to these emerging risks, the Shire of Kojonup commenced developing an AI Policy in 2026. Tab 17: 2026 Risk Framework, identified Artificial Intelligence and Microsoft Copilot Practices as a new and significant organisational risk, with an overall risk rating of **EXTREME** (Consequence: Catastrophic; Likelihood: Possible; Score: 20), and with existing controls assessed as **Inadequate**.

Mainly, due the fact this is a new rapidly evolving technology and the controls are not in place in the Shire as yet. The adoption of this Policy and Risk Framework will act toward rectifying this.

This Policy is the foundation step to implementing critical controls for AI.

Notable is that prior to rolling out and licensing the new MS365 Copilot suite, a Risk and

Impact Assessment was undertaken in early 2026, identifying 14 AI-related risks; Three (3) Urgent, Three (3) High Priority, three (3) Moderate, and Five (5) Not Urgent - with a highest risk score of 20 relating to 1. Data Privacy and Confidentiality, 2. Inaccurate Outputs in decision making and 3. Shadow AI where team members are not using approved AI systems.

Refer to [Attachment 9.4.11.2 – 17\) Artificial Intelligence Risk Profile](#) for more information on the risks and critical controls required to manage AI systems.

COMMENT

The Draft Artificial Intelligence Policy has been prepared to address the organisational and governance risk arising from the adoption and use of AI systems within the Shire.

The policy establishes requirements across 13 areas including (but not limited to):

1. approved AI tools and authorised use;
2. AI data handling and secure use controls;
3. prohibited and elevated-risk uses;
4. AI vendor assurance and procurement;
5. quality, reliability and security;
6. transparency and contestability;
7. human oversight and control over AI outputs;
8. new AI use case procedures; and
9. incident management and escalation.

The Policy directly responds to the risks identified in the Shire's formal risk assessment process.

In particular, it establishes the governance framework and acceptable use policy required as a primary control action and provides the overarching framework within which the remaining risk treatment actions; including configuration of Data Loss Prevention (DLP), least-privilege access reviews, mandatory user training, and a Data Privacy Impact Assessment (DPIA).

These controls will be progressed based on their priority ranking in conjunction with the Managed Systems Services Provider, Ramped Technology.

The policy aligns with Australia's AI Ethics Principles, the Shire's existing Privacy Policy, Records Management Policy, Information Security Policy, Code of Conduct, and Procurement Policy.

It applies to all Team Members, volunteers, contractors and Councillors.

Council's adoption of this policy will formalise the Shire's governance position on AI and provide Team Members with a clear and lawful framework for AI use, with non-compliance subject to disciplinary or other actions. The CEO recommends that Council adopt the policy as presented in [9.4.11.1 - Draft Artificial Intelligence Policy](#).

It is important to note that the Policy does not recommend to not use AI, in fact the Policy supports the use of AI across the organization in a controlled manner.

It is structured so the AI tools that are approved are controlled and rolled out in a structured format and that no Shire data will be fed into unauthorized AI systems or external to the organization without the permission from the CEO.

CONSULTATION

The Chief Executive Officer consulted the following in the preparation of this report and the Draft Policy:

- Shire Officers;
- Councillor Briefing Session;
- Managed Systems Service Provider (MSSP); Ramped Technology - review of current Microsoft 365 Copilot configuration, access controls and DLP capability.
- This policy has been developed internally and does not require external public consultation prior to Council adoption.

STATUTORY REQUIREMENTS

The following statutory provisions are relevant to the adoption and operation of this policy:

- *Local Government Act 1995* (WA); Section 3.1: general function of a local government to provide for the good government of persons in its district; obligations for sound financial management, accountability and transparency.
- *Privacy and Responsible Information Sharing Act 2024* (WA) (PRIS Act); commenced 1 July 2026. The Shire of Kojonup is an entity covered under the new PRIS Act and is directly subject to all 11 Information Privacy Principles (IPPs) governing the collection, use, storage, disclosure, security and disposal of personal information. AI systems that collect or process personal information must comply with the IPPs, in particular IPP 1 (collection for authorised purposes), IPP 2 (fair and transparent collection), IPP 4 (accuracy), IPP 5 (data security), and IPP 6 (access and correction). A mandatory serious data breach notification regime, requiring reporting to the Information Commissioner and affected individuals, commences 1 January 2027.
- The adoption of this AI Policy directly supports the Shire's PRIS Act compliance obligations.
- *State Records Act 2000* (WA); obligations relating to the creation, management and retention of records, including AI-assisted records and outputs.
- *Work Health and Safety Act 2020* (WA); duties of care relevant to the deployment of AI systems affecting workers.
- Australia's AI Ethics Principles (CSIRO/DISR, 2019); non-binding but adopted as a benchmark for ethical AI use under this policy.

POLICY IMPLICATIONS

The adoption of the Artificial Intelligence Policy will constitute a new policy addition to the Shire's Policy Manual. Upon adoption, the following existing policies are to be read in conjunction with, and remain consistent with each other related to data and information management:

- Privacy Policy;
- Data Breach Policy
- Information Management Policy;
- Employee and Councillor Code of Conduct;
- Procurement Policy;
- Delegations Framework;

No existing policies are in conflict with the Draft AI Policy. A policy number is to be assigned upon Council adoption.

FINANCIAL IMPLICATIONS

The cost of developing this policy has been absorbed within the existing operational budget of the Office of the CEO. Future financial implications associated with implementing the risk treatment actions identified in the AI risk profile will be considered in budget reviews prior to implementation.

There are no direct financial implications arising from the adoption of this Policy itself.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
17) Artificial Intelligence (AI) & MS Copilot Practices	Risks arising from the adoption and use of AI tools, in particular Microsoft 365 Copilot, including: exposure of sensitive or confidential data through prompts and outputs; data leakage to external parties; inaccurate or "hallucinated" outputs informing decisions; bias and discrimination; intellectual property infringement; regulatory non-compliance (privacy); security vulnerabilities; and use of unapproved AI tools ("Shadow AI").	2. AI Governance Policy & Acceptable Use Policy (being established — this report)	1. Establish AI Governance Policy, Acceptable Use Policy & Ethics and Risk Framework. 2. Apply least-privilege access & conduct access reviews.
RISK RATING:	EXTREME		
CONTROLS:	INADEQUATE		
IMPLICATIONS			
The Shire's 2026 Risk Profile and Reporting Tool (<i>Tab: 17)Artificial Intelligence</i>) identifies AI as an EXTREME organisational risk with an increasing risk trend. This formal risk assessment, supported by the 2026 AI Copilot Risk and Impact Assessment, underpins the development of this policy. Without an adopted AI governance framework, the Shire is exposed to potential data breaches involving personal or sensitive information, reputational damage, regulatory non-compliance under privacy legislation, and financial consequences arising from AI-related incidents. The adoption of this policy represents the primary risk treatment and will significantly strengthen the Shire's governance position. Remaining control treatments are scheduled for completion by 25 December 2026 under the oversight of the CEO.			

ASSET MANAGEMENT IMPLICATIONS

The adoption of this policy does not directly create, modify or impact upon any physical assets of the Shire. Indirect asset implications may arise in the future where AI systems are integrated with asset management platforms (e.g. ERP, RAMM); any such use cases will be subject to the risk screening and approval processes established by this policy.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

The adoption of this AI Policy has no direct implication for the Great Southern VROC at this time. However, as AI governance frameworks evolve across the sector, the Shire may wish to consider sharing this policy model with GSVROC member shires to promote a consistent regional approach to responsible AI use across Great Southern local governments.

VOTING REQUIREMENTS

Simple Majority.

OFFICER RECOMMENDATION

That Council:

1. Adopts the Artificial Intelligence Policy as presented in **9.4.11.1- Draft Artificial Intelligence Policy**, effective immediately upon adoption; and
2. Receives and notes the corresponding risk assessment and critical controls outlined in 17) Artificial Intelligence Risk Assessment in the 2026 Kojonup Risk Framework Reporting Tool (**Attachment 9.4.11.2 – 17) Artificial Intelligence Risk Profile**); and
3. Receives and notes the AI (Microsoft Copilot Implementation) Risk Assessment (**Attachment 9.4.11.3 – Microsoft Copilot Implementation – Risk Assessment**) for the implementation and use of licensed AI Microsoft Copilot within the controlled framework of the Shire of Kojonup's managed systems, ICT architecture and within adopted policies; and
4. Acknowledges the formal risk assessment presented, identifying Artificial Intelligence as an EXTREME organisational risk, and that the risks identified have been considered and integrated into the Shire of Kojonup Risk Framework as per Audit Risk & Improvement Committees recommendation; and
5. Notes that the Chief Executive Officer will progress any remaining AI risk treatment and critical control actions based on priority ranking as resources become available and will report back to Council and the Audit Risk & Improvement Committee on progress.

MOTION #:	
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VOTE:	
FOR:	
AGAINST:	

9.4.12 REDUCTION OF THE EMERGENCY PLANT REPAIR AND REPLACEMENT RESERVE THRESHOLD

REPORTING OFFICER:	Grant Thompson, Chief Executive Officer, Shire of Kojonup
DATE:	Friday, 24 July 2026
ATTACHMENT(S):	Nil

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is to seek Council's consideration of a reduction in the funding cap set out in the Terms of Reference for the Emergency Plant Repair and Replacement Reserve, from the current \$250,000 cap to a maximum threshold of circa \$118,000, with any surplus above the new threshold transferred back to the Shire of Kojonup Municipal Fund for use mainly in plant replacement for the 2026 2027 budget.

BACKGROUND

At its Special Council Meeting held 28 February 2023, and subsequently ratified at the Ordinary Council Meeting held in May 2023 (Motion 55/23), Council resolved to rename the Plant and Equipment Reserve to the Emergency Plant Repair and Replacement Reserve, with the Terms of Reference amended to cap the reserve at \$250,000, with any surplus above that cap to be returned to the Shire of Kojonup Municipal Fund.

The Reserve Appropriateness Review 2025/2026, presented to Council on 28 April 2026, noted the Emergency Plant Repair and Replacement Reserve's actual balance at 30 June 2025 as \$269,951, with a budgeted balance of \$277,571 at 30 June 2026, and recommended the reserve be retained with the existing \$250,000 cap, transferring any surplus above that cap to the Municipal Fund in accordance with the Terms of Reference.

This report considers a further reduction to the reserve's Terms of Reference, lowering the funding cap from \$250,000 to a maximum threshold of \$150,000, on the basis that this more closely aligns the reserve balance with the Shire's ordinary cost of plant repairs, with the resulting surplus of approximately \$127,571 (based on the budgeted \$277,571 balance at 30 June 2026) being transferred to the Shire of Kojonup Municipal Fund.

COMMENT

The Emergency Plant Repair and Replacement Reserve exists to fund emergency repairs, maintenance and replacement of Shire plant and equipment, with the Terms of Reference presently capping the reserve at \$250,000 and directing any surplus above that cap to the Shire's Municipal Fund.

The current reserve balance as at 30 June 2026 is ~\$238,987 due to some monies being used

for emergency repairs in 2025 2026 financial year.

A general observation, at a qualitative level, is that the ordinary annual cost of plant repairs (as distinct from planned plant replacement, which is separately funded through the Shire's plant replacement program) is understood to sit well below the current \$250,000 cap.

On this basis, it is proposed that a maximum threshold of circa ~\$118,000 would be more appropriately aligned with the reserve's practical purpose of covering emergency and unplanned plant repair costs, while avoiding cash being unnecessarily tied up in the reserve at the expense of the Municipal Fund's working capital position.

Subject to Council's endorsement of the reduced threshold the resulting surplus, approximately \$120,987 would be transferred from the Emergency Plant Repair and Replacement Reserve to the Shire of Kojonup Municipal Fund, consistent with the existing Terms of Reference mechanism for surplus funds above the cap. These monies will be used for plant Replacement decisions in the 2026 2027 budget to at least align to the intent of the fund.

Any change of purpose or threshold to a reserve account, or use of reserve monies for another purpose, requires an absolute majority resolution of Council and compliance with the public notice provisions of section 6.11 of the Local Government Act 1995, unless the change is disclosed in the annual budget for the relevant financial year.

CONSULTATION

Council Briefing Session
Deputy CEO

STATUTORY REQUIREMENTS

Section 6.11 of the Local Government Act 1995 governs reserve accounts and provides:

- "(1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.*
- (2) Subject to subsection (3), before a local government - (a) changes* the purpose of a reserve account; or (b) uses* the money in a reserve account for another purpose, it must give one month's local public notice of the proposed change of purpose or proposed use. * Absolute majority required.*
- (3) A local government is not required to give local public notice under subsection (2) - (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or (b) in such other circumstances as are prescribed.*
- (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs."*

The recommendation in this report does not change the underlying purpose of the reserve, which remains to fund emergency repairs, maintenance and replacement of Shire plant and equipment; it amends the funding threshold within the Terms of Reference.

Council should note that, subject to advice, a reduction in the reserve's funding cap and the resulting transfer of surplus monies to the Municipal Fund may be considered a change of use requiring the one month local public notice referred to above, unless disclosed in the

annual budget. Therefore, because this decision is a part of the budget process the CEO will disclose it in the budget and not advertise.

Statutory Process and Verification Note

This amendment does not alter the underlying purpose of the reserve.

Adoption of the tracked changes above requires an absolute majority resolution of Council and, **unless disclosed in the annual budget**, one month's local public notice under section 6.11 of the *Local Government Act 1995*.

POLICY IMPLICATIONS

Council Policy 2.1.6 - Financial Governance addresses the establishment, maintenance and appropriateness review of reserve accounts. Should Council endorse the reduction in threshold, the Terms of Reference for the Emergency Plant Repair and Replacement Reserve, and any relevant references within Policy 2.1.6, will need to be updated to reflect the new threshold, subject to verification of the figure as outlined in the Comment section of this report.

This following sets out the proposed tracked-change amendments to Council Policy 2.1.6 – Financial Governance (Cash Reserves section) and the Terms of Reference for the Emergency Plant Repair and Replacement Reserve, reflecting the reduction in the reserve's funding threshold from \$250,000 to \$150,000 considered in Item 9.4.2 of this Agenda.

Deletions are shown with ~~strikethrough red text~~ and insertions are shown as underlined blue text, consistent with Word's Track Changes convention.

This amendment is presented for Council's consideration and is subject to the verification of the \$150,000 threshold against actual plant repair and maintenance expenditure data, as outlined in the Comment section of the accompanying Officer Report.

Table 1.0: Reserve Terms of Reference – Emergency Plant Repair and Replacement Reserve

<i>Tracked Changes of the Emergency Plant Repair and Replacement Reserve Terms of Reference</i>	
Current Terms of Reference (as adopted, Motion 55/23, May 2023)	Proposed Terms of Reference (tracked changes)
"To be utilized for emergency repairs, maintenance and replacement of Shire plant and equipment. The fund is to be capped at \$250,000 with any surplus returned to the Shire of Kojonup Municipal Fund."	"To be utilized for emergency repairs, maintenance and replacement of Shire plant and equipment. The fund is to be capped at \$250,000 <u>\$118,000</u> with any surplus returned to the Shire of Kojonup Municipal Fund."

2. Council Policy 2.1.6 – Financial Governance (Cash Reserves section)

Policy 2.1.6 does not currently prescribe a specific dollar threshold for the Emergency Plant Repair and Replacement Reserve within its list of individual reserve account goals; the threshold is instead held solely within the reserve's Terms of Reference.

To ensure alignment between the Policy and the Terms of Reference, and consistent with the treatment of other reserves (e.g. Employee Leave, Sports Complex P&E Upgrade & Renewal) which are specifically referenced in the Policy, it is proposed that a new bullet point be inserted into the list of individual reserve account goals in Policy 2.1.6, as follows:

Table 1.2 – Tracked Changes of Policy 2.1.6, Cash Reserves – individual reserve account goals

Current Policy wording	Proposed Policy wording (tracked changes)
... Independent Living Units - Operating profits from Loton Close & Soldier Road units should be transferred to this reserve where Council decides free cash flow is available to do so; Sports Complex P&E Upgrade & Renewal – A \$3,500 annual contribution will be made to this reserve to make provision for the resurfacing of the acrylic surface at the end of its useful life.	... Independent Living Units - Operating profits from Loton Close & Soldier Road units should be transferred to this reserve where Council decides free cash flow is available to do so; Sports Complex P&E Upgrade & Renewal – A \$3,500 annual contribution will be made to this reserve to make provision for the resurfacing of the acrylic surface at the end of its useful life; <u>Emergency Plant Repair and Replacement – The reserve is to be capped at a maximum of \$118,000 (previously \$250,000), in line with the Shire's ordinary cost of plant repairs, with any surplus above this threshold returned to the Shire of Kojonup Municipal Fund.</u>

FINANCIAL IMPLICATIONS

Based on the budgeted Emergency Plant Repair and Replacement Reserve balance of \$238,987 at 30 June 2026, a reduction of the reserve's cap to \$118,000 would result in an estimated surplus of approximately \$120,987 being transferred from the reserve to the Shire of Kojonup Municipal Fund.

This transfer would improve the Municipal Fund's working capital and cashflow position.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
Asset Sustainability	Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets during their lifecycle from procurement to disposal.	Routine maintenance schedule: Plant, fleet & equipment	Review and Update Long Term Asset Management Plan, Road Plan, P&E Plan
RISK RATING:	HIGH/INADEQUATE		
IMPLICATIONS			
Nil			

ASSET MANAGEMENT IMPLICATIONS

The Emergency Plant Repair and Replacement Reserve directly supports the Shire's ability to fund emergency plant repairs outside the ordinary capital replacement program. A reduced reserve threshold should be considered alongside the Shire's broader plant replacement schedule and asset management planning to ensure ongoing plant reliability is not compromised.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATION

Nil.

VOTING REQUIREMENTS

Absolute Majority.

OFFICER RECOMMENDATION

That Council:

1. Notes that the Emergency Plant Repair and Replacement Reserve had a budgeted balance of \$238,987 at 30 June 2026, against a current Terms of Reference cap of \$250,000;
2. Approves a reduction of the Terms of Reference funding threshold for the Emergency Plant Repair and Replacement Reserve from \$250,000 to a maximum of \$118,000;
3. Notes the CEO will declare this as a part of the 2026 2027 budget as required substituting this declaration for public advertising in accordance with section 6.11 of the *Local Government Act 1995*; and
4. Authorises the Chief Executive Officer to update Council Policy 2.1.6 and the Reserve's Terms of Reference to reflect the revised threshold, once verified and adopted by Council as presented in section: Policy Implications.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

10. APPLICATIONS FOR LEAVE OF ABSENCE

OFFICERS RECOMMENDATION

That Council approve a leave of absence for Cr Mitchell during the period of 1 August 2026 to 30 August 2026.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12. QUESTIONS FROM MEMBERS WITHOUT NOTICE

13. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

These items need to be considered by Council and a resolution reached.

Vote Required

Absolute Majority

OFFICER RECOMMENDATION

That Council approves the following items to be considered at this Ordinary Meeting of Council dated 28 July 2026, in accordance with clause 5.4 of the Shire of Kojonup (Council Meetings) Local Law 2020, as follows:

- Item 13.1.1 – Reserve 10345 – proposed management order and purpose change to ‘gravel and water’
- Item 13.1.2 - Information Statement 2025-2026

13.1 LATE ITEM – RESERVE 10345 – PROPOSED MANAGEMENT ORDER AND PURPOSE CHANGE TO ‘GRAVEL AND WATER’

AUTHOR	Estelle Lottering – Manager Regulatory Services
DATE	Tuesday, 28 July 2026
ATTACHMENT(S)	13.1.1 – DPLH Correspondence – Case 2501696 - Investigations into encroachment and unauthorised use of Unmanaged Reserve 10345 (Lot 340 on Deposited Plan 123396) Boscabel, Shire of Kojonup

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
KP – 4 Performance	12.6 SoK asset management	This is the Shire of Kojonup’s greater focus on asset and resource performance management.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this late item is for Council to consider the Department of Planning, Lands and Heritage’s request for the Shire of Kojonup (Shire) to confirm acceptance of a proposed Management Order for Reserve 10345, Lot 340 on Deposited Plan 123396, Boscabel, in its current “as-is” condition, and to confirm that the proposed Reserve purpose of “Gravel and Water” is acceptable.

BACKGROUND

The Department of Planning, Lands and Heritage (Department) has been investigating encroachment and long-standing use of Unmanaged Reserve 10345 (Reserve), being Lot 340 on Deposited Plan 123396, Boscabel.

The Department has advised that Shire records, including the asset register and Council minutes, support that the tanks, standpipe and associated infrastructure located on the reserve are Shire assets. The Department has also acknowledged that the Reserve has been utilised for many years by the Shire and the Kojonup community, particularly for emergency water access and gravel stores.

Reserve 10345 is currently designated for “Gravel”. The Department proposes to issue a Management Order to the Shire of Kojonup and to include “Water” in the purpose so that the established water use is formally recognised.

COMMENT

The issuing of a Management Order would regularise the Shire’s ongoing care, control and management of a reserve that has historically supported community and operational needs. The proposed “Gravel and Water” purpose aligns with the Department’s advice that the reserve has an established role for gravel storage and water access.

The Department has asked the Shire to confirm that the Management Order may be issued in the current “as-is” condition and that the amended purpose is acceptable. The Department has further advised that confirmation should be provided on Council letterhead and endorsed by an officer with appropriate delegated authority, such as the Chief Executive Officer, or otherwise by Council resolution.

As this request requires timely confirmation to the Department and relates to the proper management of Crown land used for public and emergency purposes, it is recommended that Council support the proposed Management Order and authorise the Chief Executive Officer to provide the necessary written confirmation to the Department.

CONSULTATION

Department of Planning, Lands and Heritage – Simon Judge, State Land Officer (Graduate).
Chief Executive Officer – Grant Thompson
Property Services Manager & NRM – Dwayne Lottering

STATUTORY REQUIREMENTS

Land Administration Act 1997 (WA) – section 41 provides for Crown land to be set aside as a reserve for a particular purpose in the public interest. Section 46 provides that the Minister may place the care, control and management of a reserve with a management body for the reserve purpose and ancillary or beneficial purposes, subject to conditions specified in the order.

Local Government Act 1995 (WA) – relevant to Council decision-making and authorisation of the Chief Executive Officer to provide formal correspondence on behalf of the Shire.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

There are no immediate financial implications arising from confirming the proposed Management Order. Any future maintenance, renewal, compliance, risk, insurance or capital works implications relating to Shire-owned infrastructure on the reserve will need to be considered through the Shire's normal asset management and budget processes.

RISK MANAGEMENT IMPLICATIONS

Failure to formalise the Shire's management role may leave ambiguity regarding responsibility for existing Shire assets and the ongoing public use of the Reserve. Accepting a Management Order in "as-is" condition may also confirm the Shire's ongoing responsibility for inspection, maintenance and risk controls associated with the site and infrastructure. These risks can be managed through asset inspections, record keeping, and inclusion of the Reserve in relevant asset and risk management processes.

ASSET MANAGEMENT IMPLICATIONS

The tanks, standpipe and associated infrastructure have been identified by the Department as Shire assets. If the Management Order is issued, the Reserve and associated infrastructure should be reviewed and captured in relevant Shire asset, maintenance and inspection records as required.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Receives the late item report regarding Reserve 10345, Lot 340 on Deposited Plan 123396, Boscabel;
2. Confirms that the proposed Management Order for Reserve 10345 may be issued to the Shire of Kojonup in its current “as-is” condition;
3. Confirms that the proposed purpose of “Gravel and Water” for Reserve 10345 is acceptable;
4. Authorises the Chief Executive Officer to provide written confirmation to the Department of Planning, Lands and Heritage on Council letterhead, and to do all things reasonably necessary to progress the issue of the Management Order; and
5. Requests that the Chief Executive Officer ensure Reserve 10345 and the associated tanks, standpipe and infrastructure are reviewed and recorded in relevant Shire asset and risk management systems as required.

13.2 FREEDOM OF INFORMATION – INFORMATION STATEMENT 2025/2026

REPORTING OFFICER:	Nerrida Robinson – Rates and Records Officer
DATE:	Tuesday, 28 July 2026
ATTACHMENT(S):	13.2.1 – Shire of Kojonup Information Statement 2025/2026

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
4 Performance	12. High Performing Shire	12.2 Monitoring and Reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is to present the Shire of Kojonup Information Statement 2025/2026 for Council adoption and subsequent publication in accordance with the *Freedom of Information Act 1992*.

BACKGROUND

Section 96(1) of the *Freedom of Information Act 1992* requires each government agency, including local governments, to prepare and publish annually an Information Statement.

The Information Statement must set out the agency's mission statement, legislation administered, agency structure, decision-making functions, opportunities for public participation, documents held by the agency and the operation of Freedom of Information within the agency.

The attached Shire of Kojonup (Shire) Information Statement 2025/2026 has been prepared to satisfy these requirements and to provide the community with clear information about how to access documents and information held by the Shire.

COMMENT

The Information Statement 2025/2026 has been updated to reflect the Shire's current structure, elected member information, executive management arrangements, local laws, public participation mechanisms, documents held by the Shire, Freedom of Information procedures, fees and charges, review rights and privacy-related access arrangements.

The document also identifies that it is reviewed annually and is intended to be made available through the Shire's website and administration office.

Adoption and publication of the Information Statement supports transparent, accountable and accessible local governance.

It also assists the Shire to provide information to the public promptly and at the lowest reasonable cost, while preserving the formal Freedom of Information process for documents that are not otherwise routinely available.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

The statutory requirement for this item arises under Part 5 of the *Freedom of Information Act 1992*, including sections 96 and 97, which require agencies to prepare and publish an Information Statement annually and to include prescribed information about agency functions, documents and access arrangements.

POLICY IMPLICATIONS

The Information Statement is linked to the Shire's records management, information access and governance arrangements, including the Records Management Policy and Recordkeeping Plan.

FINANCIAL IMPLICATIONS

Nil. The preparation, adoption and publication of the Information Statement can be accommodated within existing operational resources.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
Compliance	Failure to adopt and publish the Information Statement annually may result in non-compliance with the Freedom of Information Act 1992 and reduced transparency in public access to information.	Annual review, Council adoption, publication of the Information Statement and alignment with records management and FOI procedures.	Council consideration and, if adopted, publication of the Information Statement 2025/2026 and forwarding or notification as required.
RISK RATING:	HIGH ADEQUATE		
IMPLICATIONS			
The risk can be managed provided the Information Statement is adopted, published and kept current. Annual review and publication maintain compliance with statutory requirements and support open, accountable and accessible decision-making.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Adopts the Shire of Kojonup Information Statement 2025/2026 as attached; and
2. Authorises the Chief Executive Officer to publish the Information Statement in accordance with the *Freedom of Information Act 1992*.

MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

14. MEETING CLOSED TO THE PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

14.1.1 Nil

STATUTORY REQUIREMENT

Section 5.23 of the *Local Government Act 1995* provides as follows: —

Meetings generally open to public

(1) The following are to be open to members of the public —

- (a) all council meetings;
- (b) all meetings of a committee.

(2) Despite subsection (1), if any of the following matters is to be dealt with at a meeting, the council or committee must close the meeting to members of the public to the extent necessary to ensure that the matter is dealt with at the meeting on a confidential basis —

- (a) a matter that a committee of a House of Parliament, or a joint committee of both Houses, has advised the local government must be dealt with on a confidential basis;
- (b) a matter relating to the recruitment or employment of the CEO or a senior employee, including the following —
 - (i) the termination of employment;
 - (ii) a review of performance under section 5.38;
- (c) a prescribed matter;
- (d) a matter that is the subject of a direction given under section 5.23AA(1).

(3) Despite subsection (1), the council or committee must close a meeting to members of the public to the extent necessary to ensure compliance with a requirement (however formulated) —

- (a) that is imposed under a written law, excluding this Act and local laws; and
- (b) that prohibits or restricts the making public of information.

(4) Despite subsection (1), if any of the following information is to be dealt with at a meeting, the council or committee may close the meeting to members of the public to the extent necessary to ensure that the information is dealt with at the meeting on a confidential basis —

- (a) legal advice, or other information, over which the local government holds legal professional privilege;
- (b) information relating to the personal affairs of an individual;
- (c) information contained in a tender received by the local government for a contract to the extent that the information —
 - (i) is a tendered price; or
 - (ii) a tendered methodology for calculating a price;
- (d) information contained in a tender received by the local government for a contract to the extent that —
 - (i) the information discloses any technology, or any manufacturing, industrial or trade process, that the tenderer proposes to use in performing the contract; and
 - (ii) the information has not previously been made public; and
 - (iii) the making public of the information would be likely to have an adverse effect on the tenderer's business interests;
- (e) information the making public of which would be likely to endanger the security (including cyber-security) of any of the local government's property or operations;
- (f) information the making public of which would be likely 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;
- (g) prescribed information;
- (h) information that is the subject of a direction given under section 5.23AA(2).

(5) For the purpose of deciding whether to close a meeting to members of the public under subsection (4) in relation to any information, the following matters are irrelevant —

- (a) whether making the information public would cause embarrassment to any of the following —
 - (i) the local government;
 - (ii) the council or a council member;
 - (iii) a committee of the council or a member of a committee of the council;
 - (iv) an employee;
- (b) whether making the information public would —
 - (i) cause a loss of confidence in the local government; or
 - (ii) make the local government susceptible to adverse criticism;
- (c) whether the information relates to a matter that is controversial in the district;
- (d) a prescribed matter.

(6) Subsection (5) does not prevent other matters from being regarded as irrelevant.

(7) A decision to close a meeting to members of the public under subsection (2), (3) or (4) must be made (including voted on if necessary) at the meeting and while the meeting is open to members of the public.

(8) If a decision is made to close a meeting to members of the public under subsection (2), (3) or (4), the following must be recorded in the minutes of the meeting —

- (a) the decision;
- (b) the subsection under which the decision is made and, if that subsection is subsection (2) or (4), the paragraph of that subsection under which the decision is made;
- (c) if the provision recorded under paragraph (b) is subsection (2)(c) or (4)(g) — the applicable regulation (including any applicable subregulation or paragraph);
- (d) if the provision recorded under paragraph (b) is subsection (2)(d) or (4)(h) — a statement that a direction was given under section 5.23AA(1) or (2) (as the case requires);
- (e) an explanation of how the matter or information to which the decision relates falls within the scope of the provision recorded under paragraph (b);
- (f) a summary of the steps taken to ensure that the closure to members of the public is for no longer than required or authorised under the provision recorded under paragraph (b);

(g) any prescribed information.
 (9) Sections 5.95(3) and 5.96A(2) do not apply to information that is required to be recorded in the minutes of a meeting under subsection (8).

PROCEDURAL MOTION

That the meeting proceeds behind closed doors in accordance with Section 5.23 of the *Local Government Act 1995* at _____ pm.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

PROCEDURAL MOTION

That the meeting be reopened to the public at pm.

MOTION #:	
MOVED:	
SECONDED:	
VOTE:	
FOR:	
AGAINST:	

14.2 PUBLIC READING RESOLUTIONS THAT MAY BE MADE PUBLIC

14.1.1 – Nil

15. CLOSE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at _____ pm.

Attachments:

- 6.1.1 6.1.1 - 05-Minutes-Ordinary-Council-Meeting-23-June-2026-
Unconfirmed
- 9.1.1 9.1.1.1 – Shire of Kojonup Liveability and Wellbeing Plan 2026-2031 –
DRAFT
- 9.1.2 9.1.2.1 - Muradup Community Advisory Committee – Terms of
Reference
- 9.2.1 9.1.2.2 - Community Member Nomination forms – Muradup
Community Advisory Committee

9.2.1.1 – Correspondence from prospective developer – affordable
rental housing proposal for Kojonup
- 9.3.1 9.3.1.1 – Tesla – Supercharger License Deed of Amendment Expansion
Kojonup WA

9.3.1.2 – Tesla Supercharger License Agreement
- 9.4.1 9.4.1.1 – Monthly Financial Statements 1 June 2026 to 30 June 2026
- 9.4.2 9.4.2.1 – Monthly Payment Listing June 2026
- 9.4.3 9.4.3.1 – Rates to be written off Report
- 9.4.4 9.4.4.1 – Debtors to be written off – July 2026
- 9.4.5 9.4.5.1 – Unconfirmed Audit, Risk & Improvement Committee Meeting
Minutes 17 June 2026
- 9.4.6 9.4.6.1 – Internal Financial Management Review – Findings Register
(From April 2023 – April 2026)
- 9.4.8 9.4.8.1 – Shire of Kojonup Integrity Plan 2025-2027
- 9.4.9 9.4.9.1 – Risk Management Plan Review 2026 CEO
- 9.4.10 9.4.10.1 – Risk Management Policy 2.3.4 – Revised Draft (2026)

9.4.9.1 – Risk Management Plan Review 2026 CEO
- 9.4.11 9.4.11.1 - Draft Artificial Intelligence Policy

9.4.11.2 - 17) Artificial Intelligence Risk Profile

9.4.11.3 - AI Microsoft Copilot Implementation Risk Assessment

- 13.1 13.1.1 – DPLH Correspondence – Case 2501696 - Investigations into encroachment and unauthorised use of Unmanaged Reserve 10345 (Lot 340 on Deposited Plan 123396) Boscabel, Shire of Kojonup
- 13.2 13.1.2 – Shire of Kojonup Information Statement 2025/2026



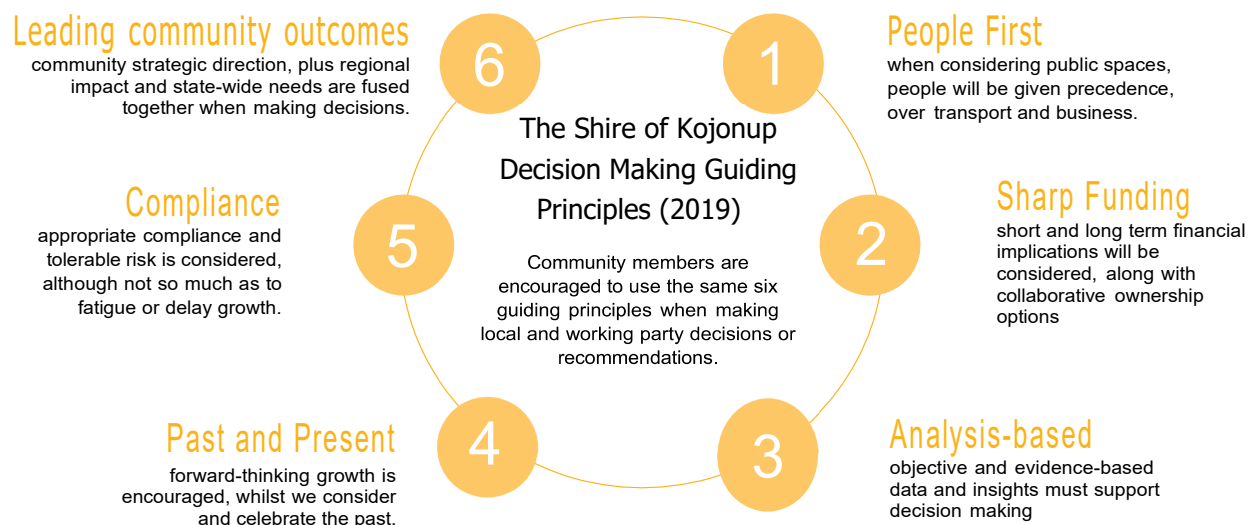
SHIRE OF KOJONUP

MINUTES

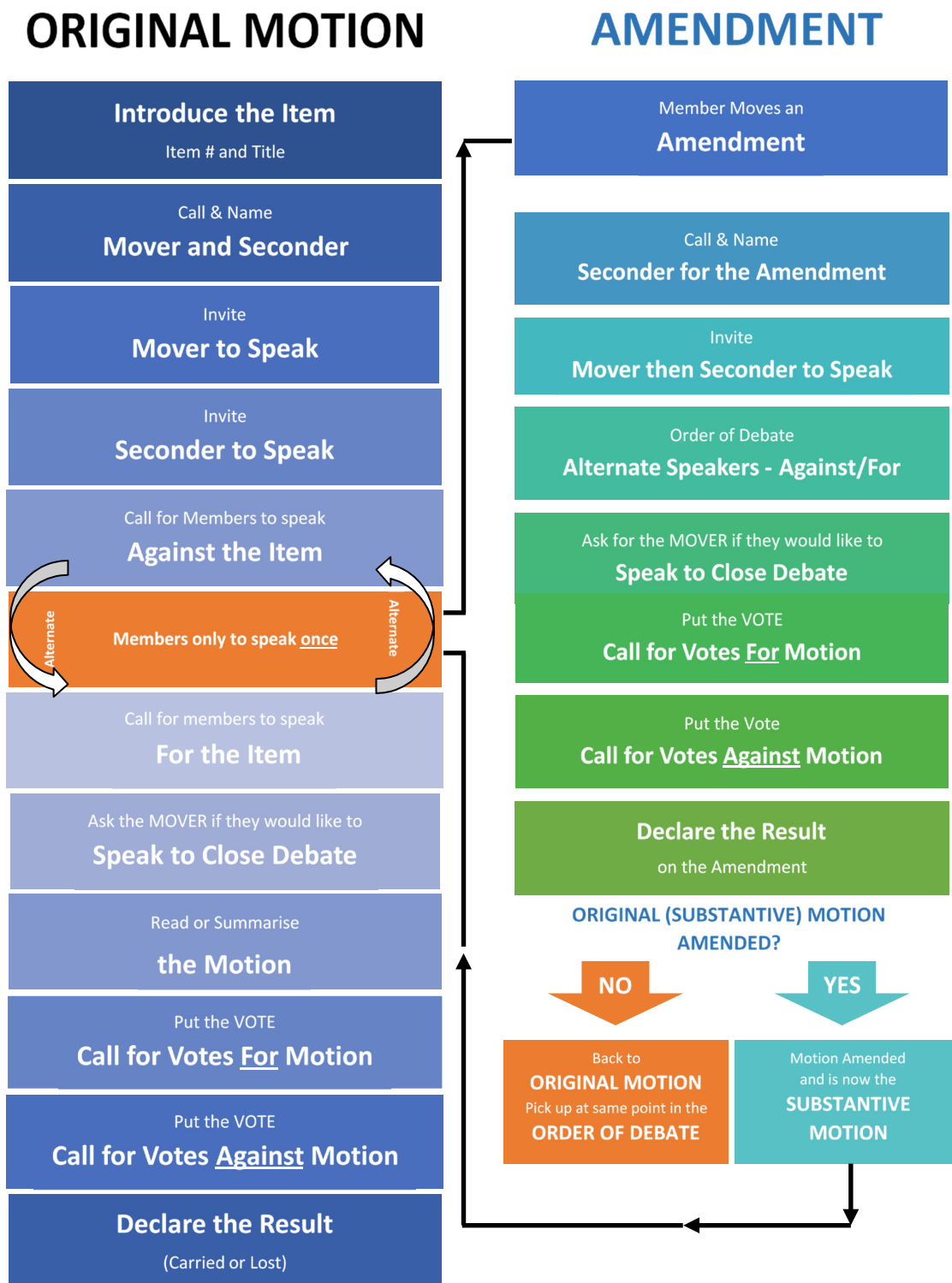
Ordinary Council Meeting

23 JUNE 2026

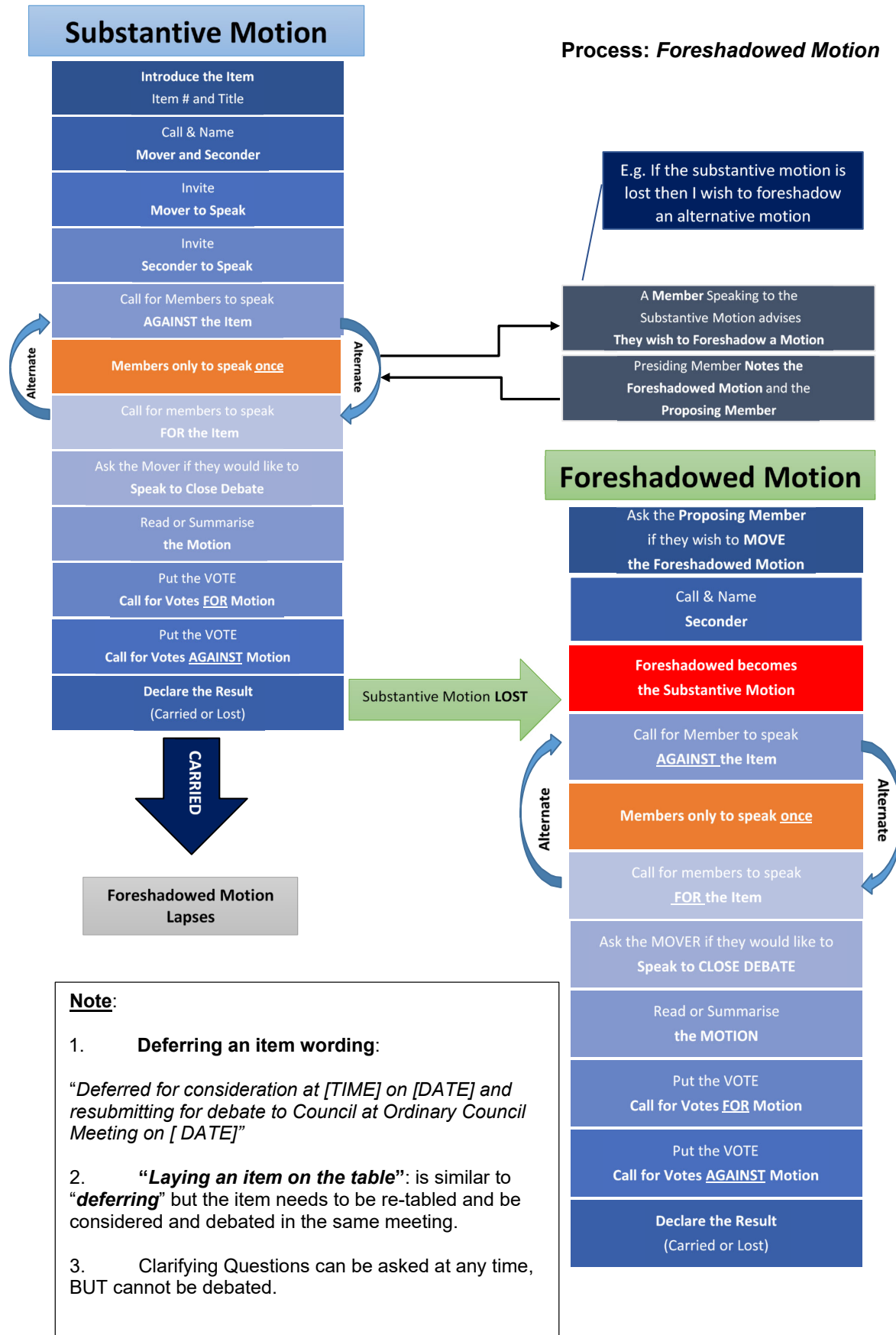
The Shire of Kojonup has a set of six guiding principles it uses when making decisions. These principles are checked and enhanced every two years in line with the Strategic Community Plan review schedule.



Process of Substantive Motion, Amendment to Motion and Foreshadowed Motion



Minor clarification of wording of motions: A minor amendment of the motion can be done at any time through the Presiding Member with the approval of the Mover and the Secnder.



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SHIRE OF KOJONUP ORDINARY COUNCIL MEETING AGENDA

1. DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Shire President shall declare the meeting open at 3:00pm and draw the meeting's attention to the disclaimer below:

Disclaimer

No person should rely on or act on the basis of any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

The Shire of Kojonup expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the meeting. No responsibility whatsoever is implied or accepted by the Shire of Kojonup for any act, omission or statement or intimation occurring during Council or committee meetings.

Where an application for an approval, a license or the like is discussed or determined during the meeting, the Shire cautions that neither the applicant, nor any other person or body, should rely upon that discussion or determination until written notice of either an approval and the conditions which relate to it, or the refusal of the application has been issued by the Shire.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

The Shire of Kojonup advises that anyone who has any application lodged with the Shire of Kojonup shall obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Kojonup in respect of the application.

These minutes are not a verbatim record but include the contents pursuant to Regulation 11 of Local Government (Administration) Regulations 1996. The meeting is audio recorded.

Acknowledgement of Country

The Shire of Kojonup acknowledges the first nations people of Australia as the Traditional custodians of this land and in particular the Keneang people of the Noongar nation upon whose land we meet.

We pay our respect to their Elders past, present and emerging.

Prayer

Almighty God, we pray for wisdom for our reigning monarch King Charles.

We ask for guidance in our decision making and pray for the welfare of all the people of Kojonup.

Grant us grace to listen and work together as a Council to nurture the bonds of one community.

Amen

2. ANNOUNCEMENTS FROM THE PRESIDING MEMBER**3. RECORD OF ATTENDANCE AND APOLOGIES****3.1 ATTENDANCE****COUNCILLORS**

Cr Roger Bilney	Shire President
Cr Michael Mathwin	Deputy President
Cr Ned Radford	Councillor
Cr Cindy Wieringa	Councillor
Cr Kerryn Mickle	Councillor
Cr Craig Mitchell	Councillor

SHIRE OFFICERS

Grant Thompson	Chief Executive Officer
Jill Johnson	Deputy Chief Executive Officer

3.2 APOLOGIES

--

3.3 PUBLIC GUESTS

Denise Berryman	Muradup
Len North	Muradup

The President welcomed the Public Guests to the meeting.

3.4 APPROVED LEAVE OF ABSENCE

Cr. Cherilyne Michael	Councillor

4. DECLARATION OF INTEREST

CEO:	Grant Thompson
Items: 14.1.1, 14.1.2, 14.1.3	Impartiality declaration of Interest

5. PUBLIC QUESTION TIME**5.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

5.2 PUBLIC QUESTION TIME

Len North:	
One Question: Who appoints the auditor and who pays the auditor.	CEO answered the question, Office of the Auditor General selects and appoints the auditor and sets the pay amount. The Shire pays the auditor directly.

6. CONFIRMATION OF MINUTES**6.1 MINUTES OF ORDINARY COUNCIL MEETING [DATE]**

Unconfirmed Minutes of an Ordinary Council Meeting held 24 March 2026 are at
[Attachment 6.1.1 - 04-Minutes-Ordinary-Council-Meeting-26-May-2026-Unconfirmed](#)

OFFICER RECOMMENDATION

That the Minutes of an Ordinary Council Meeting held 26 May 2026 be confirmed as a true record.

MOTION	48/26
MOVED:	Cr Radford
SECONDED:	Cr Wieringa
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

7. PRESENTATIONS

7.1 PETITIONS

Nil

7.2 PRESENTATIONS

Nil

7.3 DEPUTATIONS

Nil

7.4 DELEGATES' REPORT

Nil

8. METHOD OF DEALING WITH AGENDA BUSINESS

Nil

9. REPORTS

9.1 KEY PILLAR '*LIFESTYLE*' REPORTS

Nil

9.2 KEY PILLAR '*ECONOMICS*' REPORTS

Nil

9.3 KEY PILLAR '*VISITATION*' REPORTS

Nil

9.4 KEY PILLAR 'PERFORMANCE' REPORTS

9.4.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY (MAY 2026)

REPORTING OFFICER:	Jill Johnson – Deputy Chief Executive Officer
DATE:	Friday 19 June 2026
ATTACHMENT(S):	9.4.1.1 – Monthly Financial Statements 1 May 2026 to 31 May 2026

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is to note the Monthly Financial Statement for the month ending 31 May 2026.

BACKGROUND

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires a local government to prepare a Statement of Financial Activity each month, and to present it to an ordinary meeting of the Council within two (2) months after the end of the reporting period. The Statement of Financial Activity is the primary monthly financial reporting instrument and provides Council with an overview of the Shire's financial performance against the adopted budget for the year to date.

COMMENT

The attached Statement of Financial Activity for the period ending 31 May 2026 represents eleven (11) months of the 2025/2026 financial year, or 91% of the year elapsed.

The statements are presented in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996 and Council Policy 2.1.6. The overall financial position of the Shire remains sound.

The following items are worthy of noting:

Closing surplus position of \$2,257,895. This represents the net position after accounting for all operating revenues and expenditures to date and is broadly consistent with the expected year-to-date budget position at this stage of the financial year.

Capital expenditure has achieved 102.5% of budgeted projects at the eleventh-month

mark, indicating solid delivery of the capital works program. Remaining projects are expected to be progressed or completed prior to 30 June 2026, with any incomplete works to be considered for carryover as part of the 2026/2027 budget process.

Cash holdings total \$3.510m, of which \$1.142m is held in cash-backed reserve accounts and \$2.368m in unrestricted cash. The Shire's liquidity position remains strong and is sufficient to meet operational obligations and committed capital expenditure for the remainder of the financial year.

Rates debtors outstanding equate to 8% of total rates raised for 2025/2026. This is within an acceptable range for this point in the financial year and is being actively managed. Follow-up action on overdue accounts is ongoing in accordance with the Shire's debt recovery procedures.

Major budget variations comparing year-to-date (amended) budget to year-to-date actuals are detailed on Page 11 of the statements, in accordance with Council Policy 2.1.6. Council's attention is drawn to any significant variances noted therein; these are explained in the statements and do not represent a cause for concern unless otherwise indicated.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 34(1) of the Local Government (Financial Management) Regulations 1996 requires a local government to prepare a "Statement of Financial Activity" each month, reporting on the sources and applications of funds for the year to date.

Regulation 34(4) requires the Statement to be presented to an ordinary meeting of the Council within two (2) months after the end of the month to which it relates. This report satisfies that requirement for the month ending 31 May 2026, with the meeting occurring on 23 June 2026.

POLICY IMPLICATIONS

Council Policy 2.1.6 defines the content of the financial reports.

FINANCIAL IMPLICATIONS

This item reports on the current financial position of the Shire of Kojonup. The recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
RISK RATING:	ADEQUATE		
IMPLICATIONS			
Financial reporting is required to create transparency.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council notes the monthly financial statements for the period ending 31 May 2026, as attached.

MOTION	49/26
MOVED:	Cr Mathwin
SECONDED:	Cr Mickle
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

9.4.2 MONTHLY PAYMENTS LISTING – MAY 2026

REPORTING OFFICER:	Rachael Egerton-Warburton – Finance Officer (Creditors)
DATE:	Tuesday, 16 June 2026
ATTACHMENT(S):	9.4.2.1 – Monthly Payment Listing May 2026

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

To receive the list of payments covering the month of May 2026.

BACKGROUND

Nil

COMMENT

The attached list of payments is submitted for receipt by the Council.

Any comments or queries regarding the list of payments are to be directed to the Chief Executive Officer prior to the meeting.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 12(1)(a) of the Local Government (Financial Management) Regulations 1996 provides that payment may only be made from the municipal fund or trust fund if the Local Government has delegated the function to the Chief Executive Officer.

The Chief Executive Officer has delegated authority to authorise payments. Relevant staff have also been issued with delegated authority to issue orders for the supply of goods and services subject to budget limitations.

Regulation 13 of the Local Government (Financial Management) Regulations 1996 provides that if the function of authorising payments is delegated to the Chief Executive Officer then a list of payments is to be presented to the Council at the next ordinary meeting and recorded in the minutes.

POLICY IMPLICATIONS

Council's *Policy 2.1.2* provides authorisations and restrictions relative to purchasing commitments.

FINANCIAL IMPLICATIONS

All payments are made in line with Council Policy.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
Financial	Lack of transparency or appropriate control over creditor payments made under delegated authority.	Monthly Payment Listing presented to Council in accordance with Regulation 13 of the Local Government (Financial Management) Regulations 1996.	Monthly reporting of payments to Council under delegated authority.
RISK RATING:	LOW		
IMPLICATIONS			
A control measure to ensure transparency of financial systems and controls regarding creditor payments.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council;

In accordance with Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments as attached, made under delegated authority for the period 1 May 2026 to 31 May 2026, as follows:

Payment Type	Reference	Amount
Municipal Cheques	14417	\$41,461.97
EFTs	38058–38218	\$358,315.30
Direct Debits		\$1,056,659.88
Total		\$1,456,437.15

be received.

MOTION	50/26
MOVED:	Cr Radford
SECONDED:	Cr Wieringa
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

9.4.3 PERMANENT INCREASE TO DEPUTY CHIEF EXECUTIVE OFFICER CREDIT CARD LIMIT - \$10,000

REPORTING OFFICER:	Grant Thompson – Chief Executive Officer
DATE:	17 June 2026
ATTACHMENT(S):	9.4.3.1 - Council Policy Manual 9.4.3.2 - Shire of Kojonup Credit Card Register 2025/2026 9.4.3.3 - Temporary Authorised Credit Card Limit Increase Letter (1 April 2026)

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoKO Monitoring and Reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for Council to consider permanently increasing the credit card limit of the Deputy Chief Executive Officer (DCEO) from \$3,000 to \$10,000, and to amend *Council Policy 2.1.8 - Corporate Credit Cards* to reflect the new authorised limit.

BACKGROUND

The Shire of Kojonup currently issues two (2) corporate credit cards as recorded in the Shire of Kojonup Credit Card Register 2025/2026 ([Attachment 9.4.3.2 - Shire of Kojonup Credit Card Register 2025/2026](#)) :

- CC-001 - Chief Executive Officer (Grant Thompson) - authorised limit \$10,000; and
- CC-002 - Deputy Chief Executive Officer (Jill Johnson) - authorised limit \$3,000, with the condition that any individual purchase exceeding \$3,000 requires CEO approval.

Over the past 12 months the DCEO's \$3,000 limit has, on three separate occasions, been temporarily increased to \$10,000 by the CEO under delegated authority to meet legitimate operational expenditure requirements (June 2025, December 2025 - March 2026, and April - May 2026). Each temporary increase has expired at the end of the authorised period.

In correspondence to the DCEO dated 17 December 2025 authorising the second temporary increase, the CEO foreshadowed an intention to bring the matter to Council for permanent approval, noting that the Shire has reduced the number of active corporate credit cards in the organisation down to two and that the operational case for ongoing access to a higher limit is established.

Council Policy 2.1.8 - Corporate Credit Cards currently provides that 'each credit card provided

shall have a maximum limit of \$3,000 except for the Chief Executive Officer whose maximum limit shall be \$10,000'.

A permanent increase to the DCEO limit therefore requires both a Council resolution and an amendment to *Policy 2.1.8*.

COMMENT

Operational case for a permanent \$10,000 limit

The repeated need for temporary increases to \$10,000 across 2025 and 2026 demonstrates a recurring, legitimate operational requirement that exceeds the current \$3,000 limit.

The DCEO is responsible for Finance, Corporate Services and Community functions and routinely transacts business that cannot practically be processed on a \$3,000 limit, including:

- annual software subscriptions and licence renewals (finance, payroll, records and corporate systems);
- online purchases and orders where no supplier account is held or where the supplier does not accept purchase orders;
- conference, training and accommodation bookings for staff and Elected Members;
- professional and statutory membership renewals;
- fuel, vehicle servicing and after-hours operational purchases; and
- emergency or unbudgeted expenditure where deferral is not appropriate.

Guided by Council the Shire has actively reduced the number of corporate credit cards on issue to two Shire Officers (CEO and DCEO). This concentrates expenditure across fewer cards, which means transactions previously spread across multiple cardholders now fall to either the CEO or DCEO.

A \$3,000 limit on the DCEO card is no longer commensurate with the volume and value of operational expenditure that legitimately needs to flow through that card.

Role of the Deputy CEO and continuity of operations

The DCEO is a Senior Employee under *section 5.37* of the *Local Government Act 1995* and can be appointed Acting CEO during the CEO's absence under *Council Policy 3.16*.

The DCEO already holds significant sub-delegated financial authority - including FIN 001 (Payments from Municipal & Trust Fund), FIN 002 (Investment of Surplus Funds), FIN 003 (Write Off Money Owed to Shire) and FIN 005 (Borrowings) - all of which permit the DCEO to commit Shire funds at materially higher thresholds than \$3,000.

Aligning the DCEO credit card limit with the CEO limit also ensures business continuity. When the CEO is absent and payments are required by the DCEO, a \$3,000 card limit is a practical constraint that has, in recent periods, required a separate temporary increase to be authorised each time. A permanent \$10,000 limit removes this administrative overhead and supports the agile decision-making expected of the position.

Controls and accountability

The proposed increase does not weaken the existing control framework around corporate credit card use. All the controls in *Council Policy 2.1.8* and *r.11(1)(a) of the Local Government (Financial Management) Regulations 1996* continue to apply, including:

- use restricted to purchasing goods and services authorised in the current Annual Budget;

- tax invoices and receipts to be retained for every transaction and provided to the CEO with general ledger / job number allocations;
- monthly statement certification by the cardholder, with reconciliation approved by the CEO and presented to Council;
- no cash withdrawals; no personal use; no rewards schemes.

The combination of an increased card limit and a retained CEO oversight delivers operational flexibility for routine and after-hours expenditure. This is considered a more efficient control than the current cycle of recurring temporary limit increases.

CONSULTATION

Deputy Chief Executive Officer

STATUTORY REQUIREMENTS

Section 6.5(a) of the Local Government Act 1995 requires the CEO to ensure proper accounts and records of the transactions and affairs of the local government are kept in accordance with the Regulations.

Regulation 11(1)(a) of the Local Government (Financial Management) Regulations 1996 requires the local government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security for, and properly authorised use of, credit cards and similar devices by which goods, services, money or other benefits may be obtained.

POLICY IMPLICATIONS

Council Policy 2.1.8 - Corporate Credit Cards is the governing Shire instrument for corporate credit card use and limits. Approval of a permanent \$10,000 limit for the DCEO requires an amendment to *Policy 2.1.8*.

The following amendment to *Policy 2.1.8* is recommended:

1. **Amend the credit card limit clause** - to read: 'Each credit card provided shall have a maximum limit of \$3,000 except for the Chief Executive Officer and the Deputy Chief Executive Officer whose maximum limit shall be \$10,000.'
2. **No change to other Policy 2.1.8 settings** - all other controls in *Policy 2.1.8* (cardholder agreement, register of cardholders, prohibition on cash withdrawals and personal use, receipt and reconciliation requirements, ABN obligations, etc.) are retained unchanged.

Subject to Council resolution, the Chief Executive Officer will update *Policy 2.1.8* accordingly and table the amended Policy at the next scheduled Policy review for formal adoption.

No other Council policies are affected by this report.

FINANCIAL IMPLICATIONS

There is no direct financial impact on the Shire's adopted Annual Budget from the proposed increase. A credit card limit represents the maximum exposure available on the card; it is not, of itself, expenditure.

All transactions on the DCEO card continue to be drawn from budgeted operational expenditure that has been approved by Council, and continue to be paid monthly by direct

debit from the Municipal Fund on the statement due date and reported to Council on a monthly basis.

The increased limit will, however, deliver indirect financial and administrative benefits, including the removal of the recurring administrative effort associated with issuing temporary limit increase letters reducing transactional cost, updating the bank, and reverting the limit; and a reduction in the risk of declined or split transactions for legitimate operational purchases.

The Total Active Cards (2) and the aggregate authorised credit limit profile of the Shire moves from \$13,000 to \$20,000.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) <i>Financial Sustainability</i>	Increased financial exposure on the DCEO card in the event of misuse, fraud, or compromise of card details. Mitigated by the retained <i>Policy 2.1.8</i> controls, the retention of the 'CEO approval over \$3,000' transaction condition, monthly statement certification, and the existing fraud monitoring provided by the issuing bank.	<i>Policy 2.1.8</i> controls; transaction limit; reconciliation	maintain monthly statement certification and audit review
3) <i>Compliance & Governance</i>	Repeated reliance on temporary credit card limit increases (three occasions in 12 months) creates governance and audit risk, including inconsistency with the current \$3,000 limit set by Council <i>Policy 2.1.8</i> and potential audit findings on the inadequacy of the controls framework.	Council resolution to permanently set the DCEO limit at \$10,000; corresponding amendment to <i>Policy 2.1.8</i>	Approve permanent increase and update <i>Policy 2.1.8</i>
Risk rating – ADEQUATE			
IMPLICATIONS			
A permanent \$10,000 DCEO credit card limit, supported by retained <i>Policy 2.1.8</i> controls is considered a low-risk option available to Council. It removes the recurring control weakness associated with temporary limit increases, formalises the operational reality of expenditure flowing across only two cards, and aligns the DCEO card with the DCEO's broader delegated financial authority. The risk rating is assessed as ADEQUATE on implementation of the recommended controls.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. Notes and approves the operational requirement for the Deputy Chief Executive Officer (DCEO) to transact at a higher credit card limit than the existing \$3,000 ceiling and the three temporary increases to \$10,000 authorised under delegation in the 12 months preceding this report.
2. Approves a permanent increase to the credit card limit of the Deputy Chief Executive Officer (DCEO) from \$3,000 to \$10,000, with effect from the date of this resolution.
3. Directs the Chief Executive Officer to update *Council Policy 2.1.8 - Corporate Credit Cards* to reflect the new authorised maximum limit for the Deputy Chief Executive Officer's credit card and to present the amended Policy to Council at the next scheduled Policy review for formal adoption.
4. Directs the Chief Executive Officer to arrange for the National Australia Bank to permanently update the credit limit on card CC-002 and to update the Shire of Kojonup Credit Card Register accordingly.
5. Directs the Chief Executive Officer to arrange for the Deputy Chief Executive Officer to re-execute the Shire of Kojonup Credit Card Agreement to acknowledge the revised \$10,000 authorised limit and the cardholder's ongoing responsibilities under *Council Policy 2.1.8 - Corporate Credit Cards*, with the executed agreement to be retained on the Deputy Chief Executive Officer's personnel file and noted in the Shire of Kojonup Credit Card Register 2025 2026.
6. Notes that all other controls in *Council Policy 2.1.8 - Corporate Credit Cards* remain unchanged and continue to apply to the Deputy Chief Executive Officer's credit card.

MOTION	51/26
MOVED:	Cr Mitchell
SECONDED:	Cr Mickle
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle Cr Mitchell
AGAINST:	

9.4.4 ELECTED MEMBER AND INDEPENDENT COMMITTEE MEMBER FEES AND ALLOWANCES 2026/2027 FINANCIAL YEAR

REPORTING OFFICER:	Grant Thompson – Chief Executive Officer
DATE:	15 June 2026
ATTACHMENT(S):	9.4.3.1 - Council Policy Manual 9.4.4.2 – Local Government CEO and Elected Council Members Determination April 2026 – Salaries & Allowances Tribunal

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoKO Monitoring and Reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for Council to consider approving and setting the Elected Member (Councillor) and Independent Committee Member Fees and Allowances for the 2026/2027 budget, following the release of the Salaries and Allowances Tribunal (SAT) Determination dated 2 April 2026 ([Attachment 9.4.4.2 – Local Government CEO and Elected Council Members Determination April 2026 – Salaries & Allowances Tribunal](#)) which takes effect on 1 July 2026.

BACKGROUND

Council has previously agreed to the option of paying an annual attendance fee in lieu of council meeting, committee meeting and prescribed meeting attendance fees which is permissible under the *Local Government Act 1995* and the 2026 SAT Determination dated 2 April 2026 (effective 1 July 2026).

The Council also approved attendance fees and travel allowance for Independent Committee Members of the Audit, Risk and Improvement Committee at a prior Ordinary Council Meeting.

The 2026 SAT Determination (Tribunal Determination 2026 – 032), ([Attachment 9.4.4.2 – Local Government CEO and Elected Council Members Determination April 2026 – Salaries & Allowances Tribunal](#)), introduced the following key changes relevant to the Shire of Kojonup (a Band 3 local government):

- a 3.5% general economic increase to CEO remuneration bands, Elected Member meeting attendance fees, annual fees in lieu, and the Mayor/President/Chair annual allowance ranges;

- retention of the 25% rate for the Deputy President annual allowance (calculated against the new President allowance range);
- amendment to the ICT annual allowance to provide that where ICT equipment is supplied to an Elected Member by the local government, the allowance is to be reduced by the cost of that equipment;
- expansion of the Regional/Isolation Allowance eligibility to include 17 additional Wheatbelt and Great Southern local governments (assessed against ARIA++ > 5 and SEIFA < 1000 thresholds) – the Shire of Kojonup is **not** currently listed in Table 3 of the Determination and is therefore not eligible for this allowance; and
- no change to housing or motor vehicle allowances.

Furthermore, *Council Policy 3.7 – 'Councillors Fees & Reimbursements'*, (9.4.3.1 - Council Policy Manual), states as follows:

'Elected member fees and allowances are set annually by the Salaries and Allowances Tribunal and are to be set at 75%, determined by the allocated band, of the maximum level permitted under the Local Government Act 1995 and Salaries and Allowances Act 1975.'

The Information and Communication Technology allowance be set at \$3,000 or 75% of the maximum level permitted, whichever is the greater.'

COMMENT

The Salaries and Allowances Tribunal classifies Western Australian local governments into four (4) bands, with Band 1 being the largest local governments and Band 4 being the smallest. The Shire of Kojonup is a Band 3 local government.

The annual meeting attendance fee range within the bands, as defined in the *Determination of the Salaries and Allowances Tribunal on Local Government Chief Executive Officers and Elected Members* made on 2 April 2026 (Tribunal Determination 2026 – 032), which incorporates a 3.5% general economic increase as follows:

The ranges of fees in **Table 1** apply where a local government or regional local government decides by an absolute majority that, instead of paying council members an attendance fee referred to in section 5.98 of the LG Act, it will pay an annual fee to all council members who attend council, committee or prescribed meetings. The Kojonup Council has previously decided this is the preferred ongoing method.

Table 1: Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments

Elected council member			Mayor or President	
Band	Minimum	Maximum	Minimum	Maximum
1	\$28,525	\$36,722	\$28,525	\$55,078
2	\$17,238	\$26,931	\$17,238	\$36,112
3	\$8,917	\$18,977	\$8,917	\$29,379
4	\$4,161	\$11,023	\$4,161	\$22,646

Allowances

The annual allowance for a Deputy Shire President is set within the determination and section 5.98A(1) of the *Local Government Act 1995* as 25% of that the Shire President is entitled to. The 2026 SAT Determination retains the 25% rate.

The annual allowance for Information and Communication Technology (ICT) expenses is set within the determination and section 5.99A(b) of the *Local Government Act 1995*, with the SAT setting a minimum of \$500 and maximum of \$3,500.

As part of the 2026 SAT Determination, the Tribunal has affirmed wording of this allowance to embed good practice and avoid misuse: where ICT equipment is supplied to an Elected Member by the local government, the annual allowance payable to that member is to be reduced by the cost of the supplied ICT equipment. This is currently the process the Shire of Kojonup deploys.

The current Shire allowance is set at \$3,000, which falls within the SAT range and is consistent with *Council Policy 3.7*. It is therefore recommended that the allowance remain at \$3,000 for 2026/2027, with the provision that when ICT equipment is supplied to an Elected Member, the cost of that equipment will be deducted from the member's \$3,000 ICT allowance.

Transport allowance will remain as is and as per the SAT determination and Council policy.

Process of setting annual sitting fees

The *Local Government Act 1995* legislates the manner and types of payments able to be made to Elected Members.

Section 5.98 '*Fees etc. for council members*', part (6) states as follows:

'A local government cannot —

(a) make any payment to; or

(b) reimburse an expense of,

a person who is a council member or a mayor or president in that person's capacity as council member, mayor or president unless the payment or reimbursement is in accordance with this Division.'

Section 5.99 '*Annual fee for council members in lieu of fees for attending meetings*' states as follows:

'A local government may decide, instead of paying council members a fee referred to in section 5.98(1) for attendance at a meeting, to pay all council members who attend council or committee meetings the annual fee set by the local government within the range for annual fees determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B.*

** Absolute majority required.'*

Note: *Regulation 30(3C) of the Local Government (Administration) Regulations 1996* provides that a council member cannot be paid a per-meeting attendance fee for attending a meeting of a type prescribed in regulation 30(3A) if (a) the person who organises the meeting pays the council member a fee for attending, (b) the council member is paid an annual fee in accordance with section 5.99 of the LG Act, or (c) the council member is deputising for a member of a regional local government council who

is paid an annual fee under *section 5.99*.

Once Council resolves under *section 5.99* to pay an annual fee in lieu, no additional sitting fee for council, committee or prescribed meetings may be paid to those members.

As such, the Council is required to set the annual fee for meeting attendance, which is currently undertaken via *Policy 3.7 (Attachment 9.4.3.1 - Council Policy Manual)*.

The following recommendations are made on the Annual Fees and Allowances for Elected Members at the Shire of Kojonup.

Table 2: Recommended Annual sitting fee Councillors and President of a local government as per the SAT Determination and Shire Policy 3.7

For a Councillor	Elected council member		Recommended as per Shire Policy 3.7 (75%)
LG Band	Minimum	Maximum	Councillor Sitting Fee
3	\$8,917	\$18,977	\$14,233
For President	President		Recommended as per Shire Policy 3.7 (75%)
LG Band	Minimum	Maximum	President Sitting Fee
3	\$8,917	\$29,379	\$22,034

Table 3: Recommended Annual allowance for a President and Deputy President of a local government as per the SAT Determination and Shire Policy 3.7.

For a President			Recommended as per Shire Policy 3.7 (75%)
LG Band	Minimum	Maximum	President Allowance
3	\$1,193	\$42,837	\$32,128
For a Deputy President (25% of Entitlement)			Recommended as per Shire Policy 3.7 (75%)
LG Band	Minimum	Maximum	Deputy President Allowance
3	\$298	\$10,709	\$8,032

Independent Audit, Risk and Improvement Committee (ARIC) Members – Meeting Attendance Fees and Travel Reimbursements

The provisions in this section relate solely to Independent ARIC Members, who are dealt with separately under Table 7 of the Determination.

Pursuant to *Section 5.100(2)(b) of the Local Government Act 1995*, a local government may pay an Independent Audit, Risk and Improvement Committee (ARIC) Member (whether Presiding Member, Deputy Presiding Member, Deputy Member or Member) a per-meeting attendance fee set within the range determined by the Salaries and Allowances Tribunal. Under *Sections 5.100(4), (5) and (6) of the Local Government Act 1995*, an Independent ARIC Member may also be reimbursed for actual travel and associated costs incurred in attending ARIC meetings, to the satisfaction of the local government.

The 2026 SAT Determination (Tribunal Determination 2026 – 032) sets the following per-meeting fee range for Independent ARIC Members of a Band 1 – 4 local government (Table 7 of the Determination), which applies to the Shire of Kojonup as a Band 3 local government.

<i>Table 5: SAT 2026 – Independent ARIC Member per-meeting attendance fees (Bands 1 – 4)</i>		
Bands	Minimum	Maximum
1 – 4 (incl. Band 3)	\$110	\$1,215

The Tribunal has applied a 3.5% increase to the **minimum** of the Independent ARIC Member meeting fee range, lifting it from \$106 to **\$110 per meeting**. The maximum of \$1,215 per meeting remains unchanged, on the basis that the ARIC fee range was only recently considered and determined effective from 1 January 2026.

The range is provided to enable local governments to appropriately compensate Independent ARIC Members depending on the skills and expertise required to undertake the role, and the local government must resolve that the fee represents value for money.

Having regard to the small number of ARIC meetings held each year (typically four scheduled meetings), the volunteer-style nature of these appointments at the Shire, and the desire to maintain a transparent and consistent approach, it is recommended that the per-meeting attendance fee for Independent ARIC Members be set at the **minimum amount allowable** under the 2026 SAT Determination, being **\$110 per meeting**.

In addition, and consistent with *Sections 5.100(4), (5) and (6) of the Local Government Act 1995 and Section 6.5(3) and (4) of the 2026 SAT Determination*, it is recommended that Council approve the reimbursement of **actual travel and associated costs** incurred by Independent ARIC Members in attending ARIC meetings as per Shire Policy, demonstrated to the satisfaction of the Shire.

CONSULTATION

Deputy CEO
Council – Briefing Session 16 June 2026

STATUTORY REQUIREMENTS

Section 5.98 to 5.102 of the Local Government Act 1995 legislates payments and gifts local governments can make to its members.

The Determination of the Salaries and Allowances Tribunal on Local Government Chief Executive Officers and Elected Members made on 2 April 2026 (Tribunal Determination 2026 – 032) is made under sections 7A and 7B of the Salaries and Allowances Act 1975, attachment 9.4.1.2 – Local Government CEO and Elected Council Members Determination 2026.

POLICY IMPLICATIONS

Council Policy 3.7 – 'Councillors Fees & Reimbursements' remains the governing Shire instrument for setting Elected Member fees, allowances and reimbursements within the

range prescribed annually by the Salaries and Allowances Tribunal.

The release of the 2026 SAT Determination requires a targeted amendment to *Policy 3.7* to remain compliant and aligned with contemporary good governance practice.

The following changes to *Policy 3.7* are required:

3. **Insertion of a new ICT deduction clause** – to give effect to the 2026 SAT amendment, *Policy 3.7* must expressly provide that where ICT equipment is supplied to an Elected Member by the Shire, the annual ICT allowance payable to that Member is to be reduced by the actual cost (GST inclusive) of the supplied equipment.
4. **Definitions and administrative supports** – clear definitions of '*ICT equipment*' and '*cost of the supplied equipment*'; a carry-forward mechanism where the equipment cost exceeds the annual allowance in the year of issue; ownership and return obligations on cessation of office; and a requirement for the CEO to maintain a register of ICT equipment supplied to Elected Members (date of issue, cost and deduction applied) to support transparent reporting and audit assurance.
5. **No change to other *Policy 3.7* settings** – the existing 75% (of the SAT maximum) approach, the \$3,000 minimum ICT allowance floor under Shire *Policy 3.7* (which sits within the SAT range of \$500 – \$3,500), and the biennial review cycle are retained unchanged.

Subject to Council resolution, the Chief Executive Officer will update *Policy 3.7* accordingly and table the amended Policy changes at the next scheduled Policy review for formal adoption. No other Council policies are affected by this report.

FINANCIAL IMPLICATIONS

The Shire of Kojonup Council comprises seven (7) elected members – the Shire President, the Deputy Shire President and five (5) sitting Councillors. The recommended fees and allowances for the 2026/2027 financial year, calculated in accordance with Council *Policy 3.7* (75% of the SAT Band 3 maximum) and incorporating the SAT 3.5% general economic increase, produces the following estimated increased cost to Council this budget:

Fee / Allowance	Per Member (\$)	No.	2026/27 Total (\$)	2025/26 Total (\$)	Variance (\$)
President sitting fee (annual in lieu)	22,034	1	22,034	21,289	745
Councillor sitting fee (annual in lieu) – incl. Deputy President	14,233	6	85,398	82,512	2,886
President Annual Allowance	32,128	1	32,128	31,041	1,087
Deputy President Annual Allowance	8,032	1	8,032	7,760	272
ICT Allowance	3,000	7	21,000	21,000	0
Independent ARIC Member meeting fee (excl. super)	440	2	880	848	32
Independent ARIC Member travel reimbursement	375 (est.)	2	750	750	0

(estimated, no super)					
TOTAL ESTIMATED COST	–	–	170,222	165,200	5,022

The total estimated cost to Council for Elected Member fees and allowances and Independent ARIC Member fees and travel reimbursements in 2026/2027 is **\$170,222**, representing an increase of approximately **\$5,022 (3.03%)** on the equivalent 2025/26 cost of **\$165,200**.

The Independent ARIC Member sitting fee component (\$880 p.a., based on 2 Independent Members × 4 scheduled ARIC meetings × \$110 per meeting) is exclusive of superannuation; the travel reimbursement of \$750 p.a. is an indicative estimate based on actual costs claimable under the *Local Government Officers' (Western Australia) Award 2021* (s.30.6) and will be reimbursed on a use-basis only.

The ICT allowance remains unchanged at \$3,000 per Elected Member. This additional cost will be accommodated within the Governance / Members of Council operating budget for the 2026/2027 financial year.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
<i>16) Financial Sustainability</i>	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc. These include processes and controls that are end to end in external and internal to the organisation.	Budget Controls	Cash Flow Budget and reporting to be implemented
<i>3) Compliance & Governance</i>	Failure to implement the 2026 SAT Determination ICT deduction rule by the commencement date of 1 July 2026 may result in non-compliance with the Determination (Tribunal Determination 2026 – 032), overpayment of ICT allowances to Elected Members who also receive Shire-supplied ICT equipment, and adverse findings from the Office of the Auditor General or the Department of Local	Policy 3.7 update; CEO-maintained ICT Register; payroll system control	Policy 3.7 addendum to be adopted and Register established prior to 1 July 2026

	Government, Industry Regulation and Safety.		
Risk rating – ADEQUATE			
IMPLICATIONS			
Council sets the policies for setting fees and allowances as per the SAT determinations. The 2026 SAT Determination (Tribunal Determination 2026 – 032) commences on 1 July 2026, and introduces a new requirement that the ICT annual allowance be reduced by the cost of any ICT equipment supplied by the Shire to an Elected Member. To manage the associated compliance and audit risk, Council <i>Policy 3.7</i> should be updated to reflect this requirement, and supporting controls implemented prior to the commencement date of 1 July 2026. The proposed Officer Recommendation directs the CEO to action these changes for Council consideration.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. Notes the Salaries and Allowances Tribunal Determination (SATD) dated 2 April 2026 (effective 1 July 2026) related to the setting of Elected Member Fees and Allowances (**Attachment 9.4.4.2 – Local Government CEO and Elected Council Members Determination April 2026 – Salaries & Allowances Tribunal**).
2. Approves the President Allowance to be set at \$32,128 to be compliant with the Shire *Policy 3.7*;
3. Approves the Deputy President Allowance to be set at \$8,032 to be compliant with the Shire *Policy 3.7*;
4. Approves the President annual sitting fee in lieu of fees for attending meetings to be compliant with the Shire *Policy 3.7* at \$22,034;
5. Approves the Elected Member annual sitting fee in lieu of fees for attending meetings to be compliant with the Shire *Policy 3.7* at \$14,233;
6. Confirms the Information and Communication Technology (ICT) annual allowance remains set at \$3,000 (within the SAT range of \$500 minimum and \$3,500 maximum) consistent with Shire *Policy 3.7*, and notes that, in accordance with the 2026 SAT Determination, where ICT equipment is supplied to an Elected Member by the Shire the cost of that equipment will be deducted from the member's ICT allowance;

7. Approves, in accordance with Section 5.100(2)(b) of the *Local Government Act 1995* and Table 7 of the 2026 SAT Determination (Tribunal Determination 2026 – 032), that the per-meeting attendance fee payable to Independent Audit, Risk and Improvement Committee (ARIC) Members be set at the minimum amount allowable, being \$110 per meeting (exclusive of superannuation);
8. Approves, in accordance with *Sections 5.100(4), (5) and (6) of the Local Government Act 1995 and Section 6.5(3) and (4) of the 2026 SAT Determination*, the reimbursement of actual travel and associated costs incurred by Independent ARIC Members in attending ARIC meetings, demonstrated to the satisfaction of the Shire; and
9. Directs the Chief Executive Officer to update Council *Policy 3.7 – 'Councillors Fees & Reimbursements'* to incorporate the required policy wording changes, effective immediately, and present the amended Policy to Council at the next scheduled Policy review.

MOTION	52/26
MOVED:	Cr Wieringa
SECONDED:	Cr Mickle
VOTE:	5/1
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle
AGAINST:	Cr Mitchell

9.4.5 RETABLED - APPOINTMENT OF BUSH FIRE CONTROL OFFICERS

REPORTING OFFICER:	Estelle Lottering
DATE:	Tuesday, 19 May 2026
ATTACHMENT(S):	9.4.5.1 – Unconfirmed Bushfire Advisory Committee (BFAC) Minutes – 5 May 2026 9.4.5.2 – Unconfirmed Kojonup Bush Fire Association Annual General Meeting Minutes – 22 April 2026

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for Council to consider the recommendations of the Kojonup Bushfire Advisory Committee for the appointment of Bush Fire Control Officers and related authorised positions for the 2026/2027 bush fire season.

BACKGROUND

The Kojonup Bush Fire Association held its Annual General Meeting on 22 April 2026 and considered nominations for brigade and Shire-level bush fire control positions. The recommendations arising from that meeting were subsequently considered and endorsed by the Bushfire Advisory Committee at its meeting held on 5 May 2026. Council is now requested to make the relevant appointments for the 2026/2027 bush fire season.

COMMENT

The annual appointment of Bush Fire Control Officers supports the Shire's capacity to coordinate local bush fire preparedness, response and statutory functions. The Bushfire Advisory Committee has recommended that Tony Fisher be appointed as Chief Bush Fire Control Officer and Fire Weather Officer, Ross Fryer-Smith be appointed as Deputy Chief Bush Fire Control Officer and Deputy Fire Weather Officer, and Paul Norrish and Ben Blewett be appointed as Senior Bush Fire Control Officers.

It is also recommended that the Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer be appointed as authorised officers to issue permits to burn for the collection of clover seed within the Shire. The Chief Bush Fire Control Officer, Deputy Chief Bush Fire Control Officer and the two Senior Bush Fire Control Officers are further recommended to be authorised to advise the Chief Executive Officer on the imposition of Harvest and Vehicle Movement Bans for the 2026/2027 year.

CONSULTATION

Kojonup Bush Fire Association
Kojonup Bushfire Advisory Committee

STATUTORY REQUIREMENTS

Section 38 of the *Bush Fires Act 1954*
Section 67 of the *Bush Fires Act 1954*

POLICY IMPLICATIONS

Policy 6.1 Fire Management Plan
Policy 2.3.5 Risk Management

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Business Continuity 3 - Compliance	Failure to adequately prepare and respond to events that cause disruption to the local community and/or normal business activities. Failure to correctly communicate laws and regulations as a result of an inadequate compliance framework, including new or proposed regulatory and legislative changes and the failure to maintain updated internal and public domain legal documentation. Ineffective policies and processes.	Community fire and emergency education Maintain regular communications with agencies and support services External audits (compliance) Insert here. If no current Controls pertain to the item then state 'Nil'	Nil Insert here. If no current Actions pertain to the item then state 'Nil'
RISK RATING:	ADEQUATE		
IMPLICATIONS			
Appointment of these positions is required under the <i>Bush Fires Act 1954</i> . Compliance with the Act supports appropriate governance and operational processes that assist in minimising bush fire risk to the community.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Appoints the following persons to the listed positions for the 2026/2027 year:
 - a) Tony Fisher – Chief Bush Fire Control Officer and Fire Weather Officer;
 - b) Ross Fryer-Smith – Deputy Chief Bush Fire Control Officer and Deputy Fire Weather Officer; and
 - c) Paul Norrish and Ben Blewett – Senior Bush Fire Control Officers.
2. Appoints the Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer as authorised officers to issue permits to burn for the collection of clover seed in the Shire.
3. Authorises the Chief Bush Fire Control Officer, Deputy Chief Bush Fire Control Officer and the two Senior Bush Fire Control Officers to recommend to the Chief Executive Officer the imposition of Harvest and Vehicle Movement Bans.
4. Appoints the nominees listed below to their respective Bush Fire Brigades, subject to each person having successfully completed the Fire Control Officer course conducted by the Department of Fire and Emergency Services:

Bevin Bignell –	Captain/FCO, Boilup Brigade
Kim Bellotti –	Captain/FCO, Boscabel Brigade
Murray Magini –	Captain/FCO, Changerup Brigade
Peter Kowald –	Captain/FCO, Cherry Tree Pool Brigade
Steve McGuire –	Captain/FCO, Jingalup Brigade
Matt Bilney –	Captain/FCO, Kojonup Brigade
Lachie Thorn –	Captain/FCO, Lumeah Brigade
Andrew Parker –	Captain/FCO, Mobrup Brigade
Kent Stone –	Captain/FCO, Muradup Brigade
Griff Chomley –	Captain/FCO, Orchid Valley Brigade
Shannon Binns –	Captain/FCO, Qualeup Brigade
Stuart Tohl –	Captain/FCO, Ryan’s Brook Brigade
Bevan Brown –	FCO, Kojonup Town.
5. Expresses its sincere appreciation to the Kojonup Bush Fire Association, Bushfire Advisory Committee members and volunteers for continuing to provide essential bush fire services to the community.

MOTION	53/26
MOVED:	Cr Radford
SECONDED:	Cr Mitchell
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell

AGAINST:	
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9.4.6 CREATION – MURADUP COMMUNITY (FINANCIAL) RESERVE – RESTRICTED FUNDS

REPORTING OFFICER:	Grant Thompson
DATE:	Wednesday 22 October 2025
ATTACHMENT(S):	9.4.6.1 – Muradup Community Advisory Committee - Terms of Reference 2025 9.4.3.1- Council Policy Manual

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be "The Cultural Experience Centre of the Great Southern" STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for Council to consider creating a new Muradup Community Reserve (financial) aligned to the Muradup Community Advisory Committee (MCAC) Terms of Reference (ToR).

BACKGROUND

A Muradup Hall Association (MHA) was previously formed to manage the operations and minor maintenance of the Muradup Agricultural Hall and tennis courts in Muradup Townsite.

The Shire was negotiating a new Memorandum of Understanding (MOU) with the MHA when the covid pandemic hit the State. The Muradup Hall was shut down for a lengthy period of time and all negotiations stopped as a result of isolation.

The Shire in recent conversations with the officers of the MHA regarding their incorporation and intent to continue to manage the hall, agreed to work alongside the Shire to manage the hall requirements.

At the 28 October OCM the Council moved to create a Muradup Community Advisory Committee ([Attachment 9.4.6.1 – Muradup Community Advisory Committee - Terms of Reference 2025](#)) to support this move. As a part of the terms of reference and Councils direction a reserve account must be established to receive funds from the Community.

Substantive Motion***127/25******Moved Cr Radford******Seconded Cr Mickle***

That Council establishes a Muradup Community Advisory Committee with Terms of Reference (ToR), as presented.

CARRIED 7/0

For: Cr Bilney, Cr Wieringa, Cr Radford, Cr Mathwin, Cr Mickle, Cr Michael, Cr Mitchell

If funds are made available to the Shire by the Community those funds will be subject to and managed through a 'Reserve Account' as per the *Local Government Act 1995: Financial Regulations*. The MCAC will receive financial management reports on this account.

Council is ultimately responsible for the usage of the funds of this 'Reserve Account', based on the Accounts terms of reference however the terms of an established reserve account will mean the Council will take advice and guidance from the Muradup Community Advisory Committee on how the funds are utilised.

Sub Section of Shire Policy 2.1.6

"Cash Reserves

In addition to grant funding, the Shire's reserve accounts are a tool for funding for specific Shire projects, unplanned maintenance events, renewal of current assets, co-funding capital Grants, meeting statutory obligations and will be decided in the annual budget by Council.

Cash reserves are to be established and maintained to accumulate funds under the following guidelines:

- 1. Only agree to transfer cash to reserves when free cashflow allows on a year-by-year basis;*
- 2. To meet the statutory obligations of the Shire;*
- 3. Council to determine the timing of transfers;*
- 4. To offset liabilities in respect of previously earned employee entitlements to the extent they require an outflow of funds not allocated in the annual budget;*
- 5. To fund renewal of existing physical/built assets;*
- 6. To fund future strategic initiatives and the provision of new services and facilities to future residents;*
- 7. To buffer against unpredictable or unplanned events such as unexpected maintenance events or replacement of Plant & Equipment failures;*
- 8. To hold unspent grants and contributions; and*
- 9. Other purposes as determined by the Council from time to time.*
- 10. To be created as funding sources and managed as per section 6.11 under the Local Government Act 1995.*

When preparing the annual budget each year and where free cashflow allows, consideration will be given to supporting the current agreed reserve accounts as decided by Council.

The CEO will conduct an annual review for the Council addressing the appropriateness of each reserve account purpose, suitability of current balances, and deficiencies for the funding of future projects as identified in adopted forward plans and present to Council for consideration....."

COMMENT

In line with the *Local Government Act 1995* and Shire policy cash reserves are established in accordance with and maintained to accumulate funds for the following purposes:

- To smooth funding allocations over future years.
- To offset liabilities in respect of previously earned employee entitlements to the extent they require an outflow of funds not allocated in the annual budget.
- To meet statutory obligations
- To fund renewal of existing physical/built assets.
- To fund future strategic initiatives and the provision of new services and facilities to future residents.
- To buffer against unpredictable events.
- To hold unspent grants and contributions.
- Other purposes as determined by the Council from time to time.

It is therefore appropriate to create a Muradup Community Reserve account with terms of reference as per below:

Terms of Reference Muradup Community Reserve (Financial)

“To fund the ‘Muradup Community’ objectives to primarily support maintenance and renewal of the Muradup Agricultural Hall (Hall) and Tennis Courts sustainably:

1. Work closely with and take advice from the Muradup Community Advisory Committee on how the funds will be expended on the Muradup Agricultural Hall and Tennis Courts and other Muradup Community Assets as agreed to by the Muradup Community Advisory Committee.
2. These funds are not to be utilized for Shire business for usual operating expenditure such as roads, grounds maintenance (gardens), but rather focus on supporting asset opportunities to create liveability in Muradup primarily related to the Hall and Tennis courts.
3. Provide regular reports on the reserve to the Muradup Community Advisory Committee”

CONSULTATION

Shire President
Deputy CEO

STATUTORY REQUIREMENTS

Section 6.11 of the Local Government Act 1995 states that when a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.

Council will be required to advertise the changes to the Community as per *section 6.11* of the *Local Government Act 1995* which legislates reserve accounts and states:

- (1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.
- (2) Subject to subsection (3), before a local government —
 - (a) changes* the purpose of a reserve account; or

- (b) uses* the money in a reserve account for another purpose, it must give one month's local public notice of the proposed change of purpose or proposed use.

*** Absolute majority required.**

- (3) A local government is not required to give local public notice under subsection(2):
- (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or
 - (b) in such other circumstances as are prescribed.
- (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.

POLICY IMPLICATIONS

This report has been completed in accordance with Council *Policy 2.1.6 – 'Financial Governance'* - as outlined in this report ([Attachment 9.4.3.1 - Council Policy Manual](#)).

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
6 - Engagement Practices	Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members.	Policies and Procedures	Nil
RISK RATING:	ADEQUATE		
IMPLICATIONS			
Creating Terms of Reference allows Council to consider the ongoing relevance of its Committees, provides an opportunity to ensure that a Committee’s purpose continues to meets the needs of Council and the Community into the future, and lessens the risk of not identifying Community matters for consideration; particularly, within those Committees that include community membership.			

ASSET MANAGEMENT IMPLICATIONS

There is no change to the Shire's asset responsibility as it is an asset vested in the Shire currently.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council:

Establishes a Muradup Community Reserve (Financial) with Terms of Reference (ToR) as follows:

To fund the 'Muradup Community' objectives to primarily support maintenance and renewal of the Muradup Agricultural Hall (Hall) and Tennis Courts, sustainably:

1. Work closely with and take advice from the Muradup Community Advisory Committee (MCAC) on how the funds will be expended on the Muradup Agricultural Hall and Tennis Courts and other Muradup Community Assets as supported by the Muradup Community Advisory Committee.
2. These funds are not to be utilized for Shire business for usual operating expenditure such as roads, grounds maintenance (gardens), but rather focus on supporting asset opportunities to create liveability in Muradup primarily related to the Hall and Tennis courts.
3. Provide regular financial update reports on the reserve to the Muradup Community Advisory Committee.

MOTION	55/26
MOVED:	Cr Mathwin
SECONDED:	Cr Mitchell
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

9.4.7 LOCAL EMERGENCY MANAGEMENT COMMITTEE (LEMC) MEETING MINUTES – 8 JUNE 2026

REPORTING OFFICER:	Grant Thompson – Chief Executive Officer
DATE:	Tuesday, 3 December 2024
ATTACHMENT(S):	9.4.7.1 – Unconfirmed LEMC Meeting minutes 8 June 2026 9.4.7.2 – Kojonup Capacity and Services Matrix LEMC 2026

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is to receive the unconfirmed minutes of the Local Emergency Management Committee (LEMC) Meeting held on 8 June 2026.

BACKGROUND

The LEMC is established under Section 38 of the *Emergency Management Act 2005* and plays an important role in the Council's decision-making process. Minutes of these meetings are presented to Council to be received.

COMMENT

The minutes record routine governance matters, including attendance and apologies, noting that the previous minutes were unavailable for confirmation and that no business arose.

Agency updates addressed mitigation works, review of local emergency management arrangements and plans, emergency service capability and volunteer matters, changes to fire control arrangements, health service accommodation works, current biosecurity monitoring, and school operational updates.

The committee agreed to create a services and capability worksheet to identify gaps and response times within the Shire of Kojonup community emergency response groups. The template is attached for Council information and has been distributed.

The next LEMC meeting is scheduled for 7 September 2026.

CONSULTATION

Members of the Local Emergency Management Committee.

STATUTORY REQUIREMENTS

Section 38 of the *Emergency Management Act 2005*.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Business Disruption	Lack of (or inadequate) emergency response/business continuity plans. Lack of training for specific individuals or availability of appropriate emergency response.	Regular LEMC, DEMC Meetings	Nil
RISK RATING:	ADEQUATE		
IMPLICATIONS			
Local governments are legislated to establish and maintain a LEMC. The risk of not having a LEMC would include lack of guidance for Staff, Councillors and relevant Community members who need to be able to work together under pressure in times of extreme stress should an emergency situation arise.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council;

Receives the unconfirmed minutes of the Local Emergency Management Committee (LEMC) meeting held on 8 June 2026.

MOTION	55/26
MOVED:	Cr Mathwin
SECONDED:	Cr Wieringa
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

9.4.8 CHIEF EXECUTIVE OFFICER PERFORMANCE AGREEMENT 2026 2027

REPORTING OFFICER:	Grant Thompson - Chief Executive Officer
DATE:	Thursday, 18 June 2026
ATTACHMENT(S):	9.4.8.1 – CEO Performance Agreement 2026 2027

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Impartiality: the Author is the CEO. The matter relates to the CEO annual performance agreement. The CEO was involved in the process of determining the KPI's in conjunction with the Council.

PURPOSE OF THIS REPORT

The purpose of this report is to present the Chief Executive Officer (CEO) Performance Agreement 2026/2027 to Council and seek endorsement of the agreed performance criteria, key performance indicators and review arrangements for the 2026/2027 performance period.

BACKGROUND

Council is responsible for the employment and performance review of the Chief Executive Officer. The Local Government Act 1995 requires the performance of a local government Chief Executive Officer to be reviewed at least once in relation to every year of the CEO's employment. The Local Government (Administration) Regulations 1996 prescribe model standards for CEO recruitment, performance review and termination, and the Shire's adopted standards give local effect to those requirements.

The attached Chief Executive Officer Performance Agreement 2026/2027 establishes the agreed period, reviewing body, behavioural performance criteria, outcome-based performance criteria, measurable targets and review arrangements.

The Agreement continues the balanced scorecard approach across financial sustainability, community engagement, process and performance improvement, and learning and people outcomes.

COMMENT

The proposed Performance Agreement ([Attachment 9.4.8.1 – CEO Performance Agreement 2026 2027](#)) provides a clear and measurable framework for Council to assess the CEO's performance against adopted priorities, organisational outcomes and leadership expectations.

The Agreement identifies two key pillars for performance management: behavioural performance criteria and outcome-focused performance criteria.

The behavioural criteria cover communication and influence, productive relationships, achievement of results, strategic thinking, personal integrity and financial and economic acumen.

The outcome-based criteria include Community Return on Capital, approved budget delivery, major projects on budget and on time, community satisfaction, major engagement meetings, non-conformances, enterprise process improvement, operational productivity, people engagement, retention and attraction of skilled people, and safety culture.

Endorsement of the Agreement will support transparent monitoring during the year and provide a consistent basis for the annual review.

The Agreement also requires performance to be assessed having regard to measurable targets, the quality of leadership demonstrated, external factors that may materially affect delivery, Council-adopted plans and budgets, and the strategic priorities of the Shire of Kojonup.

CONSULTATION

Shire President
CEO Performance Review Committee
Human Resource Advisor

STATUTORY REQUIREMENTS

Section 5.38 of the Local Government Act 1995

The *Local Government (Administration) Regulations 1996* prescribe model standards for CEO recruitment, performance review and termination under regulation 18FA.

The Department of Local Government, Industry Regulation and Safety's operational guideline, CEO recruitment and selection, performance review and termination, explains that the model standards were introduced to support best practice and greater consistency in CEO recruitment, performance review and termination processes across local governments.

The Performance agreement must be published on the Shire Website.

POLICY IMPLICATIONS

The CEO Performance Agreement is to be administered in accordance with the Shire of Kojonup Standards for CEO Recruitment, Performance and Termination.

The performance criteria should remain aligned with the Strategic Community Plan, Corporate Business Plan, annual budget, adopted workforce and risk management settings, and Council's governance responsibilities.

FINANCIAL IMPLICATIONS

There are no direct unbudgeted financial implications arising from endorsement of the Chief Executive Officer Performance Agreement 2026/2027.

The Agreement establishes performance expectations relating to financial sustainability, budget delivery, capital program control and organisational productivity.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
5. Employment Practices	Failure to establish clear, lawful and measurable CEO performance expectations may create ambiguity in Council’s review process and reduce accountability for organisational leadership outcomes.	Annual performance agreement, statutory CEO review requirements, adopted CEO standards and Council oversight.	Council consideration of the Performance Agreement and ongoing monitoring through the annual review process.
RISK RATING:	ADEQUATE		
IMPLICATIONS			
The annual CEO Performance Agreement is a key governance control that supports clear expectations, transparent assessment and alignment between Council priorities and organisational performance. Endorsement reduces the risk of uncertainty in the review process and supports evidence-based assessment of the CEO’s performance.			

ASSET MANAGEMENT IMPLICATIONS

Nil.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority.

PROCEDURAL MOTION – CONFLICT OF INTEREST

Council approves the CEO to remain in the meeting for Agenda items 9.4.8, 14.1.1, 14.1.2, 14.1.3 as the declared conflict of interest relates to an impartiality conflict of interest and not a financial or proximity conflict of interest.

MOTION	56/26
MOVED:	Cr Mathwin
SECONDED:	Cr Mickle
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

OFFICER RECOMMENDATION

That Council;

1. Endorses the Chief Executive Officer Performance Agreement 2026 2027 as presented in **attachment 9.4.8.1 – CEO Performance Agreement 2026 2027**;
2. Notes that performance will be reviewed by the CEO Performance Review Committee and Council oversight in accordance with statutory requirements and the Shire's adopted CEO standards; and
3. Authorises the CEO Performance Agreement to be published on the Shire of Kojonup Website.

MOTION	57/26
MOVED:	Cr Radford
SECONDED:	Cr Mickle
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

9.4.9 ALCOHOL AND OTHER DRUGS POLICY REVIEW

REPORTING OFFICER:	Chief Executive Officer
DATE:	Wednesday, 17 June 2026
ATTACHMENT(S):	9.4.9.1 Current Alcohol and Other Drugs Policy 2024 9.4.9.2 Proposed Alcohol and Other Drugs Policy 9.4.9.3 Proposed Alcohol and Other Drugs Testing Procedure

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance	12. A High Performing Council	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is to seek Council approval to replace the current Workplace Drug and Alcohol Use policy with a contemporary Alcohol and Other Drugs Policy and supporting internal Alcohol and Other Drugs Testing Procedure.

BACKGROUND

Council's current Workplace Drug and Alcohol Use policy was adopted on 17 November 2015 and reviewed on 4 December 2024. The current policy establishes that persons impaired by alcohol or other drugs are not fit for work, applies across Shire operations including employees, volunteers, contractors and visitors, and identifies responsibilities for the Chief Executive Officer, senior management, managers, supervisors and team members.

A review has identified the need to separate Council's policy position from operational testing processes. The proposed Alcohol and Other Drugs Policy sets the overarching governance framework for managing fitness for work, prescribed medication, medicinal cannabis, reporting requirements, education, support, testing circumstances and confidentiality.

The proposed internal Testing Procedure provides the administrative process for applying the policy consistently, including testing modalities, authorisation, pre-test steps, non-negative results, refusal to test, storage of testing information and employee support.

The proposed policy and procedure expressly refers to the Work Health and Safety Act 2020 (WA), including the Shire's duty to manage risks to workers and other persons so far as is reasonably practicable, and the need to consult with workers where health and safety matters may directly affect them.

The Shire Work Health & Safety (WHS) established regulatory committee was consulted on these changes at two WHS meetings this year.

COMMENT

The proposed replacement strengthens the Shire's policy framework by aligning the policy with contemporary work health and safety terminology, clarifying the application to employees, contractors, labour hire personnel, volunteers, preferred candidates and visitors, and recognising that alcohol, illicit drugs, prescribed medication and medicinal cannabis may affect fitness for work.

The replacement also improves procedural fairness by distinguishing preliminary non-negative results from confirmatory testing, recognising confidential support options and requiring proportionate responses based on the circumstances, available evidence and the worker's role.

The proposed internal procedure is intended to support implementation rather than operate as a Council policy. It is attached for the Councils information.

This approach allows Council to adopt the policy position while enabling the Chief Executive Officer to administer detailed operational processes, including provider protocols, chain-of-custody requirements, testing modality selection and confidential records management. This is consistent with the policy review approach used for Council policy updates, where Council determines policy direction and operational guidance is managed administratively.

The key changes from the current policy are the adoption of a clearer fitness-for-work framework, expanded coverage of prescribed medication and medicinal cannabis, more explicit testing circumstances including pre-employment, random, for-cause and post-incident testing, stronger confidentiality provisions, and more detailed employee education and support arrangements through the Employee Assistance Program.

Table 1: Summary of Key Policy Changes

Area of change	Summary
Policy structure	Separates Council policy from internal testing procedure.
WHS alignment	Updates language and obligations to align with the Work Health and Safety Act 2020 (WA).
Fitness for work	Clarifies expectations for alcohol, illicit drugs, prescribed medication and medicinal cannabis.
Testing framework	Provides for pre-employment, random, for-cause and post-incident testing.
Fairness and support	Strengthens confidentiality, confirmatory testing, procedural fairness and employee support arrangements.

CONSULTATION

Human Resources Advisor
Shire WSH Consultative Committee
WALGA

If adopted workforce consultation will be required prior to implementation where workers are likely to be directly affected by the policy and testing procedure.

STATUTORY REQUIREMENTS

Section 2.7(2)(b) of the Local Government Act 1995 provides that Council is to determine the local government's policies. The

the Work Health and Safety Act 2020 (WA) is also relevant. Section 19 establishes the primary duty of care for a person conducting a business or undertaking to ensure, so far as is reasonably practicable, the health and safety of workers and other persons.

Section 47 requires consultation, so far as is reasonably practicable, with workers who are, or are likely to be, directly affected by a matter relating to work health or safety.

The proposed policy and procedure are designed to support the Shire's WHS risk-management obligations by providing clear expectations for fitness for work, testing, confidentiality, support and procedural fairness.

POLICY IMPLICATIONS

Adoption of the proposed Alcohol and Other Drugs Policy will supersede the current Workplace Drug and Alcohol Use policy. The supporting Alcohol and Other Drugs Testing Procedure will be administered internally to give effect to the adopted policy.

Related documents include the Employee Code of Conduct, Work Health and Safety Policy, Disciplinary Policy, Grievance and Resolution Policy and Procedure, and associated records-management requirements for confidential testing information.

FINANCIAL IMPLICATIONS

There are no immediate budget amendments proposed. Implementation may involve operational costs associated with workforce communication, supervisor training, external testing providers, confirmatory testing and Employee Assistance Program referrals. These costs are expected to be managed within existing operational budgets unless a higher level of testing activity is required and will be recommended in the annual budget.

Any material future cost impact will be reported through the normal budget process.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3 - Compliance 14 – Safety &* Security	Non-compliance with the Work Health Safety Act 2020, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are negligence or carelessness.	Drug and Alcohol Procedure	Process review for safety documentation Safety Culture change program developed

RISK RATING:	ADEQUATE
IMPLICATIONS	
A clear and contemporary AOD policy and supporting testing procedure reduces the likelihood of inconsistent responses to impairment concerns, supports compliance with WHS duties, and assists managers to take proportionate action where alcohol, drugs or medication may affect fitness for work. Without updated controls, the Shire may be exposed to increased safety, employment, privacy and reputational risks.	

ASSET MANAGEMENT IMPLICATIONS

Nil.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council:

1. Repeals the current Workplace Drug and Alcohol Use Policy 2.2.9 adopted on 17 November 2015 and last reviewed on 4 December 2024.
2. Adopts the Alcohol and Other Drugs Policy as presented in **Attachment 9.4.9.2 Proposed Alcohol and Other Drugs Policy**.
3. Notes the Alcohol and Other Drugs Testing Procedure as an internal administrative procedure to support implementation of the adopted policy.
4. Directs and supports the Chief Executive Officer to undertake workforce communication and consultation required for implementation of the policy and procedure.

MOTION	58/26
MOVED:	Cr Mitchell
SECONDED:	Cr Mickle
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

10. APPLICATIONS FOR LEAVE OF ABSENCE

Cr Radford applied for a Leave of Absence for the periods 16 July to 10 August 2026

MOTION FROM THE FLOOR

Council approve a leave of absence for Cr Radford for the period 16 July to 10 August 2026

MOTION	59/26
MOVED:	Cr Mickle
SECONDED:	Cr Mitchell
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil

14. MEETING CLOSED TO THE PUBLIC**14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

14.1.1 CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW COMMITTEE MEETING MINUTES – 19 MAY 2026 AND 3 JUNE 2026

14.1.2 APPOINTMENT OF ACTING CEO DURING CURRENT CEO APPROVED ABSENCE

14.1.1 CONTRACTED EMPLOYEES' ANNUAL ESCALATOR REVIEW JUNE 2026

STATUTORY REQUIREMENT

Section 5.23 of the *Local Government Act 1995* provides as follows: —

Meetings generally open to public

(1) The following are to be open to members of the public —

- (a) all council meetings;
- (b) all meetings of a committee.

(2) Despite subsection (1), if any of the following matters is to be dealt with at a meeting, the council or committee must close the meeting to members of the public to the extent necessary to ensure that the matter is dealt with at the meeting on a confidential basis —

- (a) a matter that a committee of a House of Parliament, or a joint committee of both Houses, has advised the local government must be dealt with on a confidential basis;

- (b) a matter relating to the recruitment or employment of the CEO or a senior employee, including the following —
 - (i) the termination of employment;
 - (ii) a review of performance under section 5.38;
 - (c) a prescribed matter;
 - (d) a matter that is the subject of a direction given under section 5.23AA(1).
- (3) Despite subsection (1), the council or committee must close a meeting to members of the public to the extent necessary to ensure compliance with a requirement (however formulated) —
- (a) that is imposed under a written law, excluding this Act and local laws; and
 - (b) that prohibits or restricts the making public of information.
- (4) Despite subsection (1), if any of the following information is to be dealt with at a meeting, the council or committee may close the meeting to members of the public to the extent necessary to ensure that the information is dealt with at the meeting on a confidential basis —
- (a) legal advice, or other information, over which the local government holds legal professional privilege;
 - (b) information relating to the personal affairs of an individual;
 - (c) information contained in a tender received by the local government for a contract to the extent that the information —
 - (i) is a tendered price; or
 - (ii) a tendered methodology for calculating a price;
 - (d) information contained in a tender received by the local government for a contract to the extent that —
 - (i) the information discloses any technology, or any manufacturing, industrial or trade process, that the tenderer proposes to use in performing the contract; and
 - (ii) the information has not previously been made public; and
 - (iii) the making public of the information would be likely to have an adverse effect on the tenderer's business interests;
 - (e) information the making public of which would be likely to endanger the security (including cyber-security) of any of the local government's property or operations;
 - (f) information the making public of which would be likely 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;
 - (g) prescribed information;
 - (h) information that is the subject of a direction given under section 5.23AA(2).
- (5) For the purpose of deciding whether to close a meeting to members of the public under subsection (4) in relation to any information, the following matters are irrelevant —
- (a) whether making the information public would cause embarrassment to any of the following —
 - (i) the local government;
 - (ii) the council or a council member;
 - (iii) a committee of the council or a member of a committee of the council;
 - (iv) an employee;
 - (b) whether making the information public would —
 - (i) cause a loss of confidence in the local government; or
 - (ii) make the local government susceptible to adverse criticism;
 - (c) whether the information relates to a matter that is controversial in the district;
 - (d) a prescribed matter.
- (6) Subsection (5) does not prevent other matters from being regarded as irrelevant.
- (7) A decision to close a meeting to members of the public under subsection (2), (3) or (4) must be made (including voted on if necessary) at the meeting and while the meeting is open to members of the public.
- (8) If a decision is made to close a meeting to members of the public under subsection (2), (3) or (4), the following must be recorded in the minutes of the meeting —
- (a) the decision;
 - (b) the subsection under which the decision is made and, if that subsection is subsection (2) or (4), the paragraph of that subsection under which the decision is made;
 - (c) if the provision recorded under paragraph (b) is subsection (2)(c) or (4)(g) — the applicable regulation (including any applicable subregulation or paragraph);
 - (d) if the provision recorded under paragraph (b) is subsection (2)(d) or (4)(h) — a statement that a direction was given under section 5.23AA(1) or (2) (as the case requires);
 - (e) an explanation of how the matter or information to which the decision relates falls within the scope of the provision recorded under paragraph (b);
 - (f) a summary of the steps taken to ensure that the closure to members of the public is for no longer than required or authorised under the provision recorded under paragraph (b);
 - (g) any prescribed information.
- (9) Sections 5.95(3) and 5.96A(2) do not apply to information that is required to be recorded in the minutes of a meeting under subsection (8).

PROCEDURAL MOTION

That the meeting proceeds behind closed doors in accordance with Section 5.23 of the Local Government Act 1995 at 3:54pm.

MOTION	60/26
MOVED:	Cr. Radford
SECONDED:	Cr. Mickle
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

PROCEDURAL MOTION

That the meeting be reopened to the public at 5:02 pm.

MOTION	61/26
MOVED:	Cr Mickle
SECONDED:	Cr Mitchell
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

14.2 PUBLIC READING RESOLUTIONS THAT MAY BE MADE PUBLIC**AGENDA ITEM 14.1.1 – CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW COMMITTEE MEETING MINUTES – 19 MAY 2026 AND 3 JUNE 2026**

That Council;

Receives and notes the unconfirmed minutes of the Chief Executive Officer Performance Review Committee meetings held on:

- a) 19 May 2026; and
- b) 3 June 2026,

as presented at **Attachments 14.1.1.1 and 14.1.1.2** respectively.

MOTION	62/26
MOVED:	Cr Mathwin
SECONDED:	Cr Radford
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

AGENDA ITEM 14.1.2 – APPOINTMENT OF ACTING CEO DURING CURRENT CEO APPROVED ABSENCE

That Council;

1. Appoints Darryn Watkins, Manager Works & Infrastructure, as Acting Chief Executive Officer for the Shire of Kojonup, for the period 13 July 2026 to 23 July 2026 inclusive;
2. Appoints Jill Johnson, Deputy CEO, as Acting Chief Executive Officer for the Shire of Kojonup for the period 10 August 2026 to 20 September 2026 inclusive;
3. Appoints Darryn Watkins, Manager Works & Infrastructure, as Acting Deputy Chief Executive Officer for the Shire of Kojonup, for the period 10 August 2026 to 20 September 2026 inclusive;
4. Delegates to the appointed Acting Chief Executive Officer, for the relevant period of appointment, the powers and duties delegated to the Chief Executive Officer by Council subject to the *Local Government Act 1995*, relevant regulations, Council policy and the Shire of Kojonup Delegations Register; and
5. Delegates to the appointed Acting Deputy Chief Executive Officer, for the relevant period of appointment, the powers and duties delegated to the Deputy Chief Executive Officer by Council subject to the *Local Government Act 1995*, relevant regulations, Council policy and the Shire of Kojonup Delegations Register; and
6. Authorises payment of higher duties remuneration in accordance with Council *Policy 3.16 Appointment of Officers to Acting CEO* (Attachment 9.4.3.1 - Council Policy Manual).

MOTION	63/26
MOVED:	Cr Mathwin
SECONDED:	Cr Mickle
VOTE:	6/0
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle, Cr Mitchell
AGAINST:	

AGENDA ITEM 14.1.3 – CONTRACTED EMPLOYEES’ ANNUAL ESCALATOR REVIEW JUNE 2026

That Council:

1. Notes the Salaries and Allowances Tribunal Determination dated April 2026 (effective 1 July 2026) as a guide to setting the escalator for Contracted roles ([Attachment 9.4.4.2 – Local Government CEO and Elected Council Members Determination 2026](#)).
2. Approves a general 3.5% escalator applied to contracted employee workforce salaries, eligible for an escalator, understanding the outcomes for individual salary packages may vary taking into consideration performance reviews, structural, functional and skill changes, competitive market increases and as determined appropriate by the CEO within the adopted budget.

MOTION	64/26
MOVED:	Cr Mickle
SECONDED:	Cr Wieringa
VOTE:	5/1
FOR:	Cr Bilney, Cr Mathwin, Cr Wieringa, Cr Radford, Cr Mickle
AGAINST:	Cr Mitchell

15. CLOSE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at 5:03pm.

ATTACHMENTS:

- 9.4.1 9.4.1.1 – Monthly Financial Statements 1 May 2026 to 31 May 2026
- 9.4.2 9.4.2.1 – Monthly Payment Listing May 2026
- 9.4.3 9.4.3.1 – Council Policy Manual
 9.4.3.2 – Shire of Kojonup Credit Card Register 2025/2026
 9.4.3.3 – Temporary Authorised Credit Card Limit Increase Letter (1 April 2026)
- 9.4.4 9.4.4.2 – Local Government CEO and Elected Council Members
 Determination April 2026 – Salaries & Allowances Tribunal
- 9.4.5 9.4.5.1 – Unconfirmed Bushfire Advisory Committee (BFAC) Minutes – 5 May 2026
 9.4.5.2 – Unconfirmed Kojonup Bush Fire Association Annual General Meeting Minutes – 22 April 2026
- 9.4.6 9.4.6.1 – Muradup Community Advisory Committee – Terms of Reference 2025
- 9.4.7 9.4.7.1 – Unconfirmed LEMC Meeting Minutes 8 June 2026
 9.4.7.2 – Kojonup Capacity and Services Matrix LEMC 2026
- 9.4.8 9.4.8.1 – CEO Performance Agreement 2026 2027
- 9.4.9 9.4.9.1 Current Alcohol and Other Drugs Policy 2024
 9.4.9.2 Proposed Alcohol and Other Drugs Policy
 9.4.9.3 Proposed Alcohol and Other Drugs Testing Procedure

Shire of Kojonup Declaration of Interests

Members please list their declarations of interest below and hand to the Chief Executive Officer or Presiding Member of the meeting prior to commencement of the meeting or at the meeting before the matter is discussed.

NAME: GRANT THOMPSON, CEO

NAME OF MEETING & DATE: 23 June 2026 – Ordinary Council Meeting

Item No.	9.4.8.1
Subject	CEO performance Agreement and KPIs
Type of Interest	Impartiality
Nature of Interest	CEO is the recipient of the KPI's and Agreement. Has been involved in forming the Agreement.
*Extent of Interest	Trivial Interest, Council moved and approved the CEO to be present

Item No.	14.1.1
Subject	CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW COMMITTEE MEETING MINUTES – 19 MAY 2026 AND 3 JUNE 2026
Type of Interest	Impartiality
Nature of Interest	CEO is the focus of discussion
*Extent of Interest	Trivial Interest, Council moved and approved the CEO to be present

Item No.	14.1.2
Subject	APPOINTMENT OF ACTING CHIEF EXECUTIVE OFFICER DURING CURRENT CEO APPROVED ABSENCE
Type of Interest	Impartiality
Nature of Interest	CEO is the direct manager of the considered applicants
*Extent of Interest	Trivial Interest, Council moved and approved the CEO to be present

Item No.	14.1.3
Subject	CONTRACTED EMPLOYEES' ANNUAL ESCALATOR REVIEW JUNE 2026
Type of Interest	Impartiality
Nature of Interest	CEO is the direct manager of the recipients
*Extent of Interest	Trivial Interest, Council moved and approved the CEO to be present

SIGNATURE:

DATE:

***Note:** 'Extent' is only required in the case that Council/Advisory Committee decides the Declarer has only a 'trivial interest' or 'an interest in common' and moves a motion to allow the Declarer to be present and vote on the item.

OFFICE NOTE

- Members of all committees have the same obligations as elected members to disclose an interest.
- Council staff, where reporting and advising, have obligations towards disclosure.
- Members disclosing interests must withdraw from the meeting while the item is under discussion (except trivial interests/interests in common or if declaring an Impartiality Interest).
- Members in relation to Council or Committee means a Council member or a member of the Committee, whether elected or not.
- *Any disclosures must be given to the Presiding Member prior to or at the beginning of the meeting or directly prior to the item to bring to the notice of persons attending.*

NOTES ON DECLARING INTERESTS

The Following notes have been prepared to assist you when declaring an interest in an item before a Council or committee meeting. This information is not comprehensive and if in doubt, reference should be made to other sources, i.e.:

- *Local Government Act 1995*
- *Local Government (Administration) Regulations 1996*
- *Local Government (Rules of Conduct) Regulations 2007*
- Shire of Kojonup Code of Conduct
- Department of Local Government Financial Interests Handbook (1999)
- Department of Local Government Guidance Notes 1/2000 on Interests affecting Impartiality
- Department of Local Government – Advisory Services Branch

INTEREST TYPES & PRESENCE ALLOWABLE

Financial – Direct	Must leave the Meeting Room – may return if fellow members move a motion that the Declarer has only a 'trivial interest' or 'an interest in common'.
Financial – Indirect	
Proximity	
Impartiality	Not required to leave the Meeting Room but may be asked to.

INTEREST CLASSIFICATIONS

Financial (Direct) pursuant to Section 5.60A of the *Local Government Act 1995* – An interest where the member or a closely associated person specifically gain or lose financially.

Financial (Indirect) pursuant to Section 5.60B of the *Local Government Act 1995* – An interest where another person requires a Local Government decision on a matter that will result in a financial gain or loss to that person and the member or a closely associated person has a financial relationship with this other person.

Proximity pursuant to Section 5.61 of the *Local Government Act 1995* – An interest where if the matter concerns a proposed change to a planning scheme, zoning, development or use affecting land that adjoins the person's land.

Impartiality pursuant to Regulation 11 of the *Local Government (Rules of Conduct) Regulations 2007* – An interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.



Kojonup



Shire of Kojonup Liveability and Wellbeing Plan 2026 - 2031

Draft

Shire of Kojonup
93-95 Albany Highway
PO Box 163
Kojonup WA 6395
www.kojonup.wa.gov.au

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Acknowledgement of Country

ACKNOWLEDGEMENT OF COUNTRY The people of Kojonup acknowledge and pay respect to the Noongar people, of the Kaneang tribe, as the Traditional Owners and inhabitants of Kojonup.

Thousands of years ago, the Kaneang people drank from, and met at, the local freshwater spring and hunted game with the traditional Noongar “kodj”, or stone axe.

Today we celebrate the Noongar people for their respect and knowledge of Country and the sharing of stories of life on these lands.

Shire President's Message

It is my pleasure to present the Shire of Kojonup Liveability and Wellbeing Plan 2026–2031.

Kojonup is a strong, welcoming and resilient community with a proud rural heritage, active volunteers, vibrant community groups and a strong sense of connection. These qualities contribute significantly to the health, wellbeing and liveability of our Shire and help make Kojonup a great place to live, work and raise a family.

This Plan has been developed to meet the requirements of the *Public Health Act 2016* and, importantly, reflects the priorities and aspirations of our community. Through consultation with residents, community organisations and stakeholders, we have gained valuable insight into both the strengths of our community and the challenges that impact health and wellbeing.

The feedback confirmed that residents value community connection, safety, recreation opportunities and access to quality services. It also highlighted ongoing challenges, including access to healthcare, mental wellbeing, chronic disease risk factors, road safety and social isolation.

In response, this Plan focuses on three priorities: **Healthy People and Healthy Lifestyles**, **Connected People and Places**, and **Safe, Healthy Places and Spaces**. Together, these priorities provide a practical framework for improving the quality of life of our residents and ensuring health and wellbeing considerations are embedded into local decision-making.

While local government has an important leadership role, creating a healthy and liveable community is a shared responsibility. Achieving the outcomes of this Plan will require strong partnerships between Council, residents, community groups, businesses, service providers and government agencies.

On behalf of Council, I thank everyone who contributed to the development of this Plan. Your input has helped shape a community-driven vision for the future. I encourage all members of our community to support and participate in the initiatives outlined in this Plan as we work together to build a healthier, more connected and more resilient Kojonup.

Cr Roger Bilney

Shire President

Executive Summary

The Shire of Kojonup's Liveability and Wellbeing Plan 2026–2031 sets out how the Shire will help create a healthier, safer and more connected community over the next five years. The Plan has been developed to meet the requirements of the *Public Health Act 2016* and is based on local health information, community feedback and State public health priorities.

Health and wellbeing are influenced by many factors, including the places where people live, work and socialise, the services available to them, and the opportunities they have to stay active and connected. While not all of these factors are controlled by local government, the Shire plays an important role in creating environments that support healthy lifestyles and community wellbeing.

Community feedback and health data show that Kojonup is a strong and resilient community with high levels of volunteering, community participation and local pride. However, several health challenges continue to affect the community, including:

- Physical inactivity.
- Overweight and obesity.
- Smoking and vaping.
- Alcohol and other drug-related harm.
- Mental health and social isolation.
- Road safety and injury prevention.
- Access to health and support services; and
- Environmental health risks and emergency preparedness.

To address these issues, the Plan focuses on three key themes:

Healthy People and Healthy Lifestyles

Supporting people to make healthy choices by encouraging physical activity, healthy eating and positive lifestyle behaviours. This includes promoting health education, supporting healthy environments and reducing the harm caused by smoking, vaping and alcohol misuse.

Connected and Engaged Community

Strengthening social connections, inclusion and community participation. The Shire will work with local organisations and community groups to support mental wellbeing, reduce social isolation and create opportunities for people to connect and belong.

Safe, Healthy Places and Spaces

Creating and maintaining environments that are safe, healthy and resilient. This includes protecting environmental health, reducing safety risks, supporting road safety initiatives and ensuring community spaces promote health and wellbeing.

The Plan recognises that improving health and wellbeing is a shared responsibility. The Shire will work with residents, community organisations, government agencies and service providers to deliver actions and advocate for improved services where needed. Progress will be monitored through regular reporting and annual reviews to ensure the Plan remains relevant and continues to meet the needs of the community.

Through this Plan, the Shire of Kojonup aims to build a healthy, liveable and connected community where everyone has the opportunity to thrive, feel included and enjoy a good quality of life.

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1 Introduction

1.1 Purpose of the Plan

The Shire of Kojonup (the Shire) has developed this Liveability and Wellbeing Plan (LWP) to meet its responsibilities under the *Public Health Act 2016*. The Plan helps the Shire identify local health and wellbeing priorities and plan actions that will improve the quality of life for people living in Kojonup.

The LWP is a five-year plan that guides how the Shire will work with the community, local organisations and other agencies to create a healthier, safer and more liveable community. It also helps ensure that available resources are used where they can have the greatest benefit

1.2 What is Liveability and Wellbeing

Liveability is about creating a community where people can enjoy a good quality of life. A liveable community is safe, welcoming and inclusive. It provides opportunities for people to stay healthy, feel connected and participate in community life.

Wellbeing is influenced by many factors, including where people live, work and spend their time. Access to housing, transport, parks, community facilities, health services and social activities all contribute to wellbeing.

In Kojonup, improving liveability and wellbeing means working together to create a community where people of all ages can thrive, feel connected and access the services and opportunities they need.

1.2 Legislative Context

1.2.1 Public Health Act 2016

The *Public Health Act 2016* requires all local governments in Western Australia to prepare a public health plan. The Act recognises that public health is about more than preventing disease. It also includes protecting, maintaining and improving the health and wellbeing of individuals and communities.

This Plan helps the Shire meet these requirements by identifying local health issues and outlining actions that support a healthy and liveable community. It also encourages a coordinated approach across Shire services, community groups and partner organisations.

Integrated Planning and Reporting Framework

The Liveability and Wellbeing Plan sits within the Shire's Integrated Planning and Reporting Framework and supports the vision and priorities outlined in the Strategic Community Plan.

The Plan aligns with the Shire's strategic direction and focuses on three key themes:

- Healthy People and Healthy Lifestyles.
- Connected and Engaged People and Places.
- Safe, Healthy Places and Spaces.

These themes reflect both community feedback and available health evidence and form the foundation of the actions in this Plan.

1.3 Shire of Kojonup's Role in Public Health

Local government plays an important role in supporting the health and wellbeing of its community. Through its services, facilities, planning and partnerships, the Shire can help create environments that make healthy choices easier and improve quality of life.

The Shire contributes to public health by:

- Protecting the community from environmental health risks such as food safety issues, noise, waste and asbestos.
- Monitoring environmental conditions that may affect health.
- Supporting planning and development that creates healthy, safe and attractive places.
- Providing safe public infrastructure such as roads, footpaths and community facilities.
- Delivering Ranger Services that support community safety.
- Supporting community events, recreation opportunities and volunteering.
- Preparing for and responding to emergencies and disasters.

The Shire's Role in Delivering This LWP

Improving health and wellbeing is a shared responsibility. The Shire cannot achieve this alone and will work closely with residents, community organisations, government agencies and service providers.

The Shire will contribute by:

- Advocating for better services, infrastructure and funding for the community.
- Delivering programs, services and facilities that support health and wellbeing.
- Supporting community groups and local initiatives.
- Facilitating partnerships and collaboration to address local challenges.

By listening to the community and working with partners, the Shire aims to build a healthier, more connected and more resilient Kojonup for current and future generations. The Plan will be coordinated by the Shire's Environmental Health Officer

2 How the Plan Was Developed

The Shire developed this Liveability and Wellbeing Plan using local information, health data and feedback from the community. This approach helps ensure the Plan reflects the needs, priorities and aspirations of Kojonup residents and focuses on actions that can make a real difference.

2.1 Evidence-Based Foundations

The Shire reviewed a range of information to understand the health and wellbeing needs of the community and identify areas where action is needed. This included local health data, demographic information, government strategies and community planning documents.

Key documents considered during the development of the Plan included:

- WA State Public Health Plan.
- Shire of Kojonup Strategic Community Plan 2023–2033.
- Relevant local, regional and State strategies and policies.
- Available health, population and wellbeing data.

Using this information helped ensure that the Plan is based on evidence and aligns with broader health and community priorities.

2.2 Community and Stakeholder Engagement

Community input played an important role in shaping this Plan. The Shire sought feedback from local residents, community organisations, service providers and other stakeholders to better understand what is important to the community.

A total of 71 community members and stakeholders contributed through:

- Community surveys.
- Community events.
- Meetings.
- Workshops.

Participants were asked about their views on health, wellbeing, liveability, community strengths and areas where improvement is needed

2.3 Turning Feedback into Priorities

The Shire reviewed the community feedback alongside available health and demographic data to identify common themes and key issues affecting the community.

This process helped the Shire:

- Identify local health and wellbeing priorities.
- Better understand community needs and service gaps.
- Ensure the Plan reflects community expectations.
- Focus on actions that are practical and achievable.

The information gathered was then used to develop the priority areas and actions included in this Plan.

2.4 Endorsement and Implementation Planning

The priorities and actions in this Plan are informed by both community feedback and evidence. They have been carefully assessed to ensure they are realistic, achievable and aligned with the Shire's role and available resources.

This Plan provides a clear framework for action over the next five years. It will guide the Shire, community organisations and partner agencies in working together to improve the health, wellbeing and liveability of Kojonup.

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3 Community Profile and Health Evidence

3.1 Population and Demographics

The Shire of Kojonup is a rural community with an estimated population of around 1,965 people. The community has a balanced mix of males and females and a median age of 46 years, which is older than the State average.

Agriculture remains a major part of the local economy and identity. Farming, agricultural businesses and related industries make an important contribution to employment, community life and local prosperity.

Kojonup is a community with strong social connections. Sporting clubs, volunteer organisations, community groups, schools and local events all play an important role in bringing people together and supporting community wellbeing. These activities help strengthen social connections, reduce isolation and contribute to a strong sense of community pride.

The Shire also benefits from a diverse population. Around one quarter of residents were born overseas, and Aboriginal people make up an important part of the Kojonup community and cultural identity.

While many residents enjoy a high quality of life, some challenges exist. Distance from larger regional centres can make it harder for people to access specialist health services, support services and public transport. These challenges can particularly affect older residents, young people and those living on farms or more remote properties.

The Shire's parks, trails, sporting facilities, community buildings and public spaces provide valuable opportunities for physical activity, recreation and social connection. Maintaining and improving these assets helps support the health and wellbeing of the community.

Our community			
Population		Education Standard	
	1965 (estimated 2025)		
Male	49.8 %	Bachelor's degree	12.7 %
Female	50.2 %	Diploma	9.3 %
Persons, 15-24 years	8.3 %	Certificate IV	3.9 %
Persons, 25-44 years	24.0 %	Certificate III	13.9 %
Median Age	46.2 years	Industry & Employment	
Family Composition		Grain-Sheep or Grain-Beef Cattle Farming	6.7
Couples without children	47.3 %	Sheep Farming (Specialised)	5.8
Couples with children	42.0 %	Shearing Services	5.3 %
One parent family	12.7 %	Local Government Administration	5.1 %
Cultural Diversity		Road Freight Transport	4.0 %
Aboriginal and/or Torres Strait Islander	6.8 %	Volunteering rate (people who volunteered through an organisation in the past 12 months)	28.2 %
Non-Indigenous	86.3 %	Disability & Care	
Indigenous status not stated	16.8 %	Estimated disability prevalence	21.4 %
Persons born overseas	24.7%	Provided unpaid care (past 2 weeks)	11.3 %
SEIFA Locality Index			
Kojonup	923	Orchid Valley, Lumeah, Jingalup, Ryansbrook, Boscobel	1098

*The socio-economic indexes for Areas (SEIFA) summarise a range of socio-economic indicators including employment, income, housing and education. Higher SEIFA scores indicate lower levels of relative disadvantage, lower SEIFA scores indicate higher levels of relative disadvantage

3.2 Health and Wellbeing Snapshot – Key Insights

Health data highlights several strengths within the community, including healthy food consumption, strong community participation and active lifestyles. However, the data also identifies a number of preventable health risk factors that occur at rates higher than the Western Australian average. These areas have informed the priorities and actions within this Plan.

Key Health Indicators

Nutrition

Indicator	Kojonup	WA
Children eating recommended serves of fruit	70.9%	75.4%
Children eating fast food more than twice weekly	5.0%	6.2%
Adults eating recommended fruit serves	37.0%	33.4%
Adults eating recommended vegetable serves	6.6%	4.7%

Physical Activity

Indicator	Kojonup	WA
Children (0-15) years of age not meeting activity guidelines	65.2	62.8
Adults (15 years and above) not meeting activity guidelines	43.4	39.1

Overweight and Obesity

Indicator	Kojonup	WA
Children overweight	16.0%	15.0%
Children obese	12.3%	10.2%
Adult Obesity	46.6%	37.4%

Smoking and Tobacco Harm

Indicator	Kojonup	WA
Adult Smoking	23.4%	13.5%
Tobacco Hospitalisations (ASR)	441.3	366.8
Tobacco Deaths (ASR)	58.5	48.7
Smoking During Pregnancy	9.6%	7.6%

Alcohol and Drug Harm

Indicator	Kojonup	WA
Short-term risk drinking	16.7	11.9
Long term risk drinking	33.1	29.1
Alcohol Hospitalisations (ASR)	809.0	665.4
Alcohol Deaths (ASR)(	39.6	26.0
Drug Hospitalisations (ASR)	234.7	181.8

Injury and Safety

Indicator	Kojonup	WA
Transport Injury Hospitalisations (ASR)	499.5	236.9
Transport Deaths (ASR)	30.7	7.2
Mechanical Force Injury Hospitalisations (ASR)	795.2	N/A

Mental Health

Indicator	Kojonup	WA
Death Due to Self-Harm (ASR)	16.3	13.5

3.3 Kojonup Speaks

Community feedback played an important role in developing this Plan. Through surveys, workshops, meetings and community events, residents shared what they value about Kojonup, the challenges they face and their ideas for improving health and wellbeing. A total of 71 community members and stakeholders contributed to the consultation process.

The feedback highlighted a strong and resilient community with a clear desire to maintain and improve the quality of life enjoyed by residents.

What We Value About Kojonup

Community members identified many strengths that contribute to living well in Kojonup, including:

- A strong sense of community.
- Friendly and welcoming people.
- High levels of volunteering and community participation.
- Strong sporting and recreation opportunities.
- Local events that bring people together.
- The district's agricultural identity and community pride.

Many respondents highlighted the important role that sporting clubs, community groups, cultural activities and local events play in helping people stay connected and reducing social isolation.

What Helps People Live Well?

Residents identified several factors as being important to living a healthy and happy life in Kojonup:

- A safe and secure community.
- Access to quality health services.
- Mental health support.
- Opportunities for social connection.
- Emergency preparedness and community resilience.
- Protection from environmental health risks such as mosquitoes and poor air quality.

Challenges Identified by the Community

Community members also identified several issues that affect health and wellbeing.

Access to Services

While residents valued the quality of local health services, many reported difficulties accessing specialist and allied health services. Common barriers included:

- Long travel distances.
- Limited public transport options.
- Workforce shortages.
- The cost and time associated with travelling for appointments.

Mental Health and Wellbeing

Mental health was consistently identified as an important issue. Respondents highlighted concerns about:

- Social isolation.
- Access to support services.
- Rural stress and seasonal pressures.
- The wellbeing of young people and families.
-

Safety

Road safety was another key concern. Residents noted risks associated with:

- Long-distance travel.
- Agricultural machinery on roads.
- Road conditions.
- Driver behaviour.

Health Issues of Concern

Respondents identified the following as the most significant health issues affecting the community:

- Poor mental health, including stress, anxiety and depression.
- Illicit drug use.
- Chronic diseases such as diabetes and heart disease.
- Communicable diseases such as influenza.

Barriers to Healthy Living

Community members identified several barriers that make it harder to maintain a healthy lifestyle:

- Lack of time.
- Cost of healthy food.
- Cost of participating in activities.
- Work and family commitments.

Community Expectations

Residents indicated that local government has an important role to play in supporting health and wellbeing. Key expectations included:

- Supporting youth-focused programs and activities.
- Advocating for improved health and support services.
- Providing information and education on health and wellbeing issues.
- Supporting opportunities for physical activity and social connection.

Opportunities for the Future

The community identified several opportunities to improve health and wellbeing in Kojonup, including:

- Improving access to healthy and affordable food.
- Supporting walking groups, social sport and recreation opportunities.
- Enhancing parks, trails and public spaces.

- Improving access to health and support services.
- Strengthening community connection and inclusion.

What We Heard

The consultation confirmed that Kojonup is a connected and resilient community that values its people, lifestyle and sense of belonging. Community feedback, together with the health evidence presented in this Plan, helped identify three key priorities for action:

- Healthy People and Community.
- Connected People and Places.
- Safe, Healthy Places and Spaces.

Draft

4 Liveability and Wellbeing Priorities – Overview

The community health data and feedback collected during the development of this Plan identified several factors that influence the health and wellbeing of Kojonup residents. These include physical health, mental wellbeing, social connection, community safety and the environment in which people live, work and play.

In response, the Shire has identified three priority areas that will guide action over the next five years. These priorities reflect community needs, local health evidence and the role local government can play in supporting healthier communities.

Our key theme areas are:

Theme 1: Healthy People and Healthy Lifestyles

Making healthy choices easier for everyone.

Preventing illness and supporting healthy lifestyles helps people live longer, healthier lives. The Shire will support activities, programs and environments that encourage healthy behaviours and reduce preventable health risks.

This theme focuses on:

- Physical activity and active living.
- Healthy eating.
- Preventing chronic disease.
- Reducing smoking, vaping and tobacco use.
- Reducing alcohol and other drug-related harm.
- Health education and awareness.

Theme 2: Connected People and Places

Supporting a connected, inclusive and resilient community.

Strong social connections help people feel supported, included and valued. They are important for mental health, wellbeing and community resilience. The Shire will support opportunities for people to connect, participate and engage in community life.

This theme focuses on:

- Mental health and wellbeing.
- Social inclusion and participation.
- Reducing loneliness and social isolation.
- Supporting volunteers and community groups.
- Strengthening community partnerships and networks

Theme 3: Safe, Healthy Places and Spaces

Creating environments that support health, safety and wellbeing.

The places where people live, work and spend their time have a direct impact on health and quality of life. The Shire will work to protect the community from environmental and public health risks, improve safety and support healthy, accessible and sustainable places.

This theme focuses on:

- Environmental health and public safety.
- Road safety and injury prevention.
- Emergency preparedness and community resilience.
- Safe and accessible public spaces.
- Planning and infrastructure that supports healthy living

Key – Action Type			
BAU	Business as Usual	OP	Operating Project
CP	Council Plan	DAIP	Disability and Inclusion Plan

4.1 Priority 1: Healthy People and Healthy Lifestyles

Objective	Action	Role	Priority	Resources
To support active lifestyles and healthy behaviours that prevent chronic disease and improve overall health and wellbeing.	1.1 Physical Activity			
	1.1.1 Promote and maintain the Shire's shared path and trail network through promotional activities encouraging regular community use, updating signage and maps.	Deliver	Medium	BAU
	1.1.2 Support opportunities for low cost and/or free physical activity and other recreational options in public spaces and indoor facilities.	Support	Low	OP
	1.1.3 Promote existing Shire facilities, parks, public open spaces to increase awareness of free and low-cost opportunities for physical activity.	Support	Low	OP
	1.1.4 Identify opportunities for infrastructure improvements that enhance walkability, cycling safety	Deliver	Med	BAU

	and accessibility e.g. Shade, lighting, footpath improvements			
	1.1.5 Support initiatives that increase participation in physical activity by children, young people, older adults and other priority population groups.	Support	Medium	OP
	1.2 Support Healthy Eating			
	1.2.1 Promote local, state and federal health promotion/ campaigns to increase community awareness of health risks and opportunities to adopt healthy eating strategies.	Support	Medium	OP
	1.2.2 Provide guidance on healthy food and drink options into event funding guidelines	Deliver	Medium	BAU
	Support initiatives that improve access to affordable and healthy food.	Support	Medium	OP
	Promote healthy food environments within Shire managed facilities, events and funding programs	Support	Medium	BAU
	Provide statutory services which assist with the delivery of the development of local produce markets, community gardens, edible verges	Support	Medium	BAU
	1.3 Reduce Harm from Smoking, Vaping, Alcohol and Drugs			
	Maintain and expand smoke-free and vape-free public spaces and community events.	Deliver & Support	Medium	BAU
	Partner with health services to promote local cessation and support services.	Support	Medium	OP
	Promote responsible alcohol management practices at community events.	Support	Medium	BAU
		Deliver	Medium	BAU

4.2 Priority Area Two: Connected People and Places

Objective	Action	Role	Priority	Resources
To ensure our communities are encouraged, supported and given opportunities to connect and engage	2.1 Strengthen community mental wellbeing by embedding evidence-based mental health promotion initiatives across Shire strategies, programs and services			
	2.1.1 Participate in Community Service Provider networks to strengthen partnerships and coordinated service delivery aligned with Shire priorities	Support	High	BAU
	2.1.2 Partner with organisations (e.g. Act Belong Commit, Men's Health) to promote positive mental health messaging through Shire programs, events and communications	Deliver	Medium	OP
	2.2 To promote and increase visibility of local services and programs that support positive mental health and wellbeing.			
	2.2.1 Develop and maintain an annual communications schedule aligned with local, state and national health promotion campaigns (e.g. R U OK? Day)	Deliver	High	OP
	2.2.2 Maintain and regularly update the Community Services Directory to ensure it is accessible, current and promotes local services	Deliver	Medium	BAU
	2.2.3 Promote local mental health services, support services and crisis contacts through Shire communication channels and facilities	Deliver	High	BAU
	2.2.4 Engage priority population groups (e.g. seniors, youth, Aboriginal community) in planning and development of programs and services	Deliver	High	OP
	2.3 Support place-based initiatives that strengthen neighbourhood connection and reduce social isolation among vulnerable populations			
	2.3.1 Deliver events, programs and grants that connect children, young people and families with their community	Deliver	Low	OP
	2.3.2 Support opportunities that enhance participation and quality of	Deliver	Low	BAU

Objective	Action	Role	Priority	Resources
	life for people with disability and their carers			
	2.3.3 Support inclusive programs and events that foster belonging, particularly for individuals experiencing isolation or loneliness	Support	Low	BAU
	2.3.4 Build capacity of community groups to deliver local initiatives that enhance connection and wellbeing	Deliver & Support	Low	OP
	2.3.5 Support community-led projects through funding programs that improve inclusion, connection and neighbourhood safety (e.g. Neighbourhood Watch)	Support	Low	BAU
	2.3.6 Support delivery of trauma-informed approaches within community services and programs	Support	Medium	OP
	2.3.7 Facilitate access to professional development for Shire staff and community stakeholders in inclusion, communication and referral pathways	Support	Low	BAU
	2.3.8 Develop an internal toolkit identifying local referral contacts and pathways, to support front line staff when engaging with vulnerable community members.	Deliver	Medium	OP
	2.3.9. Develop welcoming kit	Deliver	Medium	OP
	2.3.10 Providing opportunities for resources and initiatives for building community capacity, further education, and community upskilling	Support	Low	OP
	2.3.11 Encouraging, supporting, and celebrating volunteering in the community	Deliver & Support	Low	OP

4.3 Priority Area 3: Safe, Healthy Places and Spaces

Objective	Action	Role	Priority	Action Type
To create safe, healthy and resilient environments that protect community	3.1 Strengthen partnerships with key agencies to deliver programs that improve environmental health, injury prevention and community resilience.			
	3.1.1 Implement targeted programs (e.g. Home Safety Review, Stay On Your Feet) for	Support	High	OP

health and wellbeing.

vulnerable and at-risk groups to strengthen household health and wellbeing			
3.1.2 Develop and promote communication resources to reach vulnerable population groups on climate change, emergency preparedness and response.	Deliver	Medium	BAU
3.1.3 Incorporate climate change adaptation and public health resilience measures into Shire planning and service delivery.	Deliver	Low	BAU
3.1.4 Support farm safety promotion and injury prevention initiatives in partnership with local agricultural organisations and government agencies	Support	Medium	OP
3.1.5 Promote education initiative/awareness-raising projects, including social media outreach regarding identified high risk health issues. Such as campaigns regarding Fite the Bite, Slip, Slop, Seek and Slap and Asbestos Awareness Week.	Deliver	Medium	BAU
3.2 Continue to fulfil the Shire's statutory responsibilities to ensure community environmental health and safety.			
3.2.1 Apply a Public Health lens checklist or assessment process to relevant new and reviewed Council policies, plans and procedures to ensure public health principles are considered	Deliver	Medium	BAU
3.2.2 Undertake regulatory food and public health inspections	Deliver	High	BAU
3.2.3 Investigate all public and environmental health service requests	Deliver	High	BAU

3.2.4 Deliver community education and awareness activities addressing identified environmental health risks.	Deliver	Low	BAU
1.3 Reduce injury and road trauma			
3.3.1 Investigate accident locations and undertake road safety audits in partnership with stakeholders; identify blackspots and develop mitigation plans	Deliver & Facilitate	High	BAU
3.3.2 Support community-led initiatives that reduce high-risk behaviours (e.g. alcohol, road safety, injury prevention)	Support	Medium	BAU
3.3.3 Promote local mental and physical health services available to residents impacted by road trauma or injury	Deliver	High	OP
3.3.4 Collaborate with local organisations, government agencies and community groups to identify local road safety issues and implement targeted initiative	Facilitate / Deliver / Support	Medium	OP
3.3.5 Partner with organisations (e.g. RoadWise) to promote driver safety awareness through Shire programs, events and communications	Support	Medium	OP

5 Implementation, Evaluation, Reporting and Review Process

5.1 Implementation

The Shire will work with community organisations, government agencies, local services and residents to deliver the actions in this Plan. Many actions build on existing programs and services, while others will be delivered through new partnerships and opportunities

The Environmental Health Officer will coordinate the implementation of the Plan and work with relevant Shire staff and partners to monitor progress.

To support implementation, the Shire will:

- Work with priority population groups to ensure programs meet community needs.
- Encourage collaboration across Shire services.
- Build partnerships with community organisations and government agencies.
- Support and promote local, state and national health initiatives.
- Seek funding opportunities to support health and wellbeing projects.
- Use existing community events and activities to promote health and wellbeing messages.

5.2 Evaluation

The Shire will regularly monitor progress to ensure the actions identified in this Plan are being delivered and continue to respond to community needs. Progress will be reviewed annually and reported to the Chief Health Officer as required under the *Public Health Act 2016*.

Because changes in population health can take many years to occur, a mix of short, medium and long-term indicators will be used.

Short-Term Progress Indicators

Short-term indicators measure implementation and activity.

Examples include:

- Progress against actions in the Plan.
- Number of programs, campaigns and initiatives delivered.
- Number of partnerships established or maintained.
- Participation in community activities and events.

Medium-Term Progress Indicators

Medium-term indicators will measure early outcomes and changes in community engagement and awareness. Indicators may include:

- Improved community perceptions of health and wellbeing.

- Increased participation rates in health and wellbeing programs and activities.
- Number and range of health promotion programs delivered.
- Number of regulatory inspections completed.
- Compliance rates with relevant public and environmental health legislation.

Long-Term Progress Indicator

Long-term indicators measure broader community health outcomes.

Examples include:

- Reduced rates of smoking and other health risk factors.
- Reduced rates of preventable injury and disease.
- Reduced preventable hospitalisations where local data is available.
- Improved health and wellbeing outcomes across the community.

5.3 Reporting and Review

The Plan will be reviewed each year to ensure it remains relevant and responsive to community needs. Annual reviews will consider:

- Progress against actions.
- Effectiveness of programs and initiatives.
- Health and population data.
- Emerging community issues.
- Available resources and funding opportunities.
- Feedback from community members and partners.

The Action Plan may be updated as required during the five-year period. At the end of the Plan, a full evaluation will be completed to help inform the next Liveability and Wellbeing Plan.

6 References

Public Health Act 2016, Western Australia

State Public Health Plan for Western Australia 2025–2030 – Government of Western Australia, Department of Health.

Great Southern Health Profile 2022, WA Country Health Service, Department of Health WA

Health and Wellbeing Profile Shire of Kojonup 2015 – 2024, Epidemiology Directorate, Public and Aboriginal Health Division, Department of Health WA.

Shire of Kojonup Strategic Community Plan – A Placemaking Strategy July 2023 - 2033

Australian Bureau of Statistics, Kojonup (S), 2016 Census All persons QuickStats.

Health and Wellbeing Surveillance System (HWSS)

ABS Social Economic Indexes for Australia (SEIFA). 2021.

Torrens University of Australia, Public Health Information Development Unit Social Health Atlas of Western Australia. <https://phidu.torrens.edu.au/>

MURADUP COMMUNITY ADVISORY COMMITTEE (MCAC) [Est. 2025]

Terms of Reference

1. MCAC will make recommendations to Council on matters pertaining to the governance and planning matters specifically concerning maintenance and operations of the Muradup Hall, and other assets in the townsite of Muradup as requested by Council, and make budget recommendations to the Council.
2. Provide input to Council as requested on matters pertaining to the Muradup Community in general.
3. Submit input into any future projects requested by Council regarding Muradup;
4. This Committee is explicitly set up to oversee processes related to the daily management and minor maintenance of the Muradup Hall by those Council approved volunteer Community Members.
5. The Shire is to provide governance and support to those approved Community Members who are managing the day-to-day services at the Hall including support for volunteer workdays, procedures regarding the usage of the Hall, events management etc. (this list is not exhaustive).
6. The MCAC does not have executive powers or authority to implement actions in areas over which Shire management has responsibility and does not have any delegated financial responsibility.
7. MCAC is not responsible for the operational and executive management of the Shire as per the *Local Government Act 1995*.
8. The MCAC role is to report to Council and provide appropriate recommendations and advice on matters relevant to its Terms of Reference in order to facilitate decision-making by Council in relation to the discharge of Council's responsibilities. The Council will fully consider recommendations from the Committee but is not obligated to accept such recommendations.
9. If funds are made available by the Community those funds will be subject to and managed through a 'Reserve Account' as per the *Local Government Act 1995: Financial Regulations*. The MCAC will receive financial management reports on this account. Council is ultimately responsible for the usage of the funds of this 'Reserve Account', based on the Accounts terms of reference.

Duties and Responsibilities:

The MCAC will engage with the Shire in a constructive and professional manner in order to discharge its advisory responsibilities and formulate its advice to Council.

Members of MCAC are expected to:

1. adhere to the Code of Conduct for Council Members, Committee Members and Candidates;
2. demonstrate behaviour which reflects the Shire of Kojonup's (Shire) desired culture ;
3. act in the best interests of the Shire as a whole;
4. apply good analytical skills, objectivity and good judgment ;
5. express opinions constructively and openly, raise issues that relate to the MCAC's responsibilities and pursue lines of enquiry in relation to Muradup;
6. exercise due care, diligence and skill when performing their duties;
7. observe the legal and regulatory obligations of local government.

MCAC members must not use or disclose information obtained through the MCAC except in meeting the MCAC's responsibilities, or unless expressly agreed by the President of the Shire or the Shire CEO.

Membership

Two (2) Councillors; and

Two (2) Proxy Delegates (Councillors) if required; and

3-4 Muradup Community Members as agreed and approved by Council

- (a) The evaluation of potential external members will be undertaken by the Chairperson of the MCAC and the Chief Executive Officer (CEO) who will take into account the experience of this person/s and their likely ability to apply appropriate skills.
- (b) Appointments of any external members shall be made by Council. Their tenure is at the discretion of the Council.
- (c) There will be no remuneration paid to members of the MCAC including any external person/s.
- (d) The Shire of Kojonup CEO shall be responsible for the provision of secretarial and administrative support to the MCAC.

Support Team

Chief Executive Officer or delegated nominee

Manager Financial and Corporate Services

Manager Works and Infrastructure

Manager Prop

Manager Property Services

Governance & CEO Executive Assistant

Meetings

Bi Annually and/or as required related to Council requests for information on matters raised by the Muradup Community.

Open to Public: Muradup Community Members Only as determined by Council

Voting: Voting is in accordance with Section 5.21 of the *Local Government Act 1995 (Act)*.

Confidentiality: All Committee members will be required to adhere to the Shire's confidentiality requirements as per the Code of Conduct for Council Members, Committee Members and Candidates.

Conduct of Meetings: MCAC meetings will be held in accordance with the *Act*, subsidiary legislation, and the Shire of Kojonup Local Government (Council Meetings) Local Law 2020.

That Council creates a Muradup Advisory Committee based on the presented Terms of Reference with representation from the following elected Councillors:

Cr. _____
Cr. _____

Cr. _____

Proxy Delegates

Cr. _____

Cr. _____

DRAFT



SHIRE OF KOJONUP

COMMITTEES of COUNCIL

NOMINATION FORM

COMMUNITY MEMBERS – 2026/2027

I Caroline Lindsell hereby nominate
Caroline Lindsell for the position of Community
Member to the following Shire of Kojonup Committee of Council:

Please 'TICK' the box against the relevant Committee. You can nominate yourself. The appointments are at the discretion of the Council.



Muradup Community Advisory Committee

Caroline Lindsell 29.04.2026
Signed (Nominator) Date

I hereby accept the nomination for the position of Community Member on the selected Committee above.

Caroline Lindsell 29.04.2026
Signed (Nominee) Date



SHIRE OF KOJONUP

COMMITTEES of COUNCIL

NOMINATION FORM

COMMUNITY MEMBERS – 2026/2027

I Brad Greeuw hereby nominate

Brad Greeuw for the position of **Community Member** to the following Shire of Kojonup Committee of Council:

Please 'TICK' the box against the relevant Committee. You can nominate yourself. The appointments are at the discretion of the Council.



Muradup Community Advisory Committee

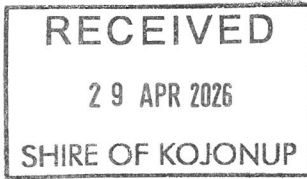
B. Greeuw
Signed (Nominator)

21-04-26
Date

I hereby accept the nomination for the position of Community Member on the selected Committee above.

B. Greeuw
Signed (Nominee)

21.04.26
Date



SHIRE OF KOJONUP
COMMITTEES of COUNCIL

NOMINATION FORM

COMMUNITY MEMBERS – 2026/2027

I JOHN SEXTON hereby nominate
COURTNEY PIESSE for the position of Community
Member to the following Shire of Kojonup Committee of Council:

Please 'TICK' the box against the relevant Committee. You can nominate yourself. The appointments are at the discretion of the Council.



Muradup Community Advisory Committee

John Sexton
Signed (Nominator)

25-4-2026
Date

I hereby accept the nomination for the position of Community Member on the selected Committee above.

[Signature]
Signed (Nominee)

25/4/26
Date



SHIRE OF KOJONUP

COMMITTEES of COUNCIL

NOMINATION FORM

COMMUNITY MEMBERS – 2026/2027

I Coral Greeuw hereby nominate
Brad Greeuw for the position of **Community Member** to the following Shire of Kojonup Committee of Council:

Please 'TICK' the box against the relevant Committee. You can nominate yourself. The appointments are at the discretion of the Council.



Muradup Community Advisory Committee

Coral Greeuw
Signed (Nominator)

21.4.26
Date

I hereby accept the nomination for the position of Community Member on the selected Committee above.

B. Greeuw
Signed (Nominee)

21.4.26
Date



SHIRE OF KOJONUP

COMMITTEES of COUNCIL

NOMINATION FORM

COMMUNITY MEMBERS – 2026/2027

I Estelle Cottering hereby nominate
Nathan Leitch for the position of Community
Member to the following Shire of Kojonup Committee of Council:

Please 'TICK' the box against the relevant Committee. You can nominate yourself. The appointments are at the discretion of the Council.

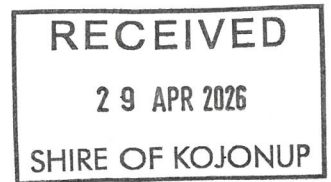


Muradup Community Advisory Committee

[Signature] 20/4/26
Signed (Nominator) Date

I hereby accept the nomination for the position of Community Member on the selected Committee above.

[Signature] 20/4/26
Signed (Nominee) Date



SHIRE OF KOJONUP

COMMITTEES of COUNCIL

NOMINATION FORM

COMMUNITY MEMBERS – 2026/2027

Ruth Amanda PESCUO (nee LINDSELL) hereby nominate

PAUL JOSEPH GRANT for the position of Community
Member to the following Shire of Kojonup Committee of Council:

Please 'TICK' the box against the relevant Committee. You can nominate yourself. The
appointments are at the discretion of the Council.

☒ Muradup Community Advisory Committee

R. A. Pescuo
Signed (Nominator)

29 04 26
Date

I hereby accept the nomination for the position of Community Member on the selected
Committee above.

[Signature]
Signed (Nominee)

29-04-26
Date

From: Barry
To: Grant Thompson
Cc: bg@bgsupertax.com.au
Subject: Proposal for Affordable Housing Development – Land Request Behind Katanning Road, Kojonup
Date: Monday, 23 February 2026 7:24:29 PM
Attachments: image7.png

Dear Mr Grant,

I hope you are well.

My name is parminder I am actively involved in regional property development in Western Australia, and I am very interested in contributing to the growth and long-term sustainability of Kojonup.

I am writing to formally express my interest in acquiring suitable land behind Katanning Road in Kojonup, subject to Shire availability. If the Shire is able to provide land at a reasonable price, with essential services such as electricity, water, and sewer infrastructure, I am prepared to proceed with a residential housing development project.

My proposal is to construct a mix of:

- 1-bedroom homes
- 2-bedroom homes
- 3-bedroom homes

(Concept designs and floor plans are attached for your review.)

The focus of this development is affordable rental housing. My intention is to offer very reasonable rental rates to attract families, workers, and essential service staff to settle in Kojonup.

If we are able to develop approximately 20 houses, this could bring:

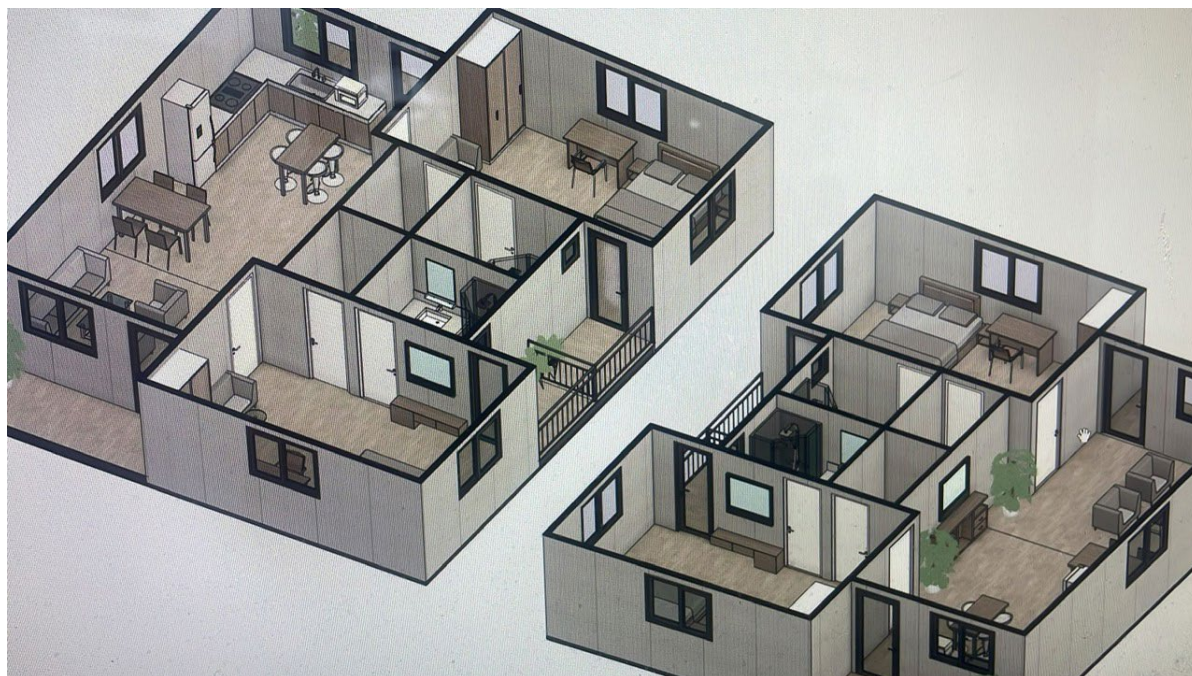
- Around 20 new families into town
- Potentially 20 or more additional children into local schools
- Increased local spending in IGA, cafés, hardware stores, Roadhouse, and other small businesses
- Greater economic activity and money circulation within the community

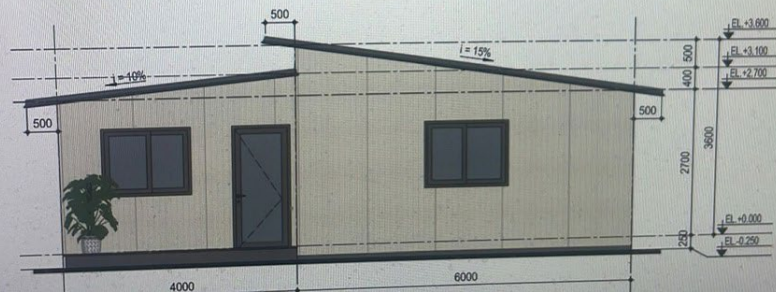
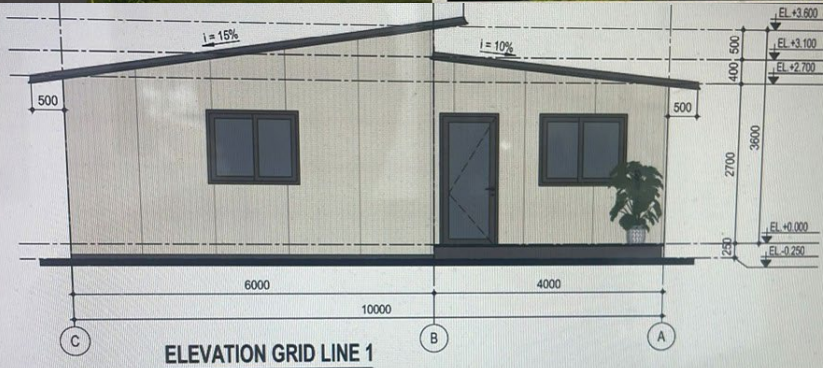
This would not only support population growth but also strengthen local businesses and community life.

I believe this proposal represents a genuine win-win opportunity — affordable housing supply for the Shire and sustainable investment for regional development.

I would welcome the opportunity to meet with you and discuss land availability, zoning, infrastructure requirements, and any planning considerations.

Thank you for your time and consideration. I look forward to your response.







MODULUS HOUSE - TYPE B - 3 BEDROOMS



TYPE B - 3 BEDROOM

Dimension _____

16m x 10m

Area _____

160 m²

Information _____

3 Bedrooms

3 Bathrooms

2 Storages

4 Loggias

Living room

Kitchen



11:07



home-designing



Parminder singh
0400607038

FIRST DEED OF AMENDMENT TO SUPERCHARGER LICENCE AGREEMENT

THIS FIRST DEED OF AMENDMENT ("Amendment") to the Supercharger Licence Agreement dated September 4, 2023 ("Agreement") is made effective as of the date the Amendment is executed set out below ("Effective Date") by and between The Shire of Kojonup ("Licensor") and Tesla Motors Australia, Pty Ltd (ACN 142 889 816) ("Licensee"). Capitalized terms not otherwise defined herein shall have the meanings given in the Agreement.

WHEREAS, the Licensor and Licensee entered into the Agreement for the installation of an electric vehicle charging station on a part of the property commonly known as Reserve 6171 under Management Order M697672, being the land described as Lot 300 on Deposited Plan 180687, being agreed portion of Crown Land and contained in Qualified Certificate of Crown Land Titel Volume LR3151 Folio 901; and

WHEREAS, the Licensor and Licensee now desire to amend the Agreement by the terms of this Amendment.

NOW, THEREFORE, with effect on and from the date of this Amendment except as otherwise provided herein, in consideration of the mutual covenants contained in the Agreement as amended hereby, the parties agree as follows:

1. Amendment of the Agreement.

- a. At clause 2, replace the words "(a) 4 parking spaces, (b) approximately 25-40 square meters of space for equipment" with "(a) 8 parking spaces to house 8 Superchargers, and (b) approximately 25-40 square meters of space for equipment."
- b. At clause 4, replace the words "All 4 parking spaces" with "All 8 parking spaces".
- c. Clause 5 – Commencement Date to be omitted and replaced with the below:

The commencement date for the operation of the Supercharger Station shall be the date that expansions works are complete, and the Supercharger Station is operational and open to the public (the "**Commencement Date**").

- d. Replace Exhibit A to the Agreement with new Exhibit A as follows:

Exhibit A

Exhibit A Premises and Property Depiction to be omitted and replaced with the below:

signatures and other signed copies transmitted electronically in PDF or similar format shall be treated as originals

***** Signatures appear on the next page *****

EXECUTED as a Deed on _____ 2026

Executed by **Licensor** in accordance with section 127 of the Corporations Act 2001 (Cth):

Signature of director

Full name of director

Signature of company secretary/director

Full name of company secretary/director

Executed for and on behalf of **Tesla Motors Australia, Pty Ltd** by its duly authorised representative.

Signature of authorised representative

Name of authorised representative

TESLA SUPERCHARGER LICENCE AGREEMENT

This Licence (this "**Licence**") is entered on 4/9/23 by and between Shire of Kojonup ("**Licensor**") *mn* and Tesla Motors Australia, Pty Ltd ("**Licensee**" or "**Tesla**"). Licensor and Licensee are each referred to as a "**Party**" and collectively as the "**Parties**".

WHEREAS, Tesla, through the provision of electric vehicle charging services at the Premises, will provide value to Licensor by increasing the visibility of, and attracting electric vehicle drivers to, the Property; and

WHEREAS, Licensor pursuant to Management Order M697672 registered on 7 July 2014 care, control and management has been vested in the LGA, with the designated purpose of "recreation". The LGA has the power to lease or licence the whole or any portion of the Location Site for any term not exceeding 21 years. (the "**Master Lease**"); and

WHEREAS, Licensor acknowledges the value of having an electric vehicle charging station to serve electric vehicle drivers at the Property.

NOW THEREFORE, in consideration of the above and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1) **CONTACT INFORMATION:**

Licensor's Address for Notices and Payments:

Shire Of Kojonup
93-95 Albany Highway
Kojonup, WA, 6395
Attention: Chief Executive Officer
Phone: 08 9831 2400
Email: council@kojonup.wa.gov.au

Licensee's Address for Notices:

Tesla Motors Australia, Pty Ltd
ACN 142 889 816
Level 14, 15 Blue Street,
North Sydney NSW 2060
Attention: Supercharger Team
Phone: +61 4 2536 4471
Email: supercharger-apac@tesla.com

2) **PREMISES:** Licensor hereby licences to Licensee: (a) 4 parking spaces, (b) approximately 25-40 square metres of space for equipment (collectively, the "**Premises**") on part of, located at Reserve 6171 under Management Order M697672, being the land described as Lot 300 on Deposited Plan 180687, being agreed portion of Crown Land contained in Qualified Certificate of Crown Land Title Volume LR3151 Folio 901 and as depicted on **Schedule A** attached hereto (the "**Property**") in order to build an electric vehicle charging station to charge electric vehicles compatible with the supercharger station (the "**Supercharger Station**").

3) **CONSTRUCTION:** Upon delivery of possession of the Premises to Licensee, Licensee shall, at its sole expense install certain trade fixtures indicated in **Schedule B** (the "**Trade Fixtures**") as further described and defined in **Schedule B**. Licensee shall, at its own costs and expenses, be responsible for the installation of the Infrastructure (as defined in **Schedule B**) for the Supercharger Station, including utility connections, concrete pads, conduit, wiring and related installations.

- 4) **INITIAL FOOTPRINT:** All 4 parking spaces shall serve as dedicated charging stalls to be used only by electric vehicles compatible with the Supercharger Station (the "**Dedicated Stalls**"). The Dedicated Stalls shall be identified by signage similar to the signage depicted in Schedule B.

On and from December 2023, or such other date that the Licensee may determine in its absolute discretion upon notification to the Licensor in writing ("**Mass Adoption Date**"), the Supercharger Station at the Premises shall be open for use by all electric vehicles which are compatible with the Supercharger Station. At the relevant time, the Licensee may make such changes to the Trade Fixtures that may be required for such use by non-Tesla electric vehicles. Without prejudice to the foregoing, the Licensee shall have the right to cease use of the Supercharger Station by non-electric vehicles, at any time prior to the Mass Adoption Date, for any or for no reason, without incurring any liability to the Licensor.

- 5) **COMMENCEMENT DATE:** The Term shall commence on ^{29 September 3} ~~1 April 2024~~, the date the Licensor shall provide possession of the Premises to Licensee to begin its work pursuant to this Licence (the "**Commencement Date**"). The Licensee shall have the right to terminate this Licence at any time prior to the Commencement Date, for any or for no reason, without incurring any liability to the Licensor, provided that in the event that the Licensee has commenced work on the Property, the Licensee shall at its cost, reinstate the Property to the condition as at the Possession Date. MN
- 6) **TERM:** The initial term of this Licence is five (5) years commencing on the Commencement Date (the "**Term**"). Licensee shall have the right to twice extend the Term, each extension shall be for an additional period of five (5) years, by providing written notice to Licensor no later than thirty (30) days prior to the expiration of the then current Term.
- 7) **REMOVAL:** Tesla shall, at its sole cost, remove the Trade Fixtures promptly following termination of this Agreement and restore the Premises to a condition commensurate with the rest of the Property, subject to exceptions for reasonable wear and tear and damage by casualty or condemnation. Licensor agrees that all Trade Fixtures and related intellectual property are and shall remain the property of Tesla. The Infrastructure shall be left in a safe condition and shall become the property of the Licensor upon termination of this Agreement (except for Infrastructure that is upstream of the meter, which is and shall remain the property of the utility).
- 8) **UTILITIES:** Licensee agrees to arrange for and pay the charges for all Licensee-related utility services provided or used in or at the Premises during the Term. Licensee shall pay directly to the utility company the cost of installation of any and all such Licensee related utility services and shall arrange to have the utility service separately metered and invoiced. Licensor consents to the installation of such meters.
- Licensor shall not be responsible for any damages suffered by Licensee in connection with the quality, quantity or interruption of any utility service, provided that the cause of the disruption or damage was not due to Licensor's gross negligence or willful misconduct.
- 9) **USE:** Licensee shall use and occupy the Premises during the Term for the Supercharger Station and incidental purposes, including generating photovoltaic electricity and operating an energy storage system, providing internet connectivity services to the customers and for any other lawful use as may be approved by the Licensor, such approval not to be unreasonably withheld, conditioned or delayed

("Permitted Use"). Tesla is authorised to operate and collect payment for use of the Supercharger station year round, twenty four hours per day and seven days per week.

- 10) **PAYMENT FOR CHARGING SERVICES:** Licensor shall have no right to request or accept payment from Tesla customers or any other third parties in connection with services provided by the Supercharger Station.
- 11) **MAINTENANCE:** Licensee shall be responsible for maintaining the Trade Fixtures. Notwithstanding the foregoing, Licensor's normal responsibility to maintain the common areas of the Property (which shall include ensuring that the Premises are cleared of any foliage, shrubbery or any other such overgrowth) shall also apply to the Premises, including garbage collection. Licensor agrees to coordinate any car park maintenance with Licensee to ensure that charging stalls remain available for vehicle charging at all times.
- 12) **TEMPORARY IMPAIRMENT:** Tesla agrees that the Licensor shall have the right to temporarily access and/or temporarily restrict access to a portion of the Premises to perform routine parking lot maintenance, provided that (a) not more than half of the charging stalls may be restricted at any given time, (b) Licensor shall use commercially reasonable efforts to minimise any impairment of the Premises, including without limitation, by limiting such impairment to times of day and days of the week that are not busy charging periods, and (c) except in the case of an emergency, Licensor shall provide Tesla with at least 30 days prior written notice stating the date, time, duration and scope of the planned impairment.
- 13) **LICENSOR COVENANTS:** Licensor represents that Shire of Kojonuplease the property pursuant to the Master Lease and that this Licence does not violate any agreement, licence or other commitment of Licensor and that the Property is subject to no conditions (Excepting Ministerial Approval), restrictions or covenants incompatible with the Permitted Use. Licensor shall not take any action that would cause or permit the impairment or interruption of the use of the Premises or the Trade Fixtures. Licensor agrees to notify Licensee as soon as practicable if it has knowledge of (i) third parties impairing or misusing the Premises or Trade Fixtures or (ii) a needed repair to the Premises or Trade Fixtures. If non-Tesla vehicles are repeatedly parked in the Dedicated Stalls, thereby impairing use of the Dedicated Stalls, then Licensor shall cooperate with Licensee to determine and implement an appropriate and effective strategy for preventing such impairment, which may include, without limitation, alternative signage and painted asphalt. In no event, however, shall Licensor be responsible for enforcement of the above parking restrictions.
- 14) **ASSIGNMENT:** Licensee shall not assign this Licence voluntarily or by operation of law, or any right hereunder, nor sublet the Premises or any part thereof, without the prior written consent of Licensor and Western Australia Minister for Lands (Minister).
- 15) **SIGNS:** Licensee signage to be installed at the Premises is represented in **Schedule B**, including an information placard and signs to identify Dedicated Stalls. Any material revisions or additions to the signage depicted in **Schedule B** shall be subject to Licensor approval, which shall not be unreasonably withheld, conditioned or delayed. In addition, Licensee shall be permitted to install and maintain way-finding/directional signage on the Property subject to Licensor approval, which shall not be

unreasonably withheld, conditioned or delayed. All signs shall be professionally prepared, installed and maintained at Licensee's expense.

16) **INDEMNIFICATION:**

(A) Licensors:

- i. Except to the extent a claim arises from any negligence or willful misconduct of a Licensor Indemnified Party and subject to clause 20), Licensee agrees to indemnify the Licensor, its Affiliates and their respective directors, officers, managers, members, employees, agents and representatives (each a "**Licensor Indemnified Party**") from all losses and liabilities, including court costs and reasonable attorney's fees, directly arising out of the: (i) Licensee's use of the Premises; (ii) Licensee's breach of this Agreement; or (iii) bodily injury or damage to real or tangible personal property caused by the use of the Trade Fixtures.
- ii. Licensee agrees to indemnify the Western Australia Minister for Lands (**Minister**) against all losses, damages or expenses which the Minister suffers or incurs arising from (1) Licensee's use and occupation of the Premises; (2) any act or omission of the Licensee in connection with the Licence; or (3) Licensee's breach of this Agreement.

- (B) Licensee: Except to the extent a claim arises from any negligence or willful misconduct of a Tesla Indemnified Party and subject to clause 20), Licensor hereby agrees to indemnify, hold harmless and defend the Licensee, its Affiliates and their respective directors, officers, managers, members, employees, agents and representatives (each a "**Tesla Indemnified Party**") from all losses and liabilities, including court costs and reasonable attorney's fees, directly arising out of the: (i) Licensor's entry onto the Premises; or (ii) Licensor's breach of this Agreement.

- 17) **DESTRUCTION:** Any partial or total destruction of the Premises shall, at Licensor's or Licensee's election, terminate this Licence.

- 18) **DEFAULT:** Each of the following shall constitute an "**Event of Default**" under this Agreement:

(1) Breach: the failure by either Party to perform or observe any material term or condition of this Licence and such failure continues for a period of thirty (30) days after receipt of written notice thereof from the other Party, provided however, that if the nature of such default is such that the same cannot reasonably be cured within said thirty (30) day period and the defaulting Party commences to cure within such 30-day period and proceeds with diligence and continuity, the such Party shall have additional time to cure as is reasonably required.

(2) Bankruptcy; Insolvency: the appointment of a receiver or trustee to take possession of all or substantially all of the assets of Licensee located at the Premises if possession is not restored to Licensee within sixty (60) days; or a general assignment by Licensee for the benefit of creditors; or any action or proceeding commenced by or against Licensee under any insolvency or bankruptcy act, or under any other statute or regulation having as its purpose the protection of creditors and in the case of involuntary actions filed against Licensee the same are not discharged within sixty (60) days.

19) **REMEDIES:** Licensor and Licensee acknowledge and agree that each Party shall have all remedies available at law or in equity if an Event of Default by the other Party has occurred and is continuing. In addition, if an Event of Default by Tesla has occurred and is continuing, then Licensor may:

(1) continue this Licence in effect by not terminating Licensee's right to possession of said Premises and thereby be entitled to enforce all Licensor's rights and remedies under this Licence; or

(2) bring an action to recover and regain possession of said Premises in the manner provided by the laws of eviction of the State where the Premises are located then in effect.

20) **EXCLUSIONS:** Notwithstanding anything herein to the contrary, each Party expressly releases the other from any claims for, speculative, indirect, consequential or punitive loss, costs or damages of any kind and howsoever incurred.

21) **INSURANCE:** Through the duration of the License, Licensee shall maintain public liability insurance with limits with the equivalent of AUD 20,000,000 Twenty Million Dollars per occurrence or per claim and AUD 20,000,000 Twenty Million Dollars in aggregate for bodily injury or third party property damage. Licensee shall include the Licensor as an interested party or equivalent status on its public liability insurance in respects to liability for services provided under this License. Licensee must maintain workers' compensation in accordance with laws and regulations in the territory in which the premises is located. Evidence of such insurance shall be delivered to Licensor upon the execution of this agreement and upon reasonable request by the Licensor.

22) **CONFIDENTIALITY AND PUBLICITY:**

(A) Confidentiality: Licensee and Licensor agree that the terms of this Licence are non-public, confidential or proprietary information or documentation provided by one Party to the other Party in connection with this Licence is confidential information, and both Parties agree not to disclose such confidential information to any person or entity during the Term and for a period of three years thereafter.

(B) Permitted Disclosures: Notwithstanding the foregoing, the Parties may disclose information (i) to their Affiliates, subcontractors, lenders, employees, financial, legal and/or space planning consultants that have a "need to know" such confidential information and have committed to treat the information as confidential under terms no less protective than the terms of this section, provided that the Party disclosing the confidential information shall be liable for any disclosure by such authorised recipients; and (ii) to the extent required by law.

(C) Publicity: Neither Party or its affiliates will use the other Party's name, trademark or logo without such other Party's prior written consent. The Licensor shall not advertise or issue any public announcement relating to the subject matter of this Agreement without the Licensee's prior written consent, the giving of which consent shall be at the sole discretion of the Licensee. The Licensor shall not use the Licensee's name in any format for any promotional, publicity, marketing or advertising purpose.

- 23) **NOTICES**: All notices or demands shall be in writing and may be given by post or by delivery to the addresses of the respective parties as specified in Section 1 above. Posted notices will be taken to have been received three (3) days after posting unless proved otherwise. Licensor and Licensee may change their respective addresses for notices by giving notice of such new address in accordance with the provisions of this paragraph.
- 24) **BROKERS**: Licensor and Licensee represent to each other that each has dealt with no broker and each hereby agrees to indemnify and hold the other harmless from any claims for any such commissions or fees.
- 25) **SALE OR TRANSFER**: In the event of a sale or transfer of all or a portion of Licensor's interest in the Property or Premises while this Licence is in effect, Licensee's rights shall be conveyed with the Property or Premises and Licensor warrants that any transferee shall be bound by all terms and conditions of this Licence, and shall obtain any necessary documents to confirm such assignment.
- 26) **SUCCESSORS AND ASSIGNS**: This Licence shall be binding upon and shall inure to the benefit of Licensor and Licensee and their respective successors and assigns.
- 27) **SUBORDINATION**: This Licence is subject to and subordinate to all ground or superior leases and to all mortgages which may now or hereafter affect such leases or the real property of which the Premises are a part and to all renewals, modifications, consolidations, replacements and extensions of any such ground or superior leases and mortgages; provided that Licensee's rights under this Licence shall not be disturbed by such subordination so long as no Event of Default by Licensee exists. This section shall be self-operative and no further instrument of subordination or non-disturbance shall be required by any ground or superior lessor or by any mortgagee, affecting any lease or the Property.
- 28) **GOVERNING LAW**: This Licence shall be governed by the laws of the State where the Premises are located.
- 29) **TIME**: Time is of the essence in this Licence.
- 30) **COUNTERPARTS**: This Licence may be executed in counterparts, each of which shall be deemed an original and all of which together will constitute one agreement. Signed copies transmitted electronically in PDF or similar format shall be treated as originals.
- 31) **MINISTERIAL CONSENT**: The Licensor and Licensee acknowledge and agree that the Premises is on Crown Reserve land and is subject to a Management Order made under the Land Administration Act 1997 (WA) (LAA) in favour of the Licensor and that the entry into this Licence is subject to the prior written approval of the Minister pursuant to section 18 of the LAA. The Licensee must obtain any necessary approval or consent of the Licensor, the Minister or the State of Western Australia to the extent the prior consent or approval of the Licensor, the Minister or the State of Western Australia (as the case may be) is required by law in respect of any act, matter or thing done or proposed to be done by the Licensee under this Licence.
- 32) **OPTION FOR ADDITIONAL LICENCE**: The Licensee may request the Licensor licence additional land at the Property to the Licensee (**Additional Licence**) for the installation and use of electric vehicle

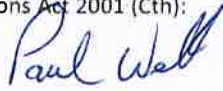
charging stations to charge electric vehicles compatible with the Tesla supercharger station when exercising any option to extend the Term pursuant to clause 6). If the Licensor agrees (which shall be at its sole discretion) to enter into the Additional Licence then, subject to obtaining any requisite consent or approval of the Additional Licence from the Minister, the Licensee and Licensor will enter into the Additional Licence and enter into good faith discussions as to whether the Additional Licence will be in the form of a variation to this Licence or a separate licence agreement on substantially the same terms as this agreement.

[Signature page follows.]

EXECUTED as a Deed on

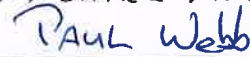
2023.

Executed by Licensor
in accordance with section 127 of the
Corporations Act 2001 (Cth):



Signature of ~~director~~

DEPUTY SHIRE PRESIDENT



Full name of ~~director~~

DEPUTY SHIRE PRESIDENT



Signature of ~~company secretary/director~~

CHIEF EXECUTIVE OFFICER

GRANT TRAVIS THOMPSON

Full name of ~~company secretary/director~~

CHIEF EXECUTIVE OFFICER

Executed by Tesla Motors Australia, Pty Ltd
ACN 142 889 816 in accordance with section 127
of the Corporations Act 2001 (Cth):



Signature of director

Thomas Drew

Full name of director



Josef Tadich (Aug 31, 2023 17:43 GMT+10)

Signature of company secretary/director

Josef Tadich

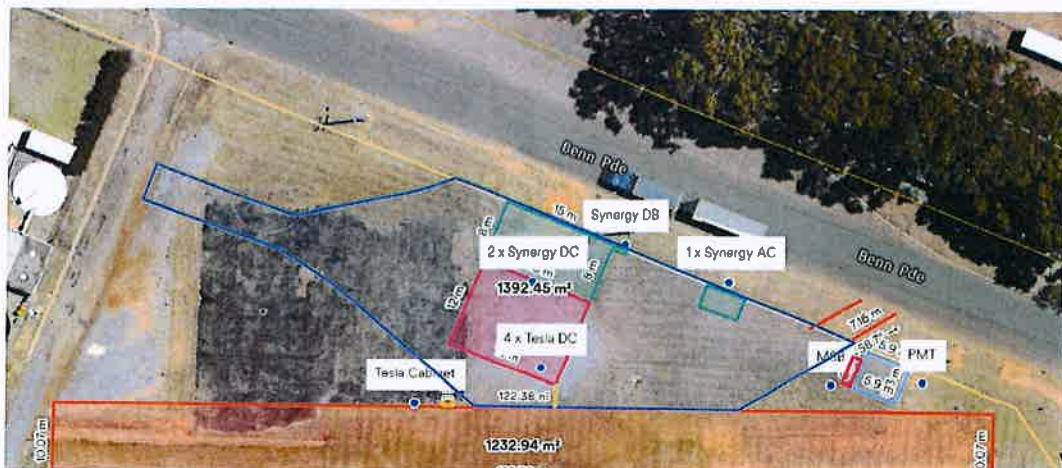
Full name of company secretary/director

Schedule A

Premises and Property Depiction and Address

Property Address: Part of Property located at Reserve 6171 under Management Order M697672, being the land described as Lot 300 on Deposited Plan 180687, being agreed portion of the Crown Land contained Qualified Certificate of Crown Land Title Volume LR3151 Folio 901.

Premises and Property Depiction:



Schedule B

Licensee Improvements

Licensee shall install the Supercharger Station on the Premises pursuant to the terms of this **Schedule B**. Licensee installation shall include the installation of the infrastructure for the Supercharger Station, which may include power supply, utility connections, concrete pads, conduit and wiring (the **"Infrastructure"**).

The Supercharger Station will also include certain trade fixtures as determined by Licensee, which may include, without limitation, the vehicle chargers, charge posts, switchgear, signage, fence or other visual barriers, canopy, solar panels, and an energy storage system (the **"Trade Fixtures"**).

The Trade Fixtures to be installed as of the Commencement Date will include the following:

- 1 Tesla "Superchargers"
- 4 charging posts
- Switchgear and meter panel
- Signage

The installation of the Infrastructure and the Trade Fixtures is collectively referred to as the **"Licensee Improvements"**. The Licensee Improvements and the location of the installation thereof are hereby approved by Licensor without condition, provided that all Licensee Improvements shall at all times comply with applicable laws, codes and ordinances and Infrastructure and Trade Fixtures shall be installed, maintained and replaced at Licensee's sole cost.

Signage

Dedicated Stall Sign Example





MONTHLY FINANCIAL REPORT

30 JUNE 2026

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**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2026**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 JUNE 2026
Prepared by: Darren Long (Finance Consultant)
Reviewed by: Jill Johnson (MFCS)

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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement. The Council currently holds no monies in the Trust Fund.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable

from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows

are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

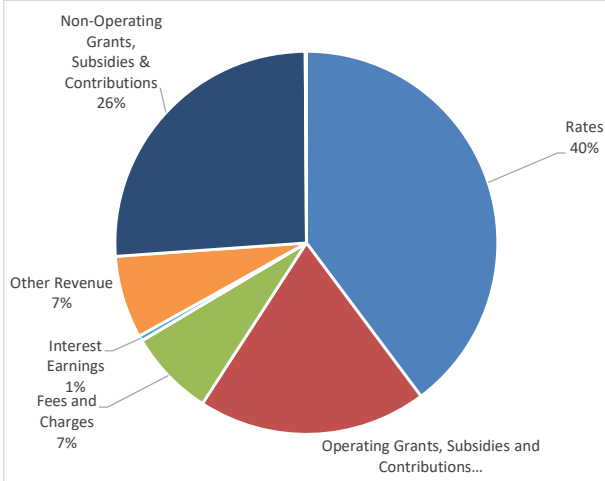
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

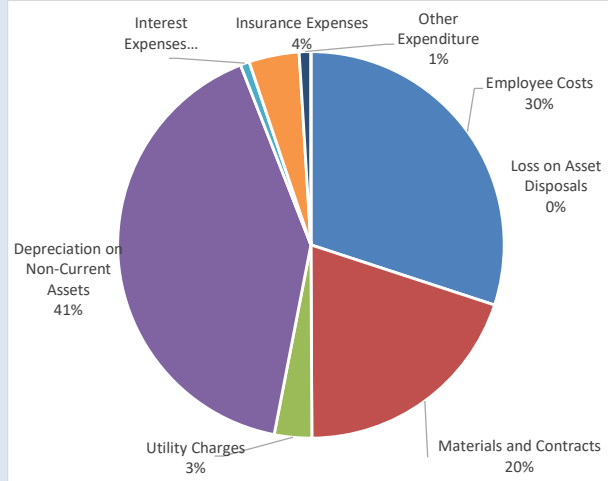
All figures shown in this statement are rounded to the nearest dollar.

**SHIRE OF KOJONUP
EXECUTIVE SUMMARY
FOR THE PERIOD ENDING 30 JUNE 2026**

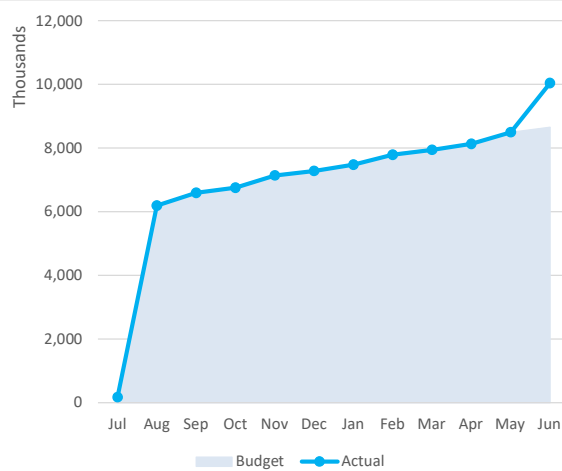
OPERATING REVENUE



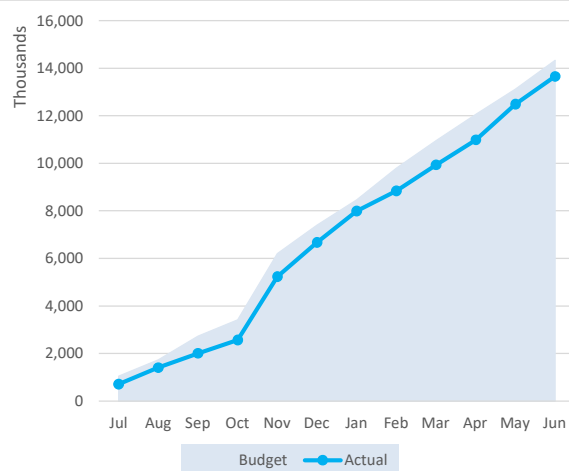
OPERATING EXPENSES



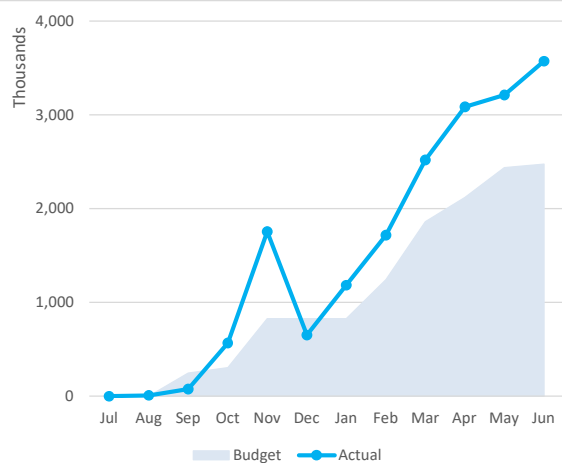
OPERATING REVENUE - Budget-v-YTD Actual



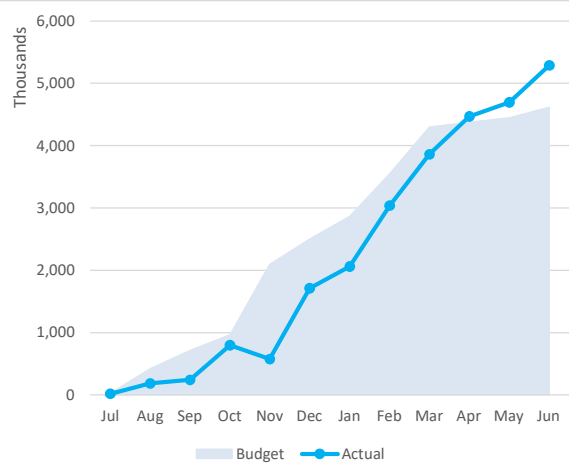
OPERATING EXPENSES - Budget-v-YTD Actual



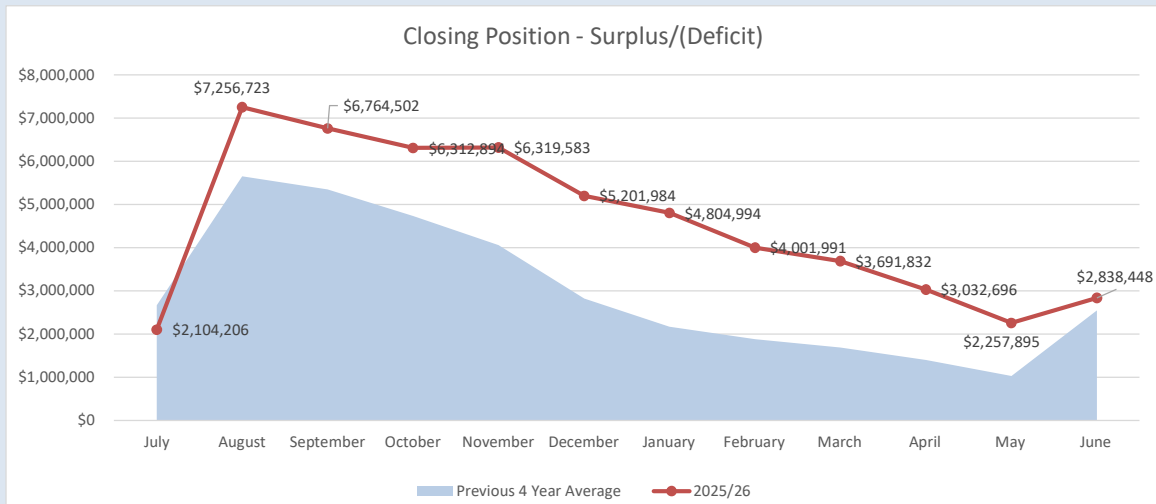
CAPITAL REVENUE - Budget-v-YTD Actual



CAPITAL EXPENSES - Budget-v-YTD Actual



**SHIRE OF KOJONUP
EXECUTIVE SUMMARY
FOR THE PERIOD ENDING 30 JUNE 2026**



**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2026**

STATUTORY REPORTING PROGRAMS

The local governments operations as disclosed in these financial statements encompass the following service orientated activities/programs.

	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for good community health.	Food and water quality, pest control, immunisation services, child health services and health education.
EDUCATION AND WELFARE To meet the needs of the community in these areas.	Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.
HOUSING To help ensure adequate housing.	Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.
COMMUNITY AMENITIES Provide services required by the community.	Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets).
RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.	Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.
TRANSPORT To provide effective and efficient transport services to the community.	Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.
ECONOMIC SERVICES To help promote the Shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
OTHER PROPERTY AND SERVICES To monitor and control Shire's overhead operating accounts.	Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.

SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 30 JUNE 2026

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL	VARIANCE
EXPENDITURE (Excluding Finance Costs)	\$	\$	\$	
General Purpose Funding	(85,551)	(85,551)	(86,384)	1%
Governance	(1,190,673)	(1,190,673)	(987,054)	-17%
Law, Order, Public Safety	(627,836)	(627,836)	(407,648)	-35%
Education and Welfare	(52,978)	(52,978)	(49,078)	-7%
Health	(529,526)	(529,526)	(345,091)	-35%
Housing	(397,618)	(397,618)	(482,652)	21%
Community Amenities	(932,923)	(932,923)	(835,175)	-10%
Recreation and Culture	(1,615,138)	(1,615,138)	(1,579,755)	-2%
Transport	(6,718,327)	(6,718,327)	(6,622,563)	-1%
Economic Services	(1,969,818)	(1,969,818)	(1,921,400)	-2%
Other Property and Services	(77,325)	(77,325)	(232,727)	201%
Operating Expenses	(14,197,712)	(14,197,712)	(13,549,527)	
REVENUE				
General Purpose Funding	6,232,974	6,232,974	7,627,311	22%
Governance	60,040	60,040	90,491	51%
Law, Order, Public Safety	256,136	256,136	172,354	-33%
Education and Welfare	20,580	20,580	5,865	-72%
Health	3,000	3,000	3,336	11%
Housing	406,420	406,420	378,110	-7%
Community Amenities	317,300	317,300	434,824	37%
Recreation and Culture	67,386	67,386	63,021	-6%
Transport	253,357	253,357	248,389	-2%
Economic Services	952,860	952,859	931,856	-2%
Other Property & Services	83,450	83,450	77,716	-7%
Operating Revenue	8,653,503	8,653,502	10,033,273	
Sub-total	(5,544,209)	(5,544,210)	(3,516,254)	
FINANCE COSTS (INTEREST)				
Law & Order	(19,970)	(19,970)	(14,597)	-27%
Health	(1,647)	(1,647)	(1,074)	-35%
Housing	(32,315)	(32,315)	(25,040)	-23%
Recreation & Culture	(64,449)	(64,449)	(51,529)	-20%
Transport	(1,565)	(1,565)	(1,020)	-35%
Economic Services	(10,834)	(10,834)	(10,131)	-6%
Total Finance Costs	(130,780)	(130,780)	(103,391)	
NON-OPERATING REVENUE				
Transport	2,365,133	2,365,133	3,535,380	49%
Total Non-Operating Revenue	2,365,133	2,365,133	3,535,380	
PROFIT/(LOSS) ON SALE OF ASSETS				
Governance Loss	0		0	
Governance Profit	0		14,118	0%
Total Profit/(Loss)	0	0	14,118	
NET RESULT	(3,309,856)	(3,309,857)	(70,146)	
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	
Total Other Comprehensive Income	0	0	0	
TOTAL COMPREHENSIVE INCOME	(3,309,856)	(3,309,857)	(70,146)	

"Traffic Lights" Colour Coding:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the Council has defined a formula in Council Policy 2.1.6 (see also Variance Report in these Statements).

To simplify this reporting, a traffic light system is used in the variance column of the Statement of Comprehensive Income and the Rate Setting Statement, as follows:

Revenue:

Green = Actual Revenue is greater than Year-to-Date budgeted revenue

Red = Variance between Actual Revenue and Year-to-Date budget is greater than 10% (lower)

Expenditure:

Green = Actual Expenditure is less than Year-to-Date budgeted expenditure

Red = Variance between Actual Expenditure and Year-to-Date budget is greater than 10% (higher)



**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 JUNE 2026**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGEES

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 REVENUE

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION

Depreciation expense raised on all classes of assets.

FINANCE COSTS

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 30 JUNE 2026

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL	VARIANCE
Expenses				
Employee Costs	(4,695,571)	(4,695,571)	(4,100,068)	-13%
Materials and Contracts	(3,166,263)	(3,166,264)	(2,714,217)	-14%
Utility Charges	(397,675)	(397,675)	(426,725)	7%
Depreciation on Non-Current Assets	(5,155,411)	(5,155,411)	(5,601,857)	9%
Interest Expenses	(130,780)	(130,780)	(103,391)	-21%
Insurance Expenses	(496,255)	(496,255)	(572,615)	15%
Other Expenditure	(286,537)	(286,536)	(134,045)	-53%
Operating Expenses	(14,328,492)	(14,328,492)	(13,652,918)	
Revenue				
Rates	5,405,109	5,405,109	5,404,864	0%
Operating Grants, Subsidies and Contributions	1,322,758	1,322,758	2,628,615	99%
Fees and Charges	906,330	906,330	992,987	10%
Service Charges	0	0	0	0%
Interest Earnings	75,500	75,500	59,648	-21%
Other Revenue	943,806	943,805	947,158	0%
Operating Revenue	8,653,503	8,653,502	10,033,273	
Sub-total	(5,674,989)	(5,674,990)	(3,619,646)	
Non-Operating Grants, Subsidies & Contributions	2,365,133	2,365,133	3,535,380	49%
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0	0	0%
Profit on Asset Disposals	0	0	14,118	0%
Loss on Asset Disposals	0	0	0	0%
Non-Operating Revenue	2,365,133	2,365,133	3,549,499	
Net Result	(3,309,856)	(3,309,857)	(70,147)	
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	
Total Other Comprehensive Income	0	0	0	
TOTAL COMPREHENSIVE INCOME	(3,309,856)	(3,309,857)	(70,147)	

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 30 JUNE 2026

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE	\$	\$	\$			
Rates	5,405,109	5,405,109	5,404,864	Within Threshold	Within Threshold	
Operating Grants and Subsidies	1,322,758	1,322,758	2,628,616	1,305,858	98.72%	▲
Fees and Charges	906,330	906,330	992,988	86,658	Within Threshold	
Interest Earnings	75,500	75,500	59,648	(15,852)	(21.00%)	▼
Profit on Asset Disposal	0	0	14,118	14,118	0.00%	
Other Revenue	943,806	943,805	947,158	Within Threshold	Within Threshold	
	8,653,503	8,653,502	10,047,392			
LESS OPERATING EXPENDITURE						
Employee Costs	(4,695,571)	(4,695,571)	(4,100,068)	595,503	(12.68%)	▲
Materials & Contracts	(3,166,264)	(3,166,264)	(2,714,217)	452,047	14.28%	▲
Utilities	(397,675)	(397,675)	(426,725)	(29,050)	Within Threshold	
Depreciation on Non-Current Assets	(5,155,411)	(5,155,411)	(5,601,857)	(446,446)	Within Threshold	
Interest Expense	(130,780)	(130,780)	(103,391)	27,389	(20.94%)	▲
Insurances	(496,255)	(496,255)	(572,615)	(76,360)	(15.39%)	▼
Loss on Asset Disposal	0	0	0	Within Threshold	0.00%	
Other Expenditure	(286,536)	(286,536)	(134,045)	152,491	53.22%	▲
	(14,328,492)	(14,328,493)	(13,652,918)			
Amount Attributable to Operating Activities	(5,674,989)	(5,674,990)	(3,605,526)			
ITEMS EXCLUDED FROM OPERATING ACTIVITIES						
Movement in Doubtful Debt Provision	500	500	0	Within Threshold	(100.00%)	
Movement in Accrued Interest on Loans	0	0	(21,895)	(21,895)	0.00%	
Profit on the disposal of assets	0	0	(14,118)	(14,118)	0.00%	
Depreciation Written Back	5,155,411	5,155,411	5,601,857	446,446	Within Threshold	
Total Items Excluded	5,155,911	5,155,911	5,565,844			
Sub Total	(519,078)	(519,079)	1,960,318			
INVESTING ACTIVITIES					0.00%	
Outflows from investing activities						
Land Held for Resale	(200,000)	(200,000)	(146,851)	53,149	26.57%	
Purchase Buildings	(112,000)	(112,000)	(120,113)	Within Threshold	Within Threshold	
Purchase Plant and Equipment	(306,500)	(306,500)	(215,374)	91,126	29.73%	
Purchase Furniture and Equipment	(315,000)	(315,000)	(61,821)	253,179	80.37%	
Infrastructure Assets - Roads	(3,073,381)	(3,073,381)	(4,264,574)	(1,191,193)	(38.76%)	
Infrastructure Assets - Parks & Ovals	(33,480)	(33,480)	(6,748)	26,732	79.84%	
Infrastructure Assets - Other	(60,000)	(60,000)	0	60,000	100.00%	
Inflows from investing activities						
Proceeds from Sale of Assets	72,000	72,000	35,768	(36,232)	(50.32%)	▼
Contributions for the Development of Assets	2,365,133	2,365,133	3,535,380	1,170,247	49.48%	▲
Amount Attributable to Investing Activities	(1,663,228)	(1,663,228)	(1,244,333)			
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(486,694)	(486,694)	(486,694)	Within Threshold	Within Threshold	
Transfer to Reserves	(28,000)	(28,000)	14,072	42,072	150.26%	
Inflows from financing activities						
Transfer from Reserves	37,000	37,000	0	(37,000)	(100.00%)	▼
Amount Attributable to Financing Activities	(477,694)	(477,694)	(472,622)			
Sub Total	(2,660,000)	(2,660,001)	243,363			
FUNDING FROM						
Estimated Opening Surplus at 1 July	2,660,000	2,660,000	2,595,085	(64,915)	Within Threshold	
Closing Funds	0	0	0			
	2,660,000	2,660,000	2,595,085			
NET SURPLUS/(DEFICIT)	(0)	(1)	2,838,448			

SHIRE OF KOJONUP
SUMMARISED NET CURRENT POSITION
FOR THE PERIOD ENDING 30 JUNE 2026

	ACTUAL 30 JUNE 2025	ACTUAL YTD
Cash - Unrestricted	\$2,451,286	\$2,778,172
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$1,135,419	\$1,121,347
Accounts Receivable - Rates	\$492,025	\$494,067
Accounts Receivable - Sundry	\$237,010	\$262,391
GST Receivable	\$1,842	\$71,962
Contract Assets	\$296,070	\$0
Inventories	\$22,290	\$38,771
Land held for Resale	\$233,584	\$380,435
Loans - Clubs	\$0	\$0
CURRENT ASSETS	\$4,869,526	\$5,147,145
LESS: CURRENT LIABILITIES		
Payables	(\$475,862)	(\$186,055)
ATO Liabilities	\$57,476	(\$100,472)
Unspent Grant Liabilities	(\$496,045)	(\$529,383)
Employee Provisions	(\$524,215)	(\$524,215)
Accrued Interest on Loans	(\$21,895)	\$0
Interest Bearing Loans	(\$486,694)	(\$1)
Springhaven Accommodation Bonds	\$0	\$0
CURRENT LIABILITIES	(\$1,947,235)	(\$1,340,125)
LESS: EXCLUSIONS		
Cash - Restricted Reserves	(\$1,135,419)	(\$1,121,347)
Cash - Restricted Cash	\$0	\$0
Interest Bearing Loans	\$486,694	\$1
Self Supporting Loan Debtors	\$0	\$0
Less Land held for Resale	(\$233,584)	(\$380,435)
Less Provision for Doubtful Debts	\$8,993	\$8,993
Add back Cash backed LSL Provision		
Add Back Springhaven Bonds	\$0	\$0
Add Back Accrued Interest on Loans	\$21,895	\$0
Add: Current liabilities not expected to be cleared at end of year	\$524,215	\$524,215
Unspent loan funds - Loan 150	\$0	
Roundings	(\$1)	\$0
NET CURRENT POSITION - SURPLUS/(DEFICIT)	\$2,595,085	\$2,838,448

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 JUNE 2026

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances." The Shire's policy 2.1.6, 'Material Variances' states:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the following formula shall be used:

$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Revenue</u>						
Operating Grants	1,322,758	2,628,616	1,305,858	99%	PERMANENT	Increase in Grant Commission \$489k, Increase in Grant-Fags Road \$ 921k, Decrease in Operating - Fire \$ 57k, Decrease in Grant -Kindy Café 15k, Increase in Operating Grants Revenue \$ 20k, Increase in Other Halls Contributions \$ 11k, Decrease in Contribution-Dept Education - Oval \$ 36k.
Fees & Charges	906,330	992,988	86,658	Within Threshold	PERMANENT	Increase in ILU rent \$14k, Decrease in Groh rent \$21k, Increase in Town Planning Fees \$104k, Increase in Cemetery Fees \$18k, Decrease in Standpipe Water Fees \$34k, Increase in Lease of Properties \$13k, Decrease in Retail Sales \$ 10k.
Interest Earnings	75,500	59,648	(15,852)	-21%	PERMANENT	Decrease in interest earned on Reserve investment \$ 20k.
Profit on Sale of Assets	0	14,118	14,118	0%	PERMANENT	Increase in profit on disposal of asset.
Other Revenue	943,805	947,158	Within Threshold	Within Threshold	PERMANENT	Increase in Sundry Income \$27k, Increase in Police Licensing Commission \$11k, Decrease in Sundry Misc Fire Income \$33k, Decrease in Events & Exhibitions Income \$11k, Increase in Black Cockatoo Trading Income \$31k, Decrease in Workers Compensation Income \$18k, Increase in Sundry MISC \$ 29, Decrease in Lease of KSC \$ 27k.

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 JUNE 2026

EXPLANATION OF MATERIAL VARIANCES

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$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Expenses</u>						
Employee Costs	(4,695,571)	(4,100,068)	595,503	-13%	PERMANENT	Decrease in Admin Superannuation \$14k, Decrease in Admin FBT \$41k, Decrease in Community Emergency \$ 37k, Decrease in BRPC-Salaries \$ 72k, Decrease in Health salaries \$ 109k, Decrease in Health Staff FBT \$ 12k, Decrease in Salaries -Swimming Pool \$ 19k, Increase in Sport Complex Retic \$ 10k, Decrease in Library salary \$ 30k, Decrease in Superannuation LIB \$ 14k, Decrease in Airstrip Ground Maint \$ 14k, Decreases in Salaries (Tour) \$ 70k, Increase in Kodja Place \$ 13k, Decrease in Kodja Place Events \$ 39k, Increase in Private Works \$ 12k, Increase in Salaries work Supervisors \$ 72k, Decrease in Superannuation Supervisors \$ 34k, Increase in Training \$ 16k, Increase in Annual Leave \$44k, Increase in Sick Leave \$19k, Increase in Public Holidays \$ 92k, Increase in Superannuation \$ 96k, Increase in Long Service Leave \$ 62k, Decrease in Cleaners annual leave \$ 13k, Decrease in Cleaners Superannuation \$ 12k, Increase in Less Allocated to Works & Services \$ 50k, Increase in External Parts & Pairs \$ 13k, Decrease in Plant Repair wages \$ 36k, Decrease in Salaries & Wages Drawn 2264k, Decrease in Outside Works Allowances \$ 14k, Increase in Salaries & wages Alloc To W&S. \$ 2264k, Decrease in Grading \$ 370k, Increase in Drainage & Maintenance \$ 37k, Decrease in Guide Post & signage \$ 34k, Increase in Townsite Kojonup \$ 49k.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 JUNE 2026**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

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For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the following formula shall be used:

$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Materials & Contracts	(3,166,264)	(2,714,217)	452,047	14%	PERMANENT	Decrease in Dep w/back 145k, Increase in Rate Contract Services \$ 33k, Decrease in Election Exp 15k, Decrease in Integrated Planning Exp \$ 87k, Decrease in Audit Fees \$ 49k, Increase in Conference & Training \$ 13k, Decrease in Telephone & Internet \$ 26k, Decrease in Soft Licensing Fees 133k, Decrease in ICT Support \$ 29k, Decrease in ICT Website \$ 11k, Decrease in Admin Legal Exp \$ 19k, Decrease in VROC-Shared Services \$ 17k, Decrease Roads Management \$ 10k, Increase in Financial Consultants \$ 12k, Decrease in CESM Other EXP \$ 31k, Increase in Ranger EXP \$ 12k, Decrease in Health Contractors \$ 23k, Decrease In Housing GS Homes Mou EXP \$ 14k, Decrease in Refuse Collection \$ 13k, Decrease in Verge Pick up -Hard Waste \$ 30k, Decrease in Transport of Waste and Loader \$ 12k, Increase in NRM- Environmental Reserves Management \$ 10k, Decrease in Reserve Clean up \$ 17k, Increase in Town planning Exp \$ 18k, Increase in Sport Complex Turkey nest dam \$ 13k, Decrease in Bridge Maintenance \$ 42k, Increase in Air Ground Maint \$ 19k, Decrease in Story Area \$ 46k, Decrease in Kodja place event \$ 15k, Decrease in Community events Exp \$ 17k, Increase in Black Cockatoo Minor Exp \$ 10k, Increase in Black Cockatoo Purchased goods \$ 16k, Decrease in Other staff Exp \$ 29k, Increase in vehicle operating \$ 17k, Decrease in Office Exp Depot \$ 13k, Increase in External parts & repairs \$ 96k, Decrease in Less POC Allocated to W.S \$ 67k, Increase in Grading \$ 133k, Decrease in Bitumen Patching \$ 10k, Decrease in Road side spraying \$ 13k, Decrease in Townsite Kojonup Verge \$ 14k, Decrease in Townsite street sweeping \$ 10k.
Utilities	(397,675)	(426,725)	(29,050)	Within Threshold	PERMANENT	Increase in Admin Telephone & Internet \$23k, Decrease in Apex Park Water \$15k, Decrease in Black Cockatoo Utilities \$11k, Increase in Standpipe Water \$19k.

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 JUNE 2026

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances." The Shire's policy 2.1.6, 'Material Variances' states:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the following formula shall be used:

$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Insurances	(496,255)	(572,615)	(76,360)	-15%	PERMANENT	Increase in Admin Workers Comp Insurances \$22k, Increase in PWOH Workers Comp Insurance \$43k, Decrease in Plant Insurance \$16k.
Other Expenses	(286,536)	(134,045)	152,491	53%	PERMANENT	Decrease in member Attendance \$ 26k, Decrease in Member conference Exp \$ 13k, Decrease in member communication \$ 12k, Decrease in Presidents Dep \$ 11k, Decrease in bank charges 10k, Increase in Kodja place \$ 15k, Decrease in Less POC Allocated \$ 82k.

Investing Activities

Plant & Equipment	(306,500)	(215,374)	91,126	30%	PERMANENT	Increase in Purchase Plant & Equipment - ESL \$ 10k, Decrease in Major Plant Purchases \$ 98k.
Furniture & Equipment	(315,000)	(61,821)	253,179	80%	PERMANENT	Decrease in ICT Plan Implementation \$ 205k.
Infrastructure - Roads	(3,073,381)	(4,264,574)	(1,191,193)	-39%	PERMANENT	Decrease in Spring Street Asphalt 355k, Decrease in Misson Road Floodway \$ 20k, Decrease in Soldier Road - Asphalt \$ 72k, Decrease in Newton Street Reseal 24/25 C/Over SLK 0.00 - 0.26 \$ 19k, Decrease in Tone Rd Stab & Seal Failures SLK 5.30 - 5.90 \$ 204k, Decrease in Frankland Rd Repair Pavement SLK 19.94 \$ 111k, Decrease in Boscabel Chittinup RD Reseal SLK 3.80 - 4.06 \$ \$ 85k, Decrease in Boscabel Chittinup RD Reseal SLK 4.86 - 6.22 \$ 95k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 2.25 \$ 27k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 5.16 \$ 23k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 7.65 \$ 44k, Decrease in Kojonup-Frankland Rd Reconstruct And Reseal \$ 190k.

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 JUNE 2026

EXPLANATION OF MATERIAL VARIANCES

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$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Infrastructure - Parks & Ovals	(33,480)	(6,748)	26,732	80%	PERMANENT	Decrease in Apex Park Playground \$33k.
Infrastructure - Others	(60,000)	0	60,000	100%	PERMANENT	Decrease in Community Promotional Signage \$60k.
Proceeds from Sale of Assets	72,000	35,768	(36,232)	-50%	PERMANENT	Decrease in Proceeds Sale of Assets - Plant & Equipment \$36k.
Non-Operating Grants	2,365,133	3,535,380	1,170,247	49%	PERMANENT	Increase in Commodity Route Grants \$35k, Increase in Regional Road Group Grants \$97k, Increase in Regional Road Safety Program Grant \$1,963k, Decrease in Roads to Recovery Grant \$957k.

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 JUNE 2026

	Note	2024-25 ACTUAL \$	2025-2026 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		2,451,286	2,778,172	326,886
Restricted Cash & Cash Equivalents		1,135,419	1,121,347	-14,072
Trade and other receivables		729,035	756,458	27,423
ATO Receivables		1,842	71,962	70,120
Contract Assets		296,070	0	-296,070
Inventories		22,290	38,771	16,481
Land Held for Resale		233,584	380,435	146,851
Total current assets		4,869,526	5,147,145	277,619
Non-current assets				
Trade and other receivables		114,776	114,776	0
LG House Unit Trust		99,524	99,524	0
Land Held for Resale		0	0	0
Land		2,292,085	2,292,085	0
Buildings		26,749,619	26,177,530	-572,089
Furniture & Equipment		367,345	394,264	26,919
Plant & Equipment		3,049,662	2,803,226	-246,437
Tools		0	0	0
Roads Infrastructure		94,871,109	94,688,997	-182,112
Kerbing Infrastructure		2,085,779	2,085,779	0
Drainage Infrastructure		10,018,154	10,018,154	0
Bridges Infrastructure		5,875,371	5,875,371	0
Footpaths Infrastructure		1,217,497	1,217,497	0
Parks Infrastructure		2,234,623	2,241,371	6,748
Other Infrastructure		5,820,586	5,832,679	12,093
Total non-current assets		154,796,130	153,841,253	-954,877
Total assets		159,665,656	158,988,399	-677,257
Current liabilities				
Trade and other payables		497,757	302,514	195,243
ATO Liabilities		-57,476	-15,988	-41,488
Contracts Liability		496,045	529,383	-33,338
Interest-bearing loans and borrowings		486,694	1	486,694
Provisions		524,215	524,215	0
Total current liabilities		1,947,235	1,340,125	607,111
Non-current liabilities				
Interest-bearing loans and borrowings		3,993,184	3,993,184	0
Non-Current Payables		0	0	0
Provisions		94,599	94,599	0
Total non-current liabilities		4,087,783	4,087,783	0
Total liabilities		6,035,019	5,427,908	607,111
Net assets		153,630,638	153,560,491	-70,146
Equity				
Retained surplus		71,354,745	71,368,817	14,072
Net Result		0	-70,146	-70,146
Reserve - asset revaluation		81,140,473	81,140,473	0
Reserve - Cash backed		1,135,419	1,121,347	-14,072
Total equity		153,630,638	153,560,491	-70,146

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

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 JUNE 2026

PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2025/2026 Original Budget	2025/2026 YTD Budget	2025/2026 YTD Actuals	% of Annual Budget
Governance									
C137	ICT Plan Implementation		CEO	F&E	Renewal	300,000	300,000	49,728	17%
2104	Purchase of Light Vehicles		CEO	P&E	Renewal	107,000	107,000	102,499	96%
						407,000	407,000	152,227	
Law Order & Public Safety									
2414	PURCHASE PLANT & EQUIP - ESL		CEO	P&E	Renewal	0	0	9,575	
						0	0	9,575	
Housing									
C142	8 Soldier Road - Building renewal	2.2.14	MPS	L&B	Renewal	35,000	35,000	35,338	101%
C313	Jean Sullivan Units - Building Renewal		MPS	L&B	Renewal	10,000	10,000	0	0%
C145	ILU's - Building Renewal		MPS	L&B	Renewal	12,000	12,000	0	0%
						57,000	57,000	35,338	
Community Amenities									
C310	Subdivision Construction	2.4.3	CEO	L4R	Upgrade	200,000	200,000	146,851	73%
						200,000	200,000	146,851	
Recreation & Culture									
C158	Swimming Pool Equipment		MPS	P&E	Renewal	46,500	46,500	48,300	104%
6644	Sports Complex - New oven		MPS	F&E	Renewal	15,000	15,000	12,093	81%
C295	Swimming Pool - Cover over pool		MPS	L&B	Renewal	15,000	15,000	13,840	92%
C105	Memorial Hall Capital Expenditure - Replace ceiling		MPS	L&B	Renewal	0	0	46,218	0%
C357	Apex Park - Replace Equipment		SH	Infr.	Renewal	33,480	33,480	0	0%
						109,980	109,980	127,199	
Transport - Plant Purchases									
7604	Plant Major Purchases		MWS	P&E	New	153,000	153,000	55,000	36%
						153,000	153,000	55,000	
Transport - Infrastructure									
C507	RTR - Spring Street Asphalt		MWS	Infr.	Renewal	375,000	375,000	20,299	5%
CJ508	RTR - Misson Road Floodway		MWS	Infr.	Renewal	20,000	20,000	0	0%
CJ509	RTR - Soldier Road - Asphalt		MWS	Infr.	Renewal	75,000	75,000	3,204	4%
CJ512	RTR - Newton Street Reseal 24/25 C/Over SLK 0.00 - 0.26		MWS	Infr.	Renewal	18,530	18,530	0	0%
R2R400	R2R - Balgarup Road Tree Pruning/Verge Mulching Works		MWS	Infr.	Renewal	75,000	75,000	74,811	100%
R2R401	RTR - Tone Rd Stab & Seal Failures SLK 5.30 - 5.90		MWS	Infr.	Renewal	145,000	145,000	124,674	86%
R2R402	RTR - Frankland Rd Repair Pavement SLK 19.94		MWS	Infr.	Renewal	112,136	112,136	1,203	1%
R2R403	RTR - Boscabel Chittinup RD Reseal SLK 3.80 - 4.06		MWS	Infr.	Renewal	85,000	85,000	0	0%
R2R404	RTR - Boscabel Chittinup RD Reseal SLK 4.86 - 6.22		MWS	Infr.	Renewal	95,000	95,000	0	0%
R2R405	RTR - Old Broomehill Rd Seal Bridge Approach SLK 2.25		MWS	Infr.	Renewal	60,000	60,000	33,181	55%
R2R406	RTR - Old Broomehill Rd Seal Bridge Approach SLK 5.16		MWS	Infr.	Renewal	60,000	60,000	36,779	61%
R2R407	RTR - Old Broomehill Rd Seal Bridge Approach SLK 7.65		MWS	Infr.	Renewal	60,000	60,000	15,660	26%
RRG001	Shamrock Rd Widen SLK 15.8 - 18.8		MWS	Infr.	Upgrade	705,000	705,000	706,308	100%
RRG002	Kojonup Darkan Rd Reseal SLK 3.8 - 5.0		MWS	Infr.	Renewal	105,000	105,000	105,111	100%
RRG003	Kojonup Darkan Rd Reconstruction SLK 1.9 - 3.8		MWS	Infr.	Upgrade	615,000	615,000	617,323	100%
RRG004	Jingalup Rd Reseal SLK 2.0 - 4.0		MWS	Infr.	Renewal	210,000	210,000	192,528	92%
RRG005	Rrg - Kojonup-Frankalnd Rd Reconstruct And Reseal		MWS	Infr.	Renewal	0	0	189,730	
CJ079	Reillys Creek Road - Gravel Sheet		MWS	Infr.	Upgrade	76,715	76,715	68,750	90%
RC003	Thornbury Close Construction including fire road (Industrial Area)		MWS	Infr.	Upgrade	151,000	151,000	110,641	73%
RC004	Jingalup Road Re-Alignment		MWS	Infr.	Upgrade	30,000	30,000	1,186	4%
RSP001	Broomehill-Koonup Rd Seal With Aec/Acl - Slk 0.00 To 16.85		MWS	Infr.	Upgrade	0	0	1,963,185	
						3,073,381	3,073,381	4,264,574	
Economic Services									
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	MCCS	L&B	Renewal	15,000	15,000	22,591	151%
C349	Black Cockatoo Café Capital Expenditure		MCCS	L&B	Renewal	25,000	25,000	2,126	9%
C054	Promotional Signage at Airstrip	1.4.7	CEO	Infr.	New	60,000	60,000	0	0%
						100,000	100,000	24,718	
Total Capital Expenditure						4,100,361	4,100,361	4,815,481.55	117.4%

SUMMARIES:				
Land Held for Resale	200,000	200,000	146,851	73.4%
Land & Buildings	112,000	112,000	120,113	107.2%
Infrastructure	3,166,861	3,166,861	4,271,322	134.9%
Plant & Equipment	306,500	306,500	215,374	70.3%
Furn & Equipment	315,000	315,000	61,821	19.6%
	4,100,361	4,100,361	4,815,482	117.4%
At No Cost	0		0	0.0%
Asset Renewal	2,109,646	2,109,646	1,139,490	54.0%
New Asset	213,000	213,000	61,748	29.0%
Upgrading Asset	1,777,715	1,777,715	3,614,244	203.3%
	4,100,361	4,100,361	4,815,482	117.4%
Chief Executive Officer	667,000	667,000	308,653	46.3%
Manager Corporate & Community Services	40,000	40,000	31,466	78.7%
Manager Works & Services	3,226,381	3,226,381	4,319,574	133.9%
Senior Horticulturalist	33,480	33,480	0	0.0%
Manager Property Services	133,500	133,500	155,789	116.7%
	4,100,361	4,100,361	4,815,482	117.4%

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
STATEMENT OF CAPITAL GRANTS & CONTRACT LIABILITIES
FOR THE PERIOD ENDING 30 JUNE 2026

UNSPENT CAPITAL GRANTS

Grant Provider	Liability 1 July 2025	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Transport							
MRWA - Regional Road Group Grants 2024-2025	142,379	(142,379)	0	0	0		0
DITRDC - Roads to Recovery Grant 2024-2025	349,997	0	(309,811)	40,186	548,997	548,997	309,811
DITRDC - Roads to Recovery Grant 2025-2026	0	418,353	0	418,353	692,136	692,136	0
MRWA RRG 25-26 Shamrock Rd	0	470,000	(470,000)	0	470,000	1,090,000	470,000
MRWA RRG 24-25 Jingalup Rd Reseal	0	112,000	(112,000)	0	140,000	112,000	112,000
MRWA RRG 24-25 Kojonup Darkan Reseal		70,000	(70,000)	0	70,000	56,000	70,000
MRWA RRG 24-25 Kojonup Darkan Reconstruction		328,000	(328,000)	0	410,000	328,000	328,000
MRWA RRG 24-25 Kojonup Frankland RD Reseal		120,000	(120,000)	0	0	0	120,000
MRWA - Commodity Route Grants 2025-2026		101,528	(68,750)	32,778	34,000	34,000	68,750
MRWA Regional Road Safety Project-Broomhill		1,963,593	(1,963,593)	0	0	0	1,963,594
Economic Services							
Dept of Water - Water Re-use (Community Drought)	3,669	0	0	3,669	0	0	0
Total Unspent Capital Grants	496,045	3,441,095	(3,442,154)	494,987	2,365,133	2,861,133	3,442,154

CONTRACT LIABILITIES

Grant Provider	Liability 1 July 2025	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Housing							
GSDC - Great Southern Homes Grant	0	50,000	(15,604)	34,396	30,000	30,000	15,604
Total Contract Liabilities	-	50,000	(15,604)	34,396	30,000	30,000	15,604
TOTAL LIABILITIES & REVENUE	496,045	3,491,095	(3,457,758)	529,383	2,395,133	2,891,133	3,457,758

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 JUNE 2026

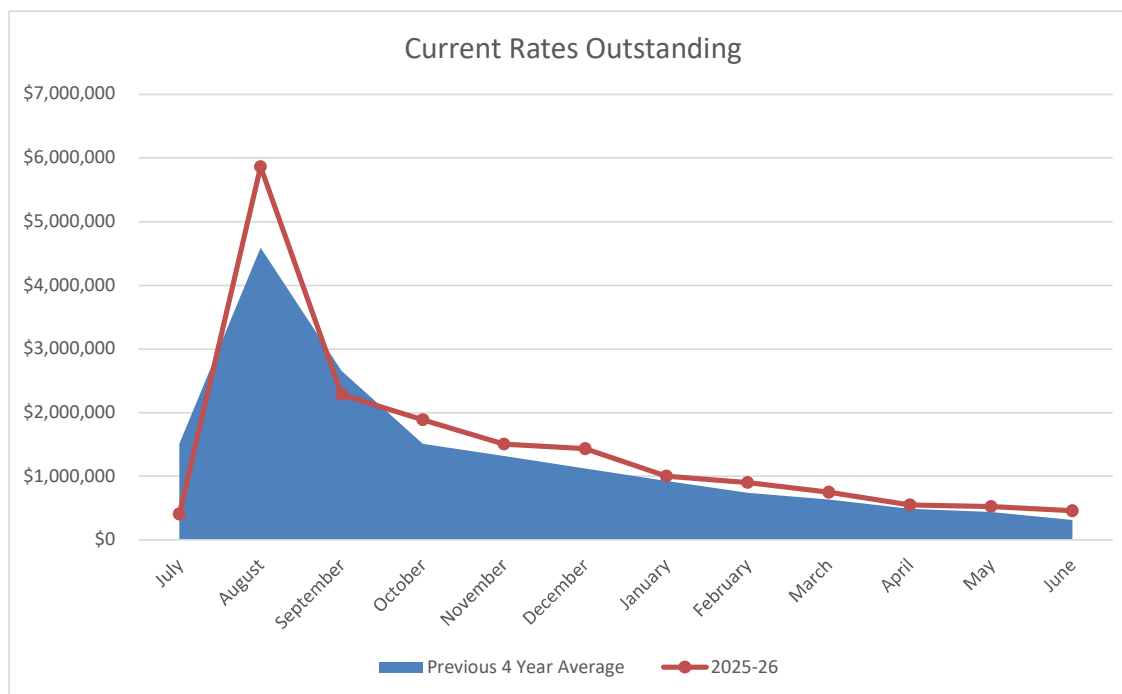
RESERVES - CASH BACKED	2025-2026 Actual Opening Balance	2025-2026 Actual Transfer to	2025-2026 Actual Transfer (from)	2025-2026 Actual Closing Balance	2025-2026 Budget Opening Balance	2025-2026 Budget Transfer to	2025-2026 Budget Transfer (from)	2025-2026 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Plant Reserve	269,951	(30,964)		238,987	269,771	7,800	0	277,571
Employee Leave	296,408	2,021	0	298,429	296,230	7,800	0	304,030
Low Income Housing	91,023	621	0	91,644	90,963	1,850	0	92,813
Sporting Facility	0	0	0	0	68,321	1,380	(15,000)	54,701
Landfill Waste Management	87,276	595	0	87,871	87,217	1,770	0	88,987
Kodja Place Tourist Precinct	0	0	0	0	18	0	0	18
Community Grants Reserve	10,627	72	0	10,699	10,619	215	0	10,834
Independent Living Units	172,455	1,176	0	173,631	172,339	3,490	(22,000)	153,829
Natural Resource Management	106,230	725	0	106,955	106,159	2,150	0	108,309
The Kodja Place Building Upgrade & Renewal	19,222	131	0	19,353	19,191	390	0	19,581
Asset Acquisition and Replacement Reserve	0	0	0	0	0	0	0	0
Sports Complex Building, Plant & Equipment Upgrade and Renewal Reserve	82,228	561	0	82,789	13,830	1,155	0	14,985
Muradup Community Reserve	0	0	10,989	10,989				
	1,135,420	(25,062)	10,989	1,121,347	1,134,658	28,000	(37,000)	1,125,658

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 JUNE 2026

RATES & SUNDRY RECEIVABLES

Rates:

	1-Jul-25	Levy for 2025/26	Collectable	Received	Outstanding
Property Rates	\$ 213,171	\$ 5,404,105	\$ 5,617,276	\$ (5,402,088)	\$ 215,188
Rubbish Charges	\$ 46,040	\$ 286,660	\$ 332,700	\$ (287,925)	\$ 44,776
Emergency Services Levy	\$ 22,122	\$ (740)	\$ 21,382	\$ -	\$ 21,382
Instalment fee & Interest	\$ -	\$ 19,390	\$ 19,390	\$ (19,390)	\$ -
Penalty & ESL Interest	\$ 131,124	\$ 36,654	\$ 167,778	\$ (37,157)	\$ 130,621
Excess Rates	\$ (70,709)	\$ -	\$ (70,709)	\$ 34,109	\$ (36,599)
Sub- Total	\$ 341,748	\$ 5,746,070	\$ 6,087,817	\$ (5,712,450)	\$ 375,367
					7%
OTHER ITEMS					
Pensioner Rebates to claim	\$ 79,569	\$ -	\$ 79,569	\$ 2,532	\$ 82,101
Sub-Total	\$ 421,316				\$ 457,468
Pensioner Deferred Rates	\$ 114,776	\$ -	\$ 114,776	\$ -	\$ 114,776
Total Outstanding	\$ 456,523	\$ 5,746,070	\$ 6,202,593	\$ (5,712,450)	\$ 490,143



Sundry Debtors:

	30-Jun-25		30/06/26		Movement This FY
Credit Balance	\$ (7,112)		\$ (7,529)		\$ 417
Current	\$ 364,492		\$ 153,397		\$ 211,094
30 - 60 days	\$ 6,417	1%	\$ 3,235	1%	\$ 3,182
60 - 90 days	\$ 1,562	0%	\$ 7,830	3%	\$ (6,268)
Greater than 90 days	\$ 127,516	26%	\$ 114,450	42%	\$ 13,066
	\$ 492,875		\$ 271,384		

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 JUNE 2026

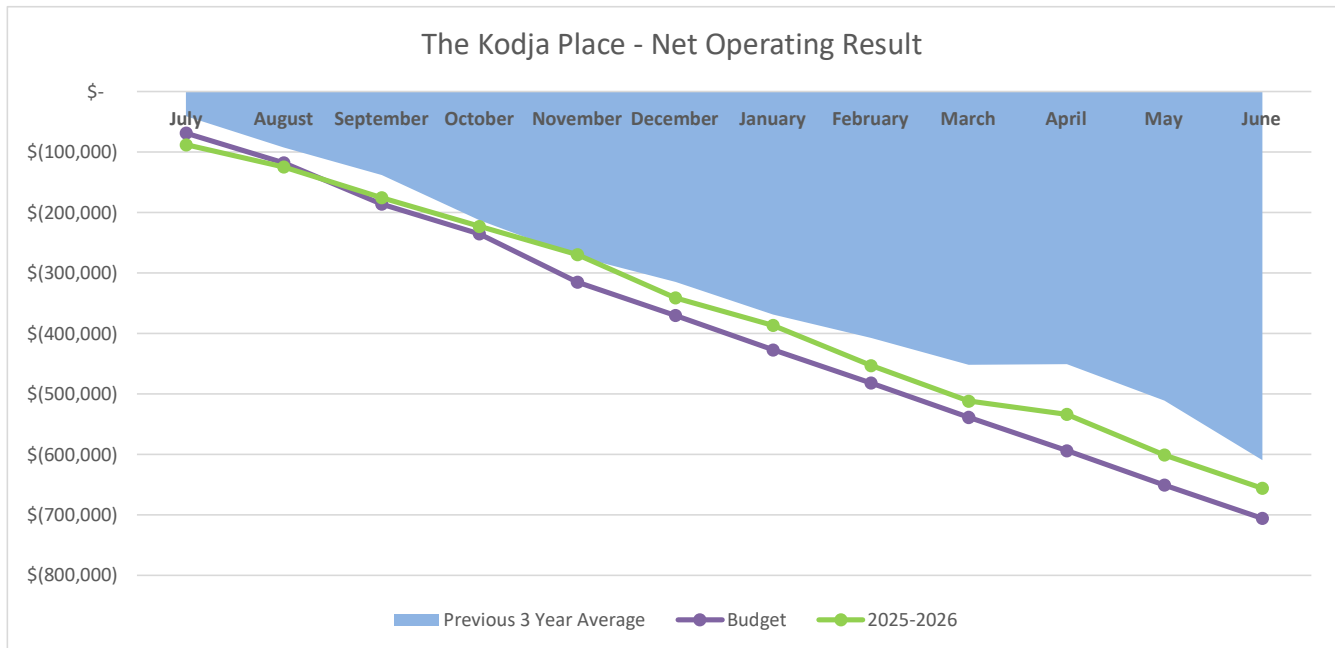
LOAN REPAYMENTS	Loan Number	2025-2026 Actual	2025-2026 New	2025-2026 New	2025-2026 Actual	2025-2026 Actual	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget
		Principal 1 July 2025	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding	Principal 1 July 2025	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding
		\$		\$	\$	\$	\$		\$	\$	\$
Law, order, public safety											
Communications Tower	150	358,792	0	(26,509)	(11,026)	332,283	358,792	0	(35,479)	(19,970)	323,313
Health											
Medical Centre Donation	137	101,679	0	(9,005)	(1,074)	92,675	101,679	0	(9,005)	(1,647)	92,674
Housing											
Bagg Street Unit	135	33,259	0	(15,389)	(4,239)	17,870	33,259	0	(10,750)	(929)	22,509
Aged Units - GSHI	139	0	0	(31,328)	(5,570)	(31,328)	0	0	0	0	0
Staff Housing - GSHI	140	669,970	0	(36,313)	(2,634)	633,657	669,970	0	(62,388)	(11,409)	607,582
GROH Housing - GSHI	138	592,029	0	(115,860)	(5,253)	476,169	592,029	0	(115,860)	(8,171)	476,169
Staff Housing - GSHI	144	22,617	0	(11,203)	(234)	11,414	22,617	0	(11,203)	(375)	11,414
GROH Housing - GSHI	145	22,617	0	(34,251)	(17,344)	(11,635)	22,617	0	(11,203)	(375)	11,414
Staff Housing Renovations	148	254,607	0	(16,501)	(10,964)	238,106	254,607	0	(16,501)	(11,056)	238,106
Recreation and culture											
Sports Complex	134	161,764	0	(27,750)	(11,094)	134,014	161,764	0	(19,867)	(7,952)	141,897
Sports Complex Wall	136	42,391	0	(23,393)	(5,592)	18,998	42,391	0	(10,285)	(793)	32,106
Netball Courts & Roof	143	1,228,607	0	(33,437)	(6,615)	1,195,170	1,228,607	0	(56,945)	(34,945)	1,171,662
Oval Lighting	142	157,404	0	(25,294)	(1,794)	132,109	157,404	0	(25,294)	(2,194)	132,110
Harrison PI Toilets & Park	146	295,831	0	(23,987)	(5,495)	271,844	295,831	0	(37,506)	(7,340)	258,325
Harrison PI Toilets & Park	149	141,646	0	(8,771)	(3,728)	132,875	141,646	0	(17,740)	(11,225)	123,906
Transport											
Airstrip Lighting	141	111,131	0	(10,842)	(416)	100,289	111,131	0	(10,468)	(1,565)	100,663
Economic services											
Land Development	147	285,534	0	(36,859)	(10,320)	248,675	285,534	0	(36,200)	(10,834)	249,334
		4,479,877	0	(486,693)	(103,391)	3,993,185	4,479,878	0	(486,694)	(130,780)	3,993,184

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 30 JUNE 2026**

MAJOR BUSINESS UNITS

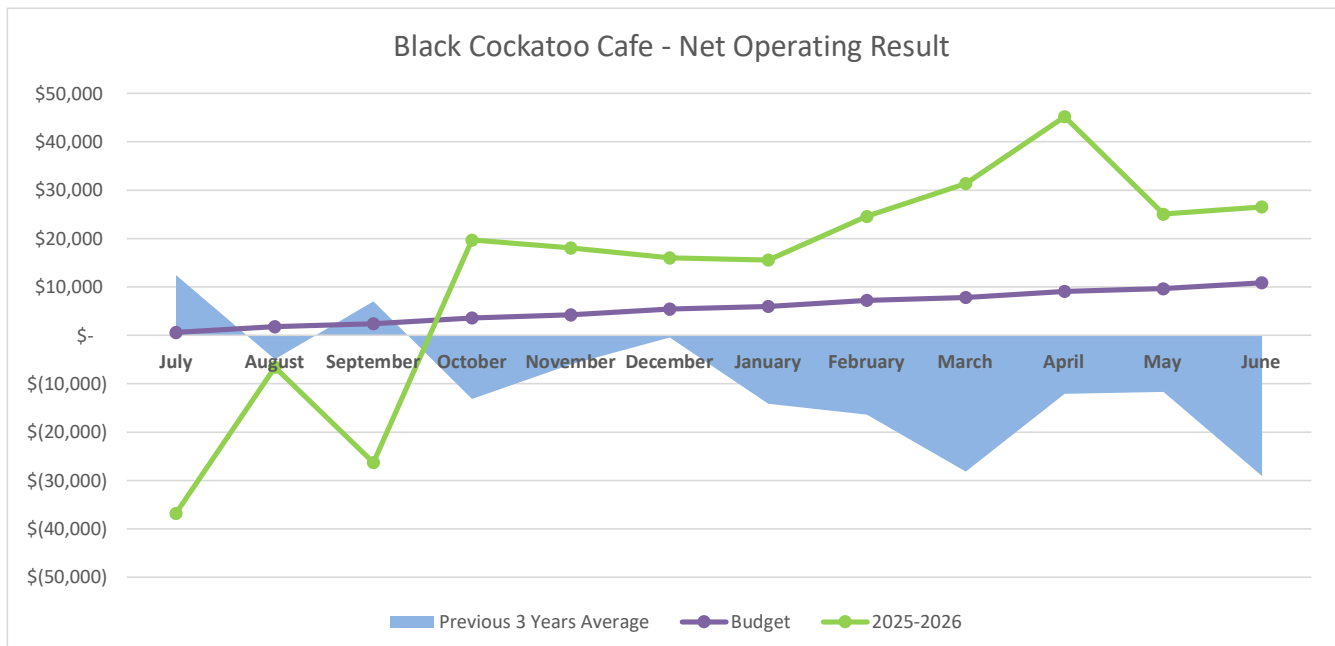
The Kodja Place Precinct

The Shire of Kojonup owns and operates The Kodja Place precinct, a tourism, retail and cultural interpretive centre on Albany Highway. The following graph shows the operations of TKPP (profit or loss). There is also capital expenditure (p.13), a loan (p.15) and a reserve account (p.16) associated with TKPP.



Black Cockatoo Café

Effective from 1 July 2023, the Shire assumed ownership and operation of The Black Cockatoo Café, located in The Kodja Place Precinct. The following graph shows the trading results of the café.



SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 JUNE 2026		% of Annual Budget	ACTUAL 30 JUNE 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
9605	Proceeds Sale of Assets - Plant & Equipment	\$0	(\$35,768)	50%	(\$35,768)	\$0	(\$72,000)	\$0	(\$35,768)	\$0
	Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET	(\$72,000)	(\$35,768)		(\$35,768)	\$0	(\$72,000)	\$0	(\$35,768)	\$0
	WRITTEN DOWN VALUE									
	Sub Total - WDV ON SALE OF ASSET	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$72,000)	(\$35,768)		(\$35,768)	\$0	(\$72,000)	\$0	(\$35,768)	\$0
	Sub Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total - OPERATING STATEMENT	(\$72,000)	(\$35,768)		(\$35,768)	\$0	(\$72,000)	\$0	(\$35,768)	\$0

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES								
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
GENERAL PURPOSE FUNDING - RATES										
OPERATING EXPENDITURE										
1112	Admin Allocated to Rates (Cash)	\$59,821	\$31,592	53%	\$0	\$31,592	\$0	\$59,821	\$0	\$68,832
1122	Admin Allocated to Rates (Non-Cash)	\$4,247	\$1,316	31%	\$0	\$1,316	\$0	\$4,247	\$0	\$4,247
1182	Rates Printing/postage	\$1,000	\$2,229	223%	\$0	\$2,229	\$0	\$1,000	\$0	\$1,000
1192	Valuation Expenses	\$15,725	\$15,748	100%	\$0	\$15,748	\$0	\$15,725	\$0	\$15,725
1202	Title Searches	\$500	\$0	0%	\$0	\$0	\$0	\$500	\$0	\$500
1222	Insurance - Emp Costs (Rates)	\$2,258	\$2,990	132%	\$0	\$2,990	\$0	\$2,258	\$0	\$1,495
1262	Legal Costs Incurred - Rates	\$2,000	\$0	0%	\$0	\$0	\$0	\$2,000	\$0	\$2,000
Sub Total - GENERAL RATES OP/EXP		\$85,551	\$86,384		\$0	\$86,384	\$0	\$85,551	\$0	\$93,799
OPERATING INCOME										
1003	General Rates Levied	(\$5,402,594)	(\$5,404,086)	100%	(\$5,404,086)	\$0	(\$5,402,594)	\$0	(\$5,403,607)	\$0
1023	Interim Rates	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0	\$0
1053	Back Rates	(\$100)	(\$20)	20%	(\$20)	\$0	(\$100)	\$0	(\$20)	\$0
1013	Ex-Gratia Rates	(\$2,515)	(\$2,442)	97%	(\$2,442)	\$0	(\$2,515)	\$0	(\$2,441)	\$0
1043	Non Payment Penalty Interest	(\$35,000)	(\$36,654)	105%	(\$36,654)	\$0	(\$35,000)	\$0	(\$23,253)	\$0
1073	Instalment Administration Charge	(\$4,000)	(\$4,140)	104%	(\$4,140)	\$0	(\$4,000)	\$0	(\$4,122)	\$0
1063	Instalment Interest Charge	(\$12,000)	(\$15,250)	127%	(\$15,250)	\$0	(\$12,000)	\$0	(\$15,339)	\$0
1273	ESL Levy Admin Fee	(\$4,000)	(\$4,000)	100%	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
1092	Rates Written Off/Refunded	\$100	\$1,683	1683%	\$1,683	\$0	\$100	\$0	\$150	\$0
1283	Settlement & Search Charges	(\$4,500)	(\$6,250)	139%	(\$6,250)	\$0	(\$4,500)	\$0	(\$4,500)	\$0
1263	Legal Expenses - Recovered	(\$2,000)	\$0	0%	\$0	\$0	(\$2,000)	\$0	(\$2,000)	\$0
Sub Total - GENERAL RATES OP/INC		(\$5,466,609)	(\$5,471,158)		(\$5,471,158)	\$0	(\$5,466,609)	\$0	(\$5,459,132)	\$0
Total - GENERAL RATES		(\$5,381,058)	(\$5,384,775)		(\$5,471,158)	\$86,384	(\$5,466,609)	\$85,551	(\$5,459,132)	\$93,799

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
OTHER GENERAL PURPOSE FUNDING										
OPERATING EXPENDITURE										
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP					\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME										
1333	Grants Commission General Purpose Grant	(\$354,208)	(\$843,444)	238%	(\$843,444)	\$0	(\$354,208)	\$0	(\$264,804)	\$0
1343	Grants Commission Local Roads Grant	(\$383,657)	(\$1,304,965)	340%	(\$1,304,965)	\$0	(\$383,657)	\$0	(\$448,937)	\$0
1373	Interest Received - Municipal	(\$500)	\$0	0%	\$0	\$0	(\$500)	\$0	(\$500)	\$0
1393	Interest Received - Reserves	(\$28,000)	(\$7,744)	28%	(\$7,744)	\$0	(\$28,000)	\$0	(\$7,335)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$766,365)	(\$2,156,153)		(\$2,156,153)	\$0	(\$766,365)	\$0	(\$721,576)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$766,365)	(\$2,156,153)		(\$2,156,153)	\$0	(\$766,365)	\$0	(\$721,576)	\$0
Total - GENERAL PURPOSE FUNDING		(\$6,147,423)	(\$7,540,927)		(\$7,627,311)	\$86,384	(\$6,232,974)	\$85,551	(\$6,180,708)	\$93,799

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES								
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
GOVERNANCE - MEMBERS OF COUNCIL										
OPERATING EXPENDITURE										
002D	Depreciation	\$1,625	\$1,625	100%	\$0	\$1,625	\$0	\$1,625	\$0	\$1,625
1502	Meeting Attendance Fees	\$103,157	\$77,574	75%	\$0	\$77,574	\$0	\$103,157	\$0	\$103,157
1508	Members Travelling	\$2,920	\$2,380	82%	\$0	\$2,380	\$0	\$2,920	\$0	\$2,920
1512	Conferences & Training Expenses	\$15,500	\$3,000	19%	\$0	\$3,000	\$0	\$15,500	\$0	\$15,500
1522	Members Communications Allowance	\$21,000	\$9,792	47%	\$0	\$9,792	\$0	\$21,000	\$0	\$21,000
1532	Election Expenses	\$36,100	\$15,430	43%	\$0	\$15,430	\$0	\$36,100	\$0	\$36,100
1542	Presidents/Dep Allowances	\$38,000	\$27,213	72%	\$0	\$27,213	\$0	\$38,000	\$0	\$38,000
1562	Refreshments & Functions (Councillors)	\$11,100	\$8,355	75%	\$0	\$8,355	\$0	\$11,100	\$0	\$11,100
1572	Refreshments & Functions Staff)	\$6,190	\$4,834	78%	\$0	\$4,834	\$0	\$6,190	\$0	\$6,190
1592	Members Insurance	\$11,775	\$14,719	125%	\$0	\$14,719	\$0	\$11,775	\$0	\$14,718
1602	Subscriptions	\$37,870	\$27,447	72%	\$0	\$27,447	\$0	\$37,870	\$0	\$27,883
1612	Misc Expenses - Members	\$1,500	\$1,140	76%	\$0	\$1,140	\$0	\$1,500	\$0	\$1,500
1624	Integrated Planning Expenses	\$87,415	\$0	0%	\$0	\$0	\$0	\$87,415	\$0	\$87,415
1632	Vehicle Operating Expenses	\$500	\$0	0%	\$0	\$0	\$0	\$500	\$0	\$500
1642	Advertising	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0	\$0
1662	Audit Fees	\$51,650	\$2,950	6%	\$0	\$2,950	\$0	\$51,650	\$0	\$45,650
1702	Administration Allocation (Cash)	\$697,914	\$516,186	74%	\$0	\$516,186	\$0	\$697,914	\$0	\$803,802
1712	Administration Allocation (Non-Cash)	\$21,237	\$17,552	83%	\$0	\$17,552	\$0	\$21,237	\$0	\$21,237
1772	Doubtful Debt Expenses	\$500	\$0	0%	\$0	\$0	\$0	\$500	\$0	\$500
1792	Legal Costs	\$3,000	\$0	0%	\$0	\$0	\$0	\$3,000	\$0	\$3,000
2075	VROC - Shared Services	\$22,000	\$5,000	23%	\$0	\$5,000	\$0	\$22,000	\$0	\$22,000
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$1,170,953	\$735,195		\$0	\$735,195	\$0	\$1,170,953	\$0	\$1,263,797
OPERATING INCOME										
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$1,170,953	\$735,195		\$0	\$735,195	\$0	\$1,170,953	\$0	\$1,263,797

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles		YEAR TO DATE		% of						
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
GOVERNANCE - GENERAL										
OPERATING EXPENDITURE										
003D	Depreciation (Sch 4)	\$106,185	\$101,877	96%	\$0	\$101,877	\$0	\$106,185	\$0	\$106,185
1852	Salaries - Admin	\$1,066,276	\$1,070,035	100%	\$0	\$1,070,035	\$0	\$1,066,276	\$0	\$1,294,660
1882	Admin Superannuation	\$134,456	\$148,519	110%	\$0	\$148,519	\$0	\$134,456	\$0	\$158,349
1892	Admin Workers Comp Insurance	\$47,418	\$69,000	146%	\$0	\$69,000	\$0	\$47,418	\$0	\$34,500
1902	FBT Admin Staff	\$17,000	(\$24,417)	-144%	\$0	(\$24,417)	\$0	\$17,000	\$0	\$29,000
1912	Conference & Training	\$18,030	\$31,439	174%	\$0	\$31,439	\$0	\$18,030	\$0	\$25,820
1922	Advertising	\$8,000	\$1,215	15%	\$0	\$1,215	\$0	\$8,000	\$0	\$8,000
1931	Occupational Risk Co-Ordinator Costs	\$9,000	\$6,855	76%	\$0	\$6,855	\$0	\$9,000	\$0	\$9,000
1932	Occ Health & Safety	\$12,780	\$12,595	99%	\$0	\$12,595	\$0	\$12,780	\$0	\$9,375
1942	Staff Uniforms	\$5,500	\$1,464	27%	\$0	\$1,464	\$0	\$5,500	\$0	\$5,500
1952	Admin Staff Costs	\$14,985	\$20,859	139%	\$0	\$20,859	\$0	\$14,985	\$0	\$20,485
1957	Office Building Maintenance	\$7,675	\$15,228	198%	\$0	\$15,228	\$0	\$7,675	\$0	\$9,082
1958	Office - Cleaning & Assoc	\$41,075	\$48,915	119%	\$0	\$48,915	\$0	\$41,075	\$0	\$45,116
1959	Office - Utility Charges	\$13,200	\$12,826	97%	\$0	\$12,826	\$0	\$13,200	\$0	\$13,200
1962	Office Gardens & Surrounds-Mtce	\$6,284	\$8,550	136%	\$0	\$8,550	\$0	\$6,284	\$0	\$15,085
1972	Admin Printing & Stationery	\$28,400	\$26,781	94%	\$0	\$26,781	\$0	\$28,400	\$0	\$28,400
1982	Telephone & Internet	\$26,275	\$30,237	115%	\$0	\$30,237	\$0	\$26,275	\$0	\$25,725
2002	Office Equip Maint	\$1,000	\$95	10%	\$0	\$95	\$0	\$1,000	\$0	\$1,000
2004	Office - Insurance.	\$42,124	\$42,810	102%	\$0	\$42,810	\$0	\$42,124	\$0	\$42,812
2006	Donations CEO discretion	\$500	\$0	0%	\$0	\$0	\$0	\$500	\$0	\$500
2008	Donations - Council	\$1,000	\$100	10%	\$0	\$100	\$0	\$1,000	\$0	\$1,000
2012	Non Capital Purchases	\$2,500	\$535	21%	\$0	\$535	\$0	\$2,500	\$0	\$2,500
2022	Bank Charges	\$34,000	\$23,790	70%	\$0	\$23,790	\$0	\$34,000	\$0	\$34,000
2032	Postage & Freight	\$6,000	\$6,987	116%	\$0	\$6,987	\$0	\$6,000	\$0	\$6,715
2042	ICT Computer Support	\$121,865	\$86,661	71%	\$0	\$86,661	\$0	\$121,865	\$0	\$126,731
1992	ICT Software Licensing Fees	\$146,036	\$17,338	12%	\$0	\$17,338	\$0	\$146,036	\$0	\$148,015
2043	ICT Website Subscription & Upgrade	\$0	\$11,400	0%	\$0	\$11,400	\$0	\$0	\$0	\$11,400
2044	ICT Hardware Purchases (<\$5,000)	\$1,500	\$554	37%	\$0	\$554	\$0	\$1,500	\$0	\$10,987
2052	Admin Vehicle Expenses	\$16,600	\$13,673	82%	\$0	\$13,673	\$0	\$16,600	\$0	\$12,600
2062	Admin Legal Expenses	\$25,000	\$5,770	23%	\$0	\$5,770	\$0	\$25,000	\$0	\$25,000
2277	Finance Consultants	\$89,600	\$101,512	113%	\$0	\$101,512	\$0	\$89,600	\$0	\$89,700
2275	Records Management	\$45,700	\$36,081	79%	\$0	\$36,081	\$0	\$45,700	\$0	\$46,648
2278	Security Monitoring	\$1,600	\$873	55%	\$0	\$873	\$0	\$1,600	\$0	\$1,600
2092	Mis Expense - Admin	\$2,660	\$3,347	126%	\$0	\$3,347	\$0	\$2,660	\$0	\$2,660
2102	Admin - Novated Lease Expenses	\$19,720	\$12,816	65%	\$0	\$12,816	\$0	\$19,720	\$0	\$13,000
2172	Less Admin Non Cash Realloc	(\$106,185)	(\$87,759)	83%	\$0	(\$87,759)	\$0	(\$106,185)	\$0	(\$106,185)
2182	Less Admin Cash Exp Realloc	(\$1,994,039)	(\$1,606,702)	81%	\$0	(\$1,606,702)	\$0	(\$1,994,039)	\$0	(\$2,295,165)
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$19,720	\$251,859		\$0	\$251,859	\$0	\$19,720	\$0	\$13,000

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
	OPERATING INCOME									
2053	Sundry Misc Income - Admin	(\$300)	(\$27,341)	9114%	(\$27,341)	\$0	(\$300)	\$0	(\$26,341)	\$0
004P	Profit on Sale of Assets	\$0	(\$14,118)	0%	(\$14,118)	\$0	\$0	\$0	\$0	\$0
2083	Police Licensing Commissions	(\$40,000)	(\$50,334)	126%	(\$50,334)	\$0	(\$40,000)	\$0	(\$40,000)	\$0
2113	Admin - Novated Lease Contributions	(\$19,720)	(\$12,816)		(\$12,816)	\$0	(\$19,720)	\$0	(\$13,000)	\$0
2143	Photocopying Fees	(\$20)	\$0	0%	\$0	\$0	(\$20)	\$0	(\$20)	\$0
	Sub Total - GOVERNANCE - GENERAL OP/INC	(\$60,040)	(\$104,610)		(\$104,610)	\$0	(\$60,040)	\$0	(\$79,361)	\$0
	Total - GOVERNANCE - GENERAL	(\$40,320)	\$147,250		(\$104,610)	\$251,859	(\$60,040)	\$19,720	(\$79,361)	\$13,000
	Total - GOVERNANCE	\$1,130,633	\$882,445		(\$104,610)	\$987,054	(\$60,040)	\$1,190,673	(\$79,361)	\$1,276,797

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	30 JUNE 2026		2025-2026		30 JUNE 2026	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual						
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
LAW ORDER & PUBLIC SAFETY										
FIRE PREVENTION										
OPERATING EXPENDITURE										
2272	Emergency Operating Expenses	\$13,685	\$9,067	66%	\$0	\$9,067	\$0	\$13,685	\$0	\$14,181
2271	Emergency Operations Room - Storage	\$500	\$0	0%	\$0	\$0	\$0	\$500	\$0	\$500
2281	Community Emergency Services Manager Wages Expense	\$129,737	\$80,119	62%	\$0	\$80,119	\$0	\$129,737	\$0	\$112,230
2283	CESM Other Expenses	\$40,200	\$7,918	20%	\$0	\$7,918	\$0	\$40,200	\$0	\$40,066
2292	Fire Hazard Reduction	\$33,625	\$43,053	128%	\$0	\$43,053	\$0	\$33,625	\$0	\$45,150
2302	Ground & Aerial Inspections	\$6,000	\$3,926	65%	\$0	\$3,926	\$0	\$6,000	\$0	\$4,000
2322	Administration Costs	\$5,060	\$3,041	60%	\$0	\$3,041	\$0	\$5,060	\$0	\$4,807
2342	Fire Fighting - Shire Resources	\$5,873	\$4,209	72%	\$0	\$4,209	\$0	\$5,873	\$0	\$5,873
2372	Brigade Expenses	\$87,130	\$80,429	92%	\$0	\$80,429	\$0	\$87,130	\$0	\$58,558
2284	Bushfire Risk Mitigation Officer (BRMO)- Salaries	\$72,250	\$0	0%	\$0	\$0	\$0	\$72,250	\$0	\$0
2294	BRMO - Superannuation	\$8,706	\$0	0%	\$0	\$0	\$0	\$8,706	\$0	\$0
2382	Administration Allocated - Cash	\$59,821	\$48,201	81%	\$0	\$48,201	\$0	\$59,821	\$0	\$68,832
2442	Administration Allocated - Non-Cash	\$1,062	\$878	83%	\$0	\$878	\$0	\$1,062	\$0	\$1,062
2443	Interest on Loan - Bushfire	\$19,970	\$14,597	73%	\$0	\$14,597	\$0	\$19,970	\$0	\$19,970
2444	Govt Guarantee Fee - Loan 150 Expense	\$1,680	\$1,176		\$0	\$1,176	\$0	\$1,680	\$0	\$1,680
004D	Buildings Depreciation	\$41,250	\$33,490	81%	\$0	\$33,490	\$0	\$41,250	\$0	\$41,250
Sub Total - FIRE PREVENTION OP/EXP		\$526,549	\$330,102		\$0	\$330,102	\$0	\$526,549	\$0	\$418,159
OPERATING INCOME										
2363	Fines & Penalties	(\$1,100)	(\$2,515)	229%	(\$2,515)	\$0	(\$1,100)	\$0	(\$2,015)	\$0
2383	Sale of Fire Maps	(\$160)	(\$91)	57%	(\$91)	\$0	(\$160)	\$0	(\$160)	\$0
2393	Sundry Misc income - Fire	(\$32,500)	(\$3,200)	10%	(\$3,200)	\$0	(\$32,500)	\$0	(\$3,200)	\$0
2373	ESL Levy Funding	(\$75,000)	(\$79,316)	106%	(\$79,316)	\$0	(\$75,000)	\$0	(\$79,316)	\$0
2343	Operating Grant Income	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
2403	Operating Grants, Subsidies & contributions	(\$141,616)	(\$79,350)		(\$79,350)	\$0	(\$141,616)	\$0	(\$141,616)	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$250,376)	(\$164,472)		(\$164,472)	\$0	(\$250,376)	\$0	(\$226,307)	\$0
Total - FIRE PREVENTION		\$276,173	\$165,630		(\$164,472)	\$330,102	(\$250,376)	\$526,549	(\$226,307)	\$418,159

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE			30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual		Budget	Income	Expense	Income	Expense	Income
ANIMAL CONTROL										
OPERATING EXPENDITURE										
2542	Conference & Training	\$3,500	\$2,316	66%	\$0	\$2,316	\$0	\$3,500	\$0	\$3,500
2552	Ranger Vehicle	\$0	\$93	0%	\$0	\$93	\$0	\$0	\$0	\$93
2562	Dog Control Expenses	\$1,955	\$93	5%	\$0	\$93	\$0	\$1,955	\$0	\$2,048
2572	Dog Pound Expenses	\$1,834	\$549	30%	\$0	\$549	\$0	\$1,834	\$0	\$1,834
2573	Contract Ranger Expenses	\$42,500	\$54,413		\$0	\$54,413	\$0	\$42,500	\$0	\$57,500
2582	Other Animal Control	\$200	\$0	0%	\$0	\$0	\$0	\$200	\$0	\$200
2583	Cat Control Expenses	\$760	\$182	24%	\$0	\$182	\$0	\$760	\$0	\$760
2584	Cat Pound Expenses	\$360	\$25	7%	\$0	\$25	\$0	\$360	\$0	\$360
2602	Administration Allocated - Cash	\$59,821	\$30,665	51%	\$0	\$30,665	\$0	\$59,821	\$0	\$68,832
2612	Administration Allocated - Non-Cash	\$1,062	\$878	83%	\$0	\$878	\$0	\$1,062	\$0	\$1,062
005D	Depreciation Buildings - Animal Control	\$1,765	\$1,942	110%	\$0	\$1,942	\$0	\$1,765	\$0	\$1,765
Sub Total - ANIMAL CONTROL OP/EXP		\$113,757	\$91,154		\$0	\$91,154	\$0	\$113,757	\$0	\$137,954
OPERATING INCOME										
2633	Ranger Income	(\$400)	\$0	0%	\$0	\$0	(\$400)	\$0	\$0	\$0
2653	Fines & Penalties - Dog Act	(\$500)	(\$1,064)	213%	(\$1,064)	\$0	(\$500)	\$0	(\$500)	\$0
2663	Impounding Fees - Dogs	(\$1,210)	(\$281)	23%	(\$281)	\$0	(\$1,210)	\$0	(\$127)	\$0
2673	Dog Registrations	(\$3,150)	(\$5,191)	165%	(\$5,191)	\$0	(\$3,150)	\$0	(\$3,850)	\$0
2674	Cat Registrations	(\$500)	(\$536)	107%	(\$536)	\$0	(\$500)	\$0	(\$500)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$5,760)	(\$7,071)		(\$7,071)	\$0	(\$5,760)	\$0	(\$4,977)	\$0
Total - ANIMAL CONTROL		\$107,997	\$84,083		(\$7,071)	\$91,154	(\$5,760)	\$113,757	(\$4,977)	\$137,954

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE			30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual		Income	Expense	Income	Expense	Income	Expense
	OTHER LAW ORDER & PUBLIC SAFETY									
	OPERATING EXPENDITURE									
2832	Vehicle Impounding	\$1,500	\$726	48%	\$0	\$726	\$0	\$1,500	\$0	\$1,500
2845	Community Emergency Response Expenses	\$0	\$263		\$0	\$263	\$0	\$0	\$0	\$263
2862	Local Law review	\$6,000	\$0	0%	\$0	\$0	\$0	\$6,000	\$0	\$6,000
	Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$7,500	\$988		\$0	\$988	\$0	\$7,500	\$0	\$7,763
	OPERATING INCOME									
2863	Income - Misc Other Law & Order	\$0	(\$810)	0%	(\$810)	\$0	\$0	\$0	(\$810)	\$0
	Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	\$0	(\$810)		(\$810)	\$0	\$0	\$0	(\$810)	\$0
	Total - OTHER LAW ORDER PUBLIC SAFETY	\$7,500	\$178		(\$810)	\$988	\$0	\$7,500	(\$810)	\$7,763
	Total - LAW ORDER & PUBLIC SAFETY	\$391,670	\$249,891		(\$172,354)	\$422,245	(\$256,136)	\$647,806	(\$232,094)	\$563,876

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 JUNE 2026		% of Annual Budget	ACTUAL 30 JUNE 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
	HEALTH									
	HEALTH ADMINISTRATION & INSPECTION									
	OPERATING EXPENDITURE									
3102	Health - Salaries	\$109,243	\$0	0%	\$0	\$0	\$0	\$109,243	\$0	\$0
3132	Superannuation	\$13,109	\$0	0%	\$0	\$0	\$0	\$13,109	\$0	\$0
3142	Fringe Benefits Tax	\$12,000	\$0	0%	\$0	\$0	\$0	\$12,000	\$0	\$0
3162	Health - Other Employment Costs	\$5,840	\$905	16%	\$0	\$905	\$0	\$5,840	\$0	\$3,580
3164	Health - Contractors	\$56,000	\$33,757	60%	\$0	\$33,757	\$0	\$56,000	\$0	\$56,000
3212	Admin Allocation to HIA - Cash	\$59,821	\$29,737	50%	\$0	\$29,737	\$0	\$59,821	\$0	\$68,832
3242	Analytical Expenses	\$1,000	\$492	49%	\$0	\$492	\$0	\$1,000	\$0	\$492
3252	Administration Allocated - Non-cash	\$1,593	\$1,316	83%	\$0	\$1,316	\$0	\$1,593	\$0	\$1,593
	Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$258,606	\$66,208		\$0	\$66,208	\$0	\$258,606	\$0	\$130,497
	OPERATING INCOME									
3223	Health Act fees, Licences	(\$2,500)	(\$2,991)	120%	(\$2,991)	\$0	(\$2,500)	\$0	(\$2,500)	\$0
3233	Septic Tank Inspection Fees	(\$500)	(\$345)	69%	(\$345)	\$0	(\$500)	\$0	(\$345)	\$0
	Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$3,000)	(\$3,336)		(\$3,336)	\$0	(\$3,000)	\$0	(\$2,845)	\$0
	Total - HEALTH ADMIN & INSPECTION	\$255,606	\$62,872		(\$3,336)	\$66,208	(\$3,000)	\$258,606	(\$2,845)	\$130,497

SHIRE OF KOJONUP MONTHLY FINANCIAL REPORT		COMPARATIVES YEAR TO DATE		% of Annual	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET			
					30 JUNE 2026		2025-2026		30 JUNE 2026			
		Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
		ACCOUNT	JOB									
OTHER HEALTH												
OPERATING EXPENDITURE												
3360	Doctor Services Expenses	\$250,000	\$256,250		\$0	\$256,250	\$0	\$250,000	\$0	\$256,250		
3361	Interest Paid on Loans	\$1,647	\$1,074	65%	\$0	\$1,074	\$0	\$1,647	\$0	\$1,647		
New	Vehicle Operating Expenses				\$0	\$0	\$0	\$0	\$0	\$0		
3368	Loan Guarantee Fee	\$675	\$333	49%	\$0	\$333	\$0	\$675	\$0	\$675		
009D	Depreciation Buildings	\$20,245	\$22,299	110%	\$0	\$22,299	\$0	\$20,245	\$0	\$20,245		
Sub Total - OTHER HEALTH OP/EXP		\$272,567	\$279,956		\$0	\$279,956	\$0	\$272,567	\$0	\$278,817		
OPERATING INCOME												
Sub Total - OTHER HEALTH OP/INC		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		
Total - OTHER HEALTH		\$272,567	\$279,956		\$0	\$279,956	\$0	\$272,567	\$0	\$278,817		
Total - HEALTH		\$528,173	\$342,828		(\$3,336)	\$346,165	(\$3,000)	\$531,173	(\$2,845)	\$409,314		

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT				COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme				YEAR TO DATE 30 JUNE 2026			30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Income	Expense		Income	Expense	Income	Expense		
		EDUCATION & WELFARE										
		EDUCATION										
		OPERATING EXPENDITURE										
3455	Play in the Park	\$2,500	\$0	0%	\$0	\$0	\$0	\$2,500	\$0	\$2,500		
3452	Smart Start Expenses	\$3,115	\$0	0%	\$0	\$0	\$0	\$3,115	\$0	\$3,115		
	Sub Total - EDUCATION OP/EXP	\$5,615	\$0		\$0	\$0	\$0	\$5,615	\$0	\$5,615		
	OPERATING INCOME											
	Sub Total-EDUCATION OP/INC	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0		
	Total - EDUCATION	\$5,615	\$0		\$0	\$0	\$0	\$5,615	\$0	\$5,615		

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		% of	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
	PRE-SCHOOL/OTHER EDUCATION									
	OPERATING EXPENDITURE									
3462	Child Care Centre - Building Maint	\$2,750	\$3,983	145%	\$0	\$3,983	\$0	\$2,750	\$0	\$3,264
3476	Play Group Community Assistance		\$79		\$0	\$79	\$0	\$0	\$0	\$79
3477	Kindy Café	\$15,200	\$13,188	87%	\$0	\$13,188	\$0	\$15,200	\$0	\$4,265
3472	Playgroup/Toy Library - Building Maint	\$5,578	\$7,280	131%	\$0	\$7,280	\$0	\$5,578	\$0	\$6,839
3474	Playgroup/Toy Library - Grounds Maint	\$3,370	\$581	17%	\$0	\$581	\$0	\$3,370	\$0	\$3,370
3478	SPARK - Expenditure	\$3,000	\$4,727	158%	\$0	\$4,727	\$0	\$3,000	\$0	\$3,000
006D	DEPRECIATION (SCH 8)	\$17,465	\$19,240	110%	\$0	\$19,240	\$0	\$17,465	\$0	\$17,465
	Sub Total - OTHER EDUCATION OP/EXP	\$47,363	\$49,078		\$0	\$49,078	\$0	\$47,363	\$0	\$38,282
	OPERATING INCOME									
3463	Occasional Care Rent	(\$2,500)	(\$2,915)	117%	(\$2,915)	\$0	(\$2,500)	\$0	(\$2,500)	\$0
3465	Grant - Kindy Café	(\$14,900)	\$0	0%	\$0	\$0	(\$14,900)	\$0	(\$7,168)	\$0
3473	Playgroup/Toy Library Fees	(\$180)	\$0	0%	\$0	\$0	(\$180)	\$0	\$0	\$0
3475	SPARK - Income	(\$3,000)	(\$2,950)	98%	(\$2,950)	\$0	(\$3,000)	\$0	(\$3,000)	\$0
	Sub Total - OTHER EDUCATION OP/INC	(\$20,580)	(\$5,865)		(\$5,865)	\$0	(\$20,580)	\$0	(\$12,668)	\$0
	Total - OTHER EDUCATION	\$26,783	\$43,213		(\$5,865)	\$49,078	(\$20,580)	\$47,363	(\$12,668)	\$38,282
	Total - EDUCATION & WELFARE	\$32,398	\$43,213		(\$5,865)	\$49,078	(\$20,580)	\$52,978	(\$12,668)	\$43,897

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	30 JUNE 2026		2025-2026		30 JUNE 2026	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
	HOUSING									
	SPRING HAVEN HOUSING									
3842	Spring Haven Telephone	\$0	\$1,066	0%	\$0	\$1,066	\$0	\$0	\$0	\$0
3862	Subscriptions	\$0	\$132	0%	\$0	\$132	\$0	\$0	\$0	\$0
3902	Spring Haven Building Operating Expenses	\$0	\$1,201	0%	\$0	\$1,201	\$0	\$0	\$0	\$0
3914	Utilities	\$0	\$17	0%	\$0	\$17	\$0	\$0	\$0	\$17
3916	Insurance	\$0	\$8,107	0%	\$0	\$8,107	\$0	\$0	\$0	\$4,054
3992	Administration Allocated - Cash	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0	\$0
012D	Spring Haven Depreciation	\$70,400	\$69,050	98%	\$0	\$69,050	\$0	\$70,400	\$0	\$70,400
013D	Spring Haven Depreciation	\$2,250	\$2,125	94%	\$0	\$2,125	\$0	\$2,250	\$0	\$2,250
	Sub Total - SPRING HAVEN HOUSING OP/EXP	\$72,650	\$81,698		\$0	\$81,698	\$0	\$72,650	\$0	\$76,721
	OPERATING INCOME									
	Sub Total - SPRING HAVEN HOUSING OP/INC	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Total - SPRING HAVEN HOUSING	\$72,650	\$81,698		\$0	\$81,698	\$0	\$72,650	\$0	\$76,721
	STAFF HOUSING									
	OPERATING EXPENDITURE									
3768	Staff Housing Building Maintenance	\$9,887	\$13,480	136%	\$0	\$13,480	\$0	\$9,887	\$0	\$13,514
3769	Staff Housing - Operating Expenses	\$42,261	\$44,203	105%	\$0	\$44,203	\$0	\$42,261	\$0	\$42,261
3764	Staff Housing - Ground Maint. Various	\$28,181	\$37,090	132%	\$0	\$37,090	\$0	\$28,181	\$0	\$34,246
3767	Housing - Great Southern Homes MoU Expenses	\$30,000	\$15,604		\$0	\$15,604	\$0	\$30,000	\$0	\$30,000
3770	Loan Guarantee Fee L135, L140, L144 & L148	\$6,615	\$3,388	51%	\$0	\$3,388	\$0	\$6,615	\$0	\$6,615
3771	Staff Housing Loan Interest	\$23,769	\$19,690	83%	\$0	\$19,690	\$0	\$23,769	\$0	\$23,769
011D	Housing Depreciation	\$86,610	\$177,472	205%	\$0	\$177,472	\$0	\$86,610	\$0	\$86,610
	Sub Total - STAFF HOUSING OP/EXP	\$227,323	\$310,927		\$0	\$310,927	\$0	\$227,323	\$0	\$237,015
	OPERATING INCOME									
3703	Residential Rent - Staff	(\$13,800)	(\$8,268)	60%	(\$8,268)	\$0	(\$13,800)	\$0	(\$8,586)	\$0
3706	Operating Grants, Subsidies & Contributions	(\$30,000)	(\$15,604)		(\$15,604)	\$0	(\$30,000)	\$0	(\$30,000)	\$0
	Sub Total - STAFF HOUSING OP/INC	(\$43,800)	(\$23,872)		(\$23,872)	\$0	(\$43,800)	\$0	(\$38,586)	\$0
	Total - STAFF HOUSING	\$183,523	\$287,055		(\$23,872)	\$310,927	(\$43,800)	\$227,323	(\$38,586)	\$237,015

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES								
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
HOUSING OTHER										
OPERATING EXPENDITURE										
4062	Loton Close ILU's Building Maint	\$10,383	\$15,355	148%	\$0	\$15,355	\$0	\$10,383	\$0	\$11,879
4064	Loton Close ILU's Grounds Maint	\$9,810	\$4,194	43%	\$0	\$4,194	\$0	\$9,810	\$0	\$5,890
4065	Loton Close ILU's Utilities	\$33,670	\$37,962	113%	\$0	\$37,962	\$0	\$33,670	\$0	\$37,450
4066	Loton Close ILU's Insurance	\$8,350	\$7,949	95%	\$0	\$7,949	\$0	\$8,350	\$0	\$7,949
4202	J Sullivan Units Building Maintenance	\$17,555	\$4,470	25%	\$0	\$4,470	\$0	\$17,555	\$0	\$17,555
4204	J Sullivan Units Grounds Maintenance	\$5,500	\$327	6%	\$0	\$327	\$0	\$5,500	\$0	\$3,050
4205	J Sullivan Units Utilities	\$10,910	\$10,833	99%	\$0	\$10,833	\$0	\$10,910	\$0	\$10,910
4206	J Sullivan Units Insurance	\$2,055	\$1,958	95%	\$0	\$1,958	\$0	\$2,055	\$0	\$1,958
4254	Interest Paid on Loans	\$8,546	\$5,351	63%	\$0	\$5,351	\$0	\$8,546	\$0	\$8,546
4255	Loan Guarantee Fee (Housing Other)	\$3,470	\$2,032	59%	\$0	\$2,032	\$0	\$3,470	\$0	\$3,470
4232	Bagg Street Units Operating	\$6,006	\$6,987	116%	\$0	\$6,987	\$0	\$6,006	\$0	\$6,156
4256	GROH - Building Maintenance	\$13,705	\$17,648	129%	\$0	\$17,648	\$0	\$13,705	\$0	\$13,613
Sub Total - HOUSING OTHER OP/EXP		\$129,960	\$115,067		\$0	\$115,067	\$0	\$129,960	\$0	\$128,426
OPERATING INCOME										
4083	Loton Close ILU's Rent	(\$166,920)	(\$180,453)	108%	(\$180,453)	\$0	(\$166,920)	\$0	(\$180,000)	\$0
4103	Loton Close ILU's - Power Recoups	(\$13,500)	(\$16,955)	126%	(\$16,955)	\$0	(\$13,500)	\$0	(\$15,000)	\$0
4203	J Sullivan Units - Rent	(\$37,000)	(\$32,162)	87%	(\$32,162)	\$0	(\$37,000)	\$0	(\$32,162)	\$0
4243	GROH - Rent	(\$145,200)	(\$124,668)	86%	(\$124,668)	\$0	(\$145,200)	\$0	(\$137,544)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$362,620)	(\$354,238)		(\$354,238)	\$0	(\$362,620)	\$0	(\$364,706)	\$0
Total - HOUSING OTHER		(\$232,660)	(\$239,171)		(\$354,238)	\$115,067	(\$362,620)	\$129,960	(\$364,706)	\$128,426
Total - HOUSING		\$23,513	\$129,582		(\$378,110)	\$507,692	(\$406,420)	\$429,933	(\$403,292)	\$442,162

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES								
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
COMMUNITY AMENITIES										
SANITATION - HOUSEHOLD REFUSE										
OPERATING EXPENDITURE										
5022	Refuse Collection - Kerbside	\$81,500	\$68,822	84%	\$0	\$68,822	\$0	\$81,500	\$0	\$81,500
5012	Refuse Site Maintenance	\$6,560	\$0	0%	\$0	\$0	\$0	\$6,560	\$0	\$5,060
5013	Refuse Site Rehabilitation	\$3,102	\$86	3%	\$0	\$86	\$0	\$3,102	\$0	\$3,102
5002	Recycling Depot/Transfer Stn - Contract	\$204,495	\$200,614	98%	\$0	\$200,614	\$0	\$204,495	\$0	\$204,495
5122	Recycling Collection - Kerbside	\$73,700	\$69,447	94%	\$0	\$69,447	\$0	\$73,700	\$0	\$73,700
5142	Recycling Education	\$250	\$930	372%	\$0	\$930	\$0	\$250	\$0	\$930
014D	Depreciation (Sch 10)	\$4,045	\$4,456	110%	\$0	\$4,456	\$0	\$4,045	\$0	\$4,045
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$373,652	\$344,354		\$0	\$344,354	\$0	\$373,652	\$0	\$372,832
OPERATING INCOME										
5023	Collection Charges - Kerbside	(\$293,800)	(\$286,660)	98%	(\$286,660)	\$0	(\$293,800)	\$0	(\$287,080)	\$0
5033	Recycling/Transfer Station Rental	(\$2,300)	(\$6,000)	261%	(\$6,000)	\$0	(\$2,300)	\$0	(\$2,300)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$296,100)	(\$292,660)		(\$292,660)	\$0	(\$296,100)	\$0	(\$289,380)	\$0
Total - SANITATION HOUSEHOLD REFUSE		\$77,552	\$51,694		(\$292,660)	\$344,354	(\$296,100)	\$373,652	(\$289,380)	\$372,832

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 JUNE 2026		% of Annual Budget	ACTUAL 30 JUNE 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
	SANITATION OTHER									
	OPERATING EXPENDITURE									
5027	Verge Pick Up - Hard Waste	\$30,000	\$0	0%	\$0	\$0	\$0	\$30,000	\$0	\$0
5251	Street Bins Collection - Contract	\$42,500	\$40,609	96%	\$0	\$40,609	\$0	\$42,500	\$0	\$48,122
5262	Repair Street Bins	\$200	\$0	0%	\$0	\$0	\$0	\$200	\$0	\$200
5263	Drum Muster	\$2,500	\$0	0%	\$0	\$0	\$0	\$2,500	\$0	\$2,500
5264	Transport of Waste & Loader Hire	\$83,800	\$71,635	85%	\$0	\$71,635	\$0	\$83,800	\$0	\$83,800
	Sub Total - SANITATION OTHER OP/EXP	\$159,000	\$112,244		\$0	\$112,244	\$0	\$159,000	\$0	\$134,622
	OPERATING INCOME									
5303	Litter Infringements	(\$200)	\$0	0%	\$0	\$0	(\$200)	\$0	\$0	\$0
5304	Drum Muster Reimbursement Income	(\$2,500)	\$0	0%	\$0	\$0	(\$2,500)	\$0	(\$2,500)	\$0
	Sub Total - SANITATION OTHER OP/INC	(\$2,700)	\$0		\$0	\$0	(\$2,700)	\$0	(\$2,500)	\$0
	Total - SANITATION OTHER	\$156,300	\$112,244		\$0	\$112,244	(\$2,700)	\$159,000	(\$2,500)	\$134,622
	SEWERAGE									
	OPERATING EXPENDITURE									
5090	Liquid Waste Pond - Maintenance	\$1,370	\$2,094	153%	\$0	\$2,094	\$0	\$1,370	\$0	\$1,304
	Sub Total - SEWERAGE OP/EXP	\$1,370	\$2,094		\$0	\$2,094	\$0	\$1,370	\$0	\$1,304
	OPERATING INCOME									
	Sub Total - SEWERAGE OP/INC	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Total - SEWERAGE	\$1,370	\$2,094		\$0	\$2,094	\$0	\$1,370	\$0	\$1,304

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	30 JUNE 2026		2025-2026		30 JUNE 2026	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
PROTECTION OF THE ENVIRONMENT										
OPERATING EXPENDITURE										
5616	NRM - Salaries & Wages/Consultancy Fees	\$5,000	\$375	7%	\$0	\$375	\$0	\$5,000	\$0	\$5,000
5681	Noxious Weeds	\$4,637	\$0	0%	\$0	\$0	\$0	\$4,637	\$0	\$4,637
5686	NRM - Environmental Reserve M'ment	\$13,300	\$14,585	110%	\$0	\$14,585	\$0	\$13,300	\$0	\$15,300
5687	Reserve Clean Up	\$20,556	\$0	0%	\$0	\$0	\$0	\$20,556	\$0	\$19,856
5752	Administration Allocation Cash	\$19,940	\$25,299	127%	\$0	\$25,299	\$0	\$19,940	\$0	\$22,944
5742	Administration Allocation Non-Cash	\$2,655	\$2,194	83%	\$0	\$2,194	\$0	\$2,655	\$0	\$2,655
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$66,088	\$42,453		\$0	\$42,453	\$0	\$66,088	\$0	\$70,392
OPERATING INCOME										
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$66,088	\$42,453		\$0	\$42,453	\$0	\$66,088	\$0	\$70,392
TOWN PLANNING AND REGIONAL DEVELOPMENT										
OPERATING EXPENDITURE										
5842	Town Planning Expenses	\$30,000	\$48,334	161%	\$0	\$48,334	\$0	\$30,000	\$0	\$57,097
5922	TPS Review	\$25,000	\$23,892	96%	\$0	\$23,892	\$0	\$25,000	\$0	\$25,000
5962	Administration Allocated Cash	\$59,821	\$29,737	50%	\$0	\$29,737	\$0	\$59,821	\$0	\$68,832
5832	Administration Allocated Non-Cash	\$1,062	\$878	83%	\$0	\$878	\$0	\$1,062	\$0	\$1,062
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$115,883	\$102,841		\$0	\$102,841	\$0	\$115,883	\$0	\$151,991
OPERATING INCOME										
5973	Planning Fees	(\$6,500)	(\$110,538)	1701%	(\$110,538)	\$0	(\$6,500)	\$0	(\$75,800)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$6,500)	(\$110,538)		(\$110,538)	\$0	(\$6,500)	\$0	(\$75,800)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$109,383	(\$7,697)		(\$110,538)	\$102,841	(\$6,500)	\$115,883	(\$75,800)	\$151,991

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES								
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
COMMUNITY AMENITIES - CEMETERIES										
OPERATING EXPENDITURE										
5999	Cemetery Digital Database	\$1,300	\$3,096	238%	\$0	\$3,096	\$0	\$1,300	\$0	\$1,300
6001	Cemetery - Grave Digging	\$45,225	\$58,290	129%	\$0	\$58,290	\$0	\$45,225	\$0	\$55,700
6006	Kojonup Cemetery - Niche Wall Maint	\$1,625	\$66	4%	\$0	\$66	\$0	\$1,625	\$0	\$890
6002	Kojonup Cemetery - Grounds Maint	\$20,685	\$26,948	130%	\$0	\$26,948	\$0	\$20,685	\$0	\$25,850
6000	Kojonup Cemetery - Trees	\$1,501	\$1,158	77%	\$0	\$1,158	\$0	\$1,501	\$0	\$1,501
6012	Boscabel Cemetery - Grounds Maint	\$590	\$290	49%	\$0	\$290	\$0	\$590	\$0	\$620
6014	Muradup Cemetery - Grounds Maintenance	\$5,175	\$5,893	114%	\$0	\$5,893	\$0	\$5,175	\$0	\$5,675
015D	Community Amenities Buildings Depreciation	\$47,405	\$54,183	114%	\$0	\$54,183	\$0	\$47,405	\$0	\$47,405
Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP		\$123,506	\$149,925		\$0	\$149,925	\$0	\$123,506	\$0	\$138,941
OPERATING INCOME										
6013	Cemetery Fees (Inc Gst)	(\$10,000)	(\$28,193)	282%	(\$28,193)	\$0	(\$10,000)	\$0	(\$15,000)	\$0
6023	Cemetery Fees Licences (Not Inc Gst)	(\$2,000)	(\$3,433)	172%	(\$3,433)	\$0	(\$2,000)	\$0	(\$2,000)	\$0
Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC		(\$12,000)	(\$31,626)		(\$31,626)	\$0	(\$12,000)	\$0	(\$17,000)	\$0
Total - COMMUNITY AMENITIES CEMETERIES		\$111,506	\$118,299		(\$31,626)	\$149,925	(\$12,000)	\$123,506	(\$17,000)	\$138,941

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		% of	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Annual Budget	Income	Expense	Income	Expense	Income	Expense
COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER										
OPERATING EXPENDITURE										
6042	Harrison Place Conveniences - Maint	\$250	\$890	356%	\$0	\$890	\$0	\$250	\$0	\$383
6044	Harrison Place Conveniences - Cleaning	\$22,550	\$23,626	105%	\$0	\$23,626	\$0	\$22,550	\$0	\$23,662
6034	CWA - Building Maintenance	\$2,378	\$5,029	211%	\$0	\$5,029	\$0	\$2,378	\$0	\$4,873
6052	Town Street & Park Seating	\$1,113	\$0	0%	\$0	\$0	\$0	\$1,113	\$0	\$1,113
6112	Community Resource Centre / Telecentre	\$3,488	\$2,669	77%	\$0	\$2,669	\$0	\$3,488	\$0	\$3,108
6142	Administration Allocated Non-Cash	\$2,655	\$2,194	83%	\$0	\$2,194	\$0	\$2,655	\$0	\$2,655
6152	Administration Allocated Cash	\$59,821	\$41,277	69%	\$0	\$41,277	\$0	\$59,821	\$0	\$68,832
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP		\$92,255	\$75,685	\$9	\$0	\$75,685	\$0	\$92,255	\$0	\$104,626
OPERATING INCOME										
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER		\$92,255	\$75,685		\$0	\$75,685	\$0	\$92,255	\$0	\$104,626
COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT										
OPERATING EXPENDITURE										
6064	Men's Shed - Building Maintenance	\$1,170	\$5,580	477%	\$0	\$5,580	\$0	\$1,170	\$0	\$5,424
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP		\$1,170	\$5,580		\$0	\$5,580	\$0	\$1,170	\$0	\$5,424
OPERATING INCOME										
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT		\$1,170	\$5,580		\$0	\$5,580	\$0	\$1,170	\$0	\$5,424
Total - COMMUNITY AMENITIES		\$615,623	\$400,351		(\$434,824)	\$835,175	(\$317,300)	\$932,923	(\$384,680)	\$980,132

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		% of						
ACCOUNT	JOB	30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
		Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
RECREATION & CULTURE										
PUBLIC HALL & CIVIC CENTRES										
OPERATING EXPENDITURE										
6202	Memorial Hall - Cleaning & Operations	\$24,710	\$24,475	99%	\$0	\$24,475	\$0	\$24,710	\$0	\$25,895
6212	RSL Hall - Cleaning & Operations	\$4,638	\$3,950	85%	\$0	\$3,950	\$0	\$4,638	\$0	\$4,474
6214	Memorial Hall - Building Maintenance	\$7,376	\$11,170	151%	\$0	\$11,170	\$0	\$7,376	\$0	\$10,638
6216	Mobrup Hall - Building Expenses	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0	\$0
6218	Muradup Hall - Building Expenses	\$2,010	\$4,170	207%	\$0	\$4,170	\$0	\$2,010	\$0	\$3,400
6219	Qualeup Hall - Building Expenses	\$330	\$309	93%	\$0	\$309	\$0	\$330	\$0	\$446
6224	Memorial Hall - Grounds Maintenance	\$14,226	\$17,887	126%	\$0	\$17,887	\$0	\$14,226	\$0	\$14,226
6227	Boscabel Hall - Building Expenses	\$945	\$4,067	430%	\$0	\$4,067	\$0	\$945	\$0	\$4,497
6232	All Halls - Cutlery & Crockery	\$2,000	\$0	0%	\$0	\$0	\$0	\$2,000	\$0	\$2,000
6324	RSL Hall - Building Maintenance	\$2,780	\$3,064	110%	\$0	\$3,064	\$0	\$2,780	\$0	\$2,501
6146	Interest on Loan - Loan 146 & 149	\$18,565	\$17,795	96%	\$0	\$17,795	\$0	\$18,565	\$0	\$18,565
6147	Loan Guarantee Fee - Loan 146 & 149	\$3,250	\$1,624	50%	\$0	\$1,624	\$0	\$3,250	\$0	\$3,250
016D	Public Halls Building Depreciation	\$62,285	\$68,733	110%	\$0	\$68,733	\$0	\$62,285	\$0	\$62,285
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$143,115	\$157,243		\$0	\$157,243	\$0	\$143,115	\$0	\$152,177
OPERATING INCOME										
6203	Memorial Hall Rentals	(\$1,625)	(\$1,973)	121%	(\$1,973)	\$0	(\$1,625)	\$0	(\$1,355)	\$0
6213	RSL Hall Rentals	(\$1,255)	(\$1,399)	111%	(\$1,399)	\$0	(\$1,255)	\$0	(\$1,255)	\$0
6253	Other Halls Contributions		(\$10,989)		(\$10,989)					
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$2,880)	(\$14,361)		(\$14,361)	\$0	(\$2,880)	\$0	(\$2,610)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		\$140,235	\$142,882		(\$14,361)	\$157,243	(\$2,880)	\$143,115	(\$2,610)	\$152,177

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

SHIRE OF KOJONUP											
MONTHLY FINANCIAL REPORT				COMPARATIVES							
Details By function Under The Following Programme Titles		YEAR TO DATE		% of		ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual		30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget		Income	Expense	Income	Expense	Income	Expense
OTHER RECREATION & SPORT											
OPERATING EXPENDITURE											
6362	Kojonup Springs Conveniences	\$24,333	\$26,087	107%		\$0	\$26,087	\$0	\$24,333	\$0	\$25,016
6364	Kojonup Springs Grounds Maintenance	\$13,400	\$13,892	104%		\$0	\$13,892	\$0	\$13,400	\$0	\$13,400
6372	Apex Park Conveniences - Operating	\$52,852	\$47,935	91%		\$0	\$47,935	\$0	\$52,852	\$0	\$52,772
6373	Apex Park Conveniences - Building Maint	\$3,580	\$3,221	90%		\$0	\$3,221	\$0	\$3,580	\$0	\$3,580
6374	Apex Park - Grounds Maint	\$59,680	\$64,644	108%		\$0	\$64,644	\$0	\$59,680	\$0	\$74,193
6382	Railway Reserve Conveniences	\$3,450	\$2,687	78%		\$0	\$2,687	\$0	\$3,450	\$0	\$3,450
6392	Newstead Park - Grounds Maint	\$8,975	\$8,338	93%		\$0	\$8,338	\$0	\$8,975	\$0	\$9,825
6394	Railway Reserve Grounds Maint	\$16,745	\$21,283	127%		\$0	\$21,283	\$0	\$16,745	\$0	\$20,188
6402	Sports Complex - Netball Conveniences	\$8,595	\$8,442	98%		\$0	\$8,442	\$0	\$8,595	\$0	\$8,678
6403	Sports Complex - Netball Area Maint	\$3,610	\$3,856	107%		\$0	\$3,856	\$0	\$3,610	\$0	\$2,975
6404	Sports Complex - Grounds Maint	\$168,175	\$221,914	132%		\$0	\$221,914	\$0	\$168,175	\$0	\$163,135
6408	Sports Complex - Conveniences	\$5,148	\$6,551	127%		\$0	\$6,551	\$0	\$5,148	\$0	\$6,057
6412	Hillman Park - Grounds Maint	\$11,973	\$15,737	131%		\$0	\$15,737	\$0	\$11,973	\$0	\$14,000
6414	Sports Complex - Reticulation	\$26,490	\$15,180	57%		\$0	\$15,180	\$0	\$26,490	\$0	\$18,355
6415	Oval Lighting	\$4,800	\$4,409	92%		\$0	\$4,409	\$0	\$4,800	\$0	\$4,800
6422	Kojonup Bk (Plesse Park) - Grounds Maint	\$16,310	\$11,728	72%		\$0	\$11,728	\$0	\$16,310	\$0	\$17,800
6425	Sports Complex - Hockey Club Building	\$1,543	\$2,596	168%		\$0	\$2,596	\$0	\$1,543	\$0	\$2,172
6434	Turkey Nest Dam Maintenance	\$12,558	\$18,998	151%		\$0	\$18,998	\$0	\$12,558	\$0	\$5,425
6435	Water - Showgrounds Maint	\$4,983	\$4,909	99%		\$0	\$4,909	\$0	\$4,983	\$0	\$8,794
6444	Muradup Townsite Grounds	\$5,075	\$7,169	141%		\$0	\$7,169	\$0	\$5,075	\$0	\$8,290
6452	Playground Safety & Minor Upgrades	\$2,240	\$0	0%		\$0	\$0	\$0	\$2,240	\$0	\$2,090
6454	Kojonup Town Entrances	\$5,120	\$3,925	77%		\$0	\$3,925	\$0	\$5,120	\$0	\$1,825
6474	Industrial Area Slashing & Spraying	\$743	\$147	20%		\$0	\$147	\$0	\$743	\$0	\$643
6477	Sports Complex - Utilities & Insurance	\$20,035	\$19,450	97%		\$0	\$19,450	\$0	\$20,035	\$0	\$19,237
6492	Myrtle Benn Reserve	\$1,785	\$4	0%		\$0	\$4	\$0	\$1,785	\$0	\$1,635
6494	Sundry Reserves	\$8,495	\$6,978	82%		\$0	\$6,978	\$0	\$8,495	\$0	\$6,445
6496	Kojonup Golf Club Community Grant	\$245	\$0	0%		\$0	\$0	\$0	\$245	\$0	\$245
6552	Sports Complex - Cleaning	\$7,030	\$3,503	50%		\$0	\$3,503	\$0	\$7,030	\$0	\$6,800
6554	Sports Complex - Building Maint	\$9,993	\$10,689	107%		\$0	\$10,689	\$0	\$9,993	\$0	\$9,644
6558	Loan Guarantee Fee - Loans 134, 136, 142, 143	\$10,115	\$5,549	55%		\$0	\$5,549	\$0	\$10,115	\$0	\$10,115
6559	Recreation - Interest on Loans	\$45,884	\$33,734	74%		\$0	\$33,734	\$0	\$45,884	\$0	\$45,884
6592	Skate Park	\$715	\$712	100%		\$0	\$712	\$0	\$715	\$0	\$715
6792	Admin Allocation - Cash	\$39,881	\$31,672	79%		\$0	\$31,672	\$0	\$39,881	\$0	\$45,888
7107	Polocrosse Works Requested	\$221	\$0	0%		\$0	\$0	\$0	\$221	\$0	\$221
017D	Other Sport Buildings Depreciation	\$373,301	\$372,812	100%		\$0	\$372,812	\$0	\$373,301	\$0	\$373,301
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$978,078	\$998,750			\$0	\$998,750	\$0	\$978,078	\$0	\$987,593

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE			30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual		Income	Expense	Income	Expense	Income	Expense
	OPERATING INCOME									
6564	Kidsport Funding	\$0	(\$1,145)		(\$1,145)	\$0	\$0	(\$909)	\$0	
6523	Complex Bldg Fees	(\$4,500)	(\$3,882)	86%	(\$3,882)	\$0	(\$4,500)	\$0	(\$4,500)	
6533	Rec Ground Lease Fees	(\$3,000)	\$0	0%	\$0	\$0	(\$3,000)	\$0	(\$3,000)	
6553	Contribution-Dept Education - Oval	(\$36,000)	\$0	0%	\$0	\$0	(\$36,000)	\$0	(\$36,000)	
	Sub Total - OTHER RECREATION & SPORT OP/INC	(\$43,500)	(\$5,027)		(\$5,027)	\$0	(\$43,500)	\$0	(\$44,409)	
	Total - OTHER RECREATION & SPORT	\$934,578	\$993,723		(\$5,027)	\$998,750	(\$43,500)	\$978,078	(\$44,409)	

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES								
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
SWIMMING AREAS & BEACHES										
OPERATING EXPENDITURE										
6252	Building Maintenance	\$4,650	\$2,824	61%	\$0	\$2,824	\$0	\$4,650	\$0	\$4,855
6254	Consumables & Minor Expenses	\$1,500	\$1,998	133%	\$0	\$1,998	\$0	\$1,500	\$0	\$2,000
6257	Utilities & Telephone	\$39,330	\$34,844	89%	\$0	\$34,844	\$0	\$39,330	\$0	\$35,640
6258	Insurance	\$14,008	\$20,994	150%	\$0	\$20,994	\$0	\$14,008	\$0	\$20,993
6261	Maintenance - Pool Building	\$6,941	\$3,799	55%	\$0	\$3,799	\$0	\$6,941	\$0	\$8,267
6262	Grounds Maintenance	\$12,825	\$15,723	123%	\$0	\$15,723	\$0	\$12,825	\$0	\$15,540
6264	Swimming Pool - Chemicals	\$9,000	\$12,546	139%	\$0	\$12,546	\$0	\$9,000	\$0	\$14,000
6271	Non-Capital Purchases per 10yr Plan	\$1,500	\$0	0%	\$0	\$0	\$0	\$1,500	\$0	\$1,500
6272	Equipment Maintenance	\$8,600	\$4,924	57%	\$0	\$4,924	\$0	\$8,600	\$0	\$11,907
6274	Kiosk - COGS	\$6,790	\$8,150	120%	\$0	\$8,150	\$0	\$6,790	\$0	\$8,500
6352	Swimming Pool Salaries	\$126,997	\$112,960	89%	\$0	\$112,960	\$0	\$126,997	\$0	\$126,997
6353	Superannuation	\$15,037	\$11,397	76%	\$0	\$11,397	\$0	\$15,037	\$0	\$15,037
6354	Conferences & Training	\$4,300	\$1,653	38%	\$0	\$1,653	\$0	\$4,300	\$0	\$4,300
6292	Administration Allocated Cash	\$39,881	\$22,902	57%	\$0	\$22,902	\$0	\$39,881	\$0	\$45,888
050D	Depreciation Buildings	\$54,275	\$53,991	99%	\$0	\$53,991	\$0	\$54,275	\$0	\$54,275
Sub Total - SWIMMING AREAS & BEACHES OP/EXP		\$345,634	\$308,705		\$0	\$308,705	\$0	\$345,634	\$0	\$369,699
OPERATING INCOME										
6294	Pool Entry Fees	(\$4,200)	(\$7,054)	168%	(\$7,054)	\$0	(\$4,200)	\$0	(\$6,936)	\$0
6295	Pool Kiosk Sales	(\$7,800)	(\$11,224)	144%	(\$11,224)	\$0	(\$7,800)	\$0	(\$9,050)	\$0
6296	Pool Daily Entry Fees	(\$9,000)	(\$6,191)	69%	(\$6,191)	\$0	(\$9,000)	\$0	(\$5,200)	\$0
6253	Other Halls Contributions									
Sub Total - SWIMMING AREAS & BEACHES OP/INC		(\$21,000)	(\$24,469)		(\$24,469)	\$0	(\$21,000)	\$0	(\$21,186)	\$0
Total - SWIMMING AREAS & BEACHES		\$324,634	\$284,237		(\$24,469)	\$308,705	(\$21,000)	\$345,634	(\$21,186)	\$369,699

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES								
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
ACCOUNT	JOB	30 JUNE 2026	30 JUNE 2026	Annual	30 JUNE 2026	30 JUNE 2026	2025-2026	2025-2026	30 JUNE 2026	30 JUNE 2026
		Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
	TV & RADIO BROADCASTING & RETRANSMISSION									
	OPERATING EXPENDITURE									
6752	Television Translator	\$45	\$37	83%	\$0	\$37	\$0	\$45	\$0	\$38
6772	VHF Repeater Operating/Maintenance	\$100	\$47	47%	\$0	\$47	\$0	\$100	\$0	\$100
	Sub Total - TV & RADIO RETRANSMISSION OP/EXP	\$145	\$84		0	\$84	\$0	\$145	\$0	\$138
	Total - TV & RADIO RETRANSMISSION	\$145	\$84		\$0	\$84	\$0	\$145	\$0	\$138
	LIBRARIES									
	OPERATING EXPENDITURE									
6812	Library Salaries	\$96,453	\$74,321	77%	\$0	\$74,321	\$0	\$96,453	\$0	\$96,453
6842	Superannuation	\$15,559	\$2,586	17%	\$0	\$2,586	\$0	\$15,559	\$0	\$15,559
6852	Emp Insurances (Lib)	\$4,516	\$6,670	148%	\$0	\$6,670	\$0	\$4,516	\$0	\$6,670
6862	Conference & Training (Lib)	\$1,000	\$0	0%	\$0	\$0	\$0	\$1,000	\$0	\$1,000
6882	Library Operating Expenses	\$6,500	\$1,643	25%	\$0	\$1,643	\$0	\$6,500	\$0	\$6,500
6892	Lib Software Licencing	\$4,165	\$5,547	133%	\$0	\$5,547	\$0	\$4,165	\$0	\$5,547
6902	Library Resource Purchases	\$2,000	\$458	23%	\$0	\$458	\$0	\$2,000	\$0	\$2,000
6903	Library Regional Activity Plan Contribution	\$2,000	\$1,904	95%	\$0	\$1,904	\$0	\$2,000	\$0	\$2,000
6942	Administration Allocated Cash	\$19,940	\$16,067	81%	\$0	\$16,067	\$0	\$19,940	\$0	\$22,944
6952	Administration Allocated Non-Cash	\$2,655	\$2,194	83%	\$0	\$2,194	\$0	\$2,655	\$0	\$2,655
	Sub Total - LIBRARIES OP/EXP	\$154,788	\$111,390		\$0	\$111,390	\$0	\$154,788	\$0	\$161,328
	OPERATING INCOME									
6973	Sundry Income	(\$6)	(\$16,143)	269058%	(\$16,143)	\$0	(\$6)	\$0	(\$8,975)	\$0
6993	Be Connected Income	\$0	(\$3,020)	0%	(\$3,020)	\$0	\$0	\$0	(\$3,020)	\$0
	Sub Total - LIBRARIES OP/INC	(\$6)	(\$19,163)		(\$19,163)	\$0	(\$6)	\$0	(\$11,995)	\$0
	Total - LIBRARIES	\$154,782	\$92,226		(\$19,163)	\$111,390	(\$6)	\$154,788	(\$11,995)	\$161,328

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT			COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles			YEAR TO DATE		% of	30 JUNE 2026		2025-2026		30 JUNE 2026	
And Type Of Activities Within The Programme			30 JUNE 2026		Annual	30 JUNE 2026					
ACCOUNT	JOB		Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
HERITAGE & OTHER CULTURE											
OPERATING EXPENDITURE											
7012	Historical Soc. Rooms		\$170	\$208		\$0	\$208	\$0	\$170	\$0	\$170
7022	Old Military Barracks		\$1,616	\$693	43%	\$0	\$693	\$0	\$1,616	\$0	\$1,616
7024	Old Post Office - Building Maintenance		\$2,505	\$1,260	50%	\$0	\$1,260	\$0	\$2,505	\$0	\$2,549
7032	Elverd Cottage - Building Mtce		\$2,373	\$5,917	249%	\$0	\$5,917	\$0	\$2,373	\$0	\$6,393
7034	Elverd Cottage - Ground Maint		\$3,219	\$3,932	122%	\$0	\$3,932	\$0	\$3,219	\$0	\$3,785
7046	Old Post Office - Grounds Maintenance		\$1,375	\$139	10%	\$0	\$139	\$0	\$1,375	\$0	\$1,130
7106	Showgrounds - Building Maintenance		\$5,341	\$6,738	126%	\$0	\$6,738	\$0	\$5,341	\$0	\$5,460
7101	Annual Show - Works Assistance		\$17,505	\$12,205	70%	\$0	\$12,205	\$0	\$17,505	\$0	\$17,505
7103	Muradup & Jingalup War Memorials		\$245	\$0	0%	\$0	\$245	\$0	\$245	\$0	\$245
7222	Military Barracks - Ground Maint		\$3,878	\$3,882	100%	\$0	\$3,882	\$0	\$3,878	\$0	\$4,582
019D	Depreciation Buildings		\$19,600	\$20,139	103%	\$0	\$20,139	\$0	\$19,600	\$0	\$19,600
Sub Total - OTHER CULTURE OP/EXP			\$57,827	\$55,111		\$0	\$55,111	\$0	\$57,827	\$0	\$63,035
OPERATING INCOME											
Sub Total - OTHER CULTURE OP/INC			\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER CULTURE			\$57,827	\$55,111		\$0	\$55,111	\$0	\$57,827	\$0	\$63,035
Total - RECREATION AND CULTURE			\$1,612,201	\$1,568,263		(\$63,021)	\$1,631,284	(\$67,386)	\$1,679,587	(\$80,200)	\$1,733,970

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES								
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE										
OPERATING EXPENDITURE										
7632	Town Streets - Drainage Mtce	\$30,400	\$28,721	94%	\$0	\$28,721	\$0	\$30,400	\$0	\$4,150
7652	Road Maintenance	\$4,635	\$1,505		\$0	\$1,505	\$0	\$4,635	\$0	\$4,100
7662	Bridge Maintenance	\$90,145	\$38,399	43%	\$0	\$38,399	\$0	\$90,145	\$0	\$128,311
7672	Footpath Maintenance	\$17,400	\$1,082	6%	\$0	\$1,082	\$0	\$17,400	\$0	\$16,024
7682	Lighting Of Streets	\$58,500	\$60,705	104%	\$0	\$60,705	\$0	\$58,500	\$0	\$62,000
7692	Depot Maint	\$28,712	\$32,769	114%	\$0	\$32,769	\$0	\$28,712	\$0	\$34,582
7694	Depot - Grounds & Nursery Maint	\$22,235	\$29,489	133%	\$0	\$29,489	\$0	\$22,235	\$0	\$21,467
7695	Depot - OHS Minor Items	\$1,268	\$0	0%	\$0	\$0	\$0	\$1,268	\$0	\$1,268
7704	Depot Cleaning	\$35,035	\$32,338	92%	\$0	\$32,338	\$0	\$35,035	\$0	\$33,019
RM01	Grading - Winter	\$1,035,445	\$798,274	77%	\$0	\$798,274	\$0	\$1,035,445	\$0	\$958,881
RM03	Drainage Maintenance	\$197,325	\$225,239	114%	\$0	\$225,239	\$0	\$197,325	\$0	\$170,325
RM04	Bitumen Patching/Repair	\$142,450	\$131,191	92%	\$0	\$131,191	\$0	\$142,450	\$0	\$136,237
RM05	Guide Post & Signage	\$113,725	\$83,918	74%	\$0	\$83,918	\$0	\$113,725	\$0	\$53,071
RM06	Roadside Spraying	\$36,525	\$7,033	19%	\$0	\$7,033	\$0	\$36,525	\$0	\$35,314
RM08	Rural Limb & Tree Removal - Fallen	\$128,405	\$112,451	88%	\$0	\$112,451	\$0	\$128,405	\$0	\$116,005
RM10	Traffic Counter Transportation	\$14,625	\$2,862	20%	\$0	\$2,862	\$0	\$14,625	\$0	\$6,542
RM11	Kerb Maintenance	\$4,240	\$5,494	130%	\$0	\$5,494	\$0	\$4,240	\$0	\$7,311
RM15	Trees Rural Major Works	\$114,310	\$116,908	102%	\$0	\$116,908	\$0	\$114,310	\$0	\$96,990
RM16	Townsite-Kojonup-Verge Mtce	\$60,725	\$96,516	159%	\$0	\$96,516	\$0	\$60,725	\$0	\$101,214
RM17	Townsite Trees - General Mtce	\$16,350	\$4,468	27%	\$0	\$4,468	\$0	\$16,350	\$0	\$13,028
RM18	TOWNSITE TREES - UPGRADE, WATERING etc	\$7,875	\$0	0%	\$0	\$0	\$0	\$7,875	\$0	\$6,034
RM19	Townsite Trees - Pruning - Contractor	\$12,219	\$1,980	16%	\$0	\$1,980	\$0	\$12,219	\$0	\$11,962
RM20	Road Accident Recovery	\$2,950	\$6,489	220%	\$0	\$6,489	\$0	\$2,950	\$0	\$3,195
RM21	STORM DAMAGE CLEANUP WANDRRA FUNDED EXP	\$0	\$344	0%	\$0	\$344	\$0	\$0	\$0	\$0
RM22	Removal of Street Trees	\$6,535	\$0	0%	\$0	\$0	\$0	\$6,535	\$0	\$6,382
RM23	Townsite Street Sweeping	\$10,500	\$8,355	80%	\$0	\$8,355	\$0	\$10,500	\$0	\$10,500
RM24	Carpark Line marking	\$5,500	\$859	16%	\$0	\$859	\$0	\$5,500	\$0	\$5,500
7701	Blackwood Rd Solar Dam Maintenance	\$1,984	\$0	0%	\$0	\$0	\$0	\$1,984	\$0	\$1,685
7702	Administration Allocated Cash	\$697,914	\$654,666	94%	\$0	\$654,666	\$0	\$697,914	\$0	\$803,042
7703	Plant Auction Selling Expenses	\$500	\$0	0%	\$0	\$0	\$0	\$500	\$0	\$500
020D	Depreciation on Road Assets	\$3,775,075	\$4,100,743	109%	\$0	\$4,100,743	\$0	\$3,775,075	\$0	\$3,908,370
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$6,673,507	\$6,582,799		\$0	\$6,582,799	\$0	\$6,673,507	\$0	\$6,757,009

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	30 JUNE 2026		2025-2026		30 JUNE 2026	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
OPERATING INCOME										
7405	Roads Grants RRG	(\$1,090,000)	(\$1,193,226)	109%	(\$1,193,226)	\$0	(\$1,090,000)	\$0	(\$1,240,000)	\$0
7415	Regional Road Safety Grants	\$0	(\$1,963,594)	0%	(\$1,963,594)	\$0	\$0	\$0	(\$2,305,413)	\$0
7375	Main Roads WA Direct Grant	(\$253,357)	(\$248,630)	98%	(\$248,630)	\$0	(\$253,357)	\$0	(\$248,630)	\$0
7325	Grant - Special Commodity Route Funding	(\$34,000)	(\$68,750)	202%	(\$68,750)	\$0	(\$34,000)	\$0	(\$34,000)	\$0
7435	Roads to Recovery - Current Allocation	(\$1,241,133)	(\$309,811)	25%	(\$309,811)	\$0	(\$1,241,133)	\$0	(\$1,070,800)	\$0
7605	Sale of Small Items	\$0	\$241	0%	\$241	\$0	\$0	\$0	\$186	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$2,618,490)	(\$3,783,770)		(\$3,783,770)	\$0	(\$2,618,490)	\$0	(\$4,898,657)	\$0
Total - MTCE STREETS ROADS DEPOTS		\$4,055,017	\$2,799,029		(\$3,783,770)	\$6,582,799	(\$2,618,490)	\$6,673,507	(\$4,898,657)	\$6,757,009
AERODROMES										
OPERATING EXPENDITURE										
7762	Airport Building - Maintenance	\$4,102	\$4,259	104%	\$0	\$4,259	\$0	\$4,102	\$0	\$5,879
7761	Interest on Loan 141 (Airstrip)	\$1,565	\$1,020	65%	\$0	\$1,020	\$0	\$1,565	\$0	\$1,565
7764	Airport Building - Cleaning	\$1,043	\$931	89%	\$0	\$931	\$0	\$1,043	\$0	\$1,043
7771	Loan Guarantee Fee (Airstrip)	\$720	\$362	50%	\$0	\$362	\$0	\$720	\$0	\$720
7772	Airstrip Operations	\$50	\$47	94%	\$0	\$47	\$0	\$50	\$0	\$50
7774	Airstrip Ground Maintenance	\$38,905	\$34,164	88%	\$0	\$34,164	\$0	\$38,905	\$0	\$41,070
Sub Total - AERODROMES OP/EXP		\$46,385	\$40,783		\$0	\$40,783	\$0	\$46,385	\$0	\$50,327
OPERATING INCOME										
Sub Total - AERODROMES OP/INC		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total - AERODROMES		\$46,385	\$40,783		\$0	\$40,783	\$0	\$46,385	\$0	\$50,327
Total - TRANSPORT		\$4,101,402	\$2,839,813		(\$3,783,770)	\$6,623,582	(\$2,618,490)	\$6,719,892	(\$4,898,657)	\$6,807,336

SHIRE OF KOJONUP		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
MONTHLY FINANCIAL REPORT		YEAR TO DATE			30 JUNE 2026		2025-2026		30 JUNE 2026	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
ACCOUNT	JOB									
	ECONOMIC SERVICES									
	RURAL SERVICES									
	OPERATING EXPENDITURE									
023D	Depreciation (Sch 13)	\$4,260	\$4,259	100%	\$0	\$4,259	\$0	\$4,260	\$0	\$4,260
8002	Water Standpipes	\$64,480	\$79,443	123%	\$0	\$79,443	\$0	\$64,480	\$0	\$17,480
8006	Rural Street Addressing	\$100	\$0	0%	\$0	\$0	\$0	\$100	\$0	\$100
	Sub Total - RURAL SERVICES OP/EXP	\$68,840	\$83,702		\$0	\$83,702	\$0	\$68,840	\$0	\$21,840
	OPERATING INCOME									
8003	Water Standpipe Charges	(\$57,000)	(\$22,964)	40%	(\$22,964)	\$0	(\$57,000)	\$0	(\$10,000)	\$0
	Sub Total - RURAL SERVICES OP/INC	(\$57,000)	(\$22,964)		(\$22,964)	\$0	(\$57,000)	\$0	(\$10,000)	\$0
	Total - RURAL SERVICES	\$11,840	\$60,738		(\$22,964)	\$83,702	(\$57,000)	\$68,840	(\$10,000)	\$21,840

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT			COMPARATIVES								
Details By function Under The Following Programme Titles			YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme			30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB		Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
TOURISM AND AREA PROMOTION - KODJA PLACE											
OPERATING EXPENDITURE											
8302	Salaries (Tour)		\$279,464	\$210,480	75%	\$0	\$210,480	\$0	\$279,464	\$0	\$279,464
8344	Superannuation - Visitors Centre		\$34,598	\$42,960	124%	\$0	\$42,960	\$0	\$34,598	\$0	\$34,598
8364	Tour Guide Expenses		\$14,031	\$1,451	10%	\$0	\$1,451	\$0	\$14,031	\$0	\$15,129
8322	Employee Insurances (Tour)		\$8,705	\$13,110	151%	\$0	\$13,110	\$0	\$8,705	\$0	\$13,110
8342	Conferences & Training		\$1,050	\$1,900	181%	\$0	\$1,900	\$0	\$1,050	\$0	\$1,700
8109	Story Area (Mosaic)		\$10,000	\$3,151	32%	\$0	\$3,151	\$0	\$10,000	\$0	\$10,000
8367	Story Area (Digital)		\$50,337	\$0	0%	\$0	\$0	\$0	\$50,337	\$0	\$50,337
8110	Catering		\$2,000	\$497	25%	\$0	\$497	\$0	\$2,000	\$0	\$2,000
8368	Activity (Educational)		\$800	\$7,237	905%	\$0	\$7,237	\$0	\$800	\$0	\$800
8126	Insurances - Various		\$15,637	\$16,437	105%	\$0	\$16,437	\$0	\$15,637	\$0	\$16,437
8152	Public Liability Insurance - Kodja Place		\$10,306	\$11,835	115%	\$0	\$11,835	\$0	\$10,306	\$0	\$11,834
8142	Printing, Stationary & Office Expenses		\$11,000	\$8,816	80%	\$0	\$8,816	\$0	\$11,000	\$0	\$11,676
8162	Kodja Place Building Maintenance		\$6,499	\$13,794	212%	\$0	\$13,794	\$0	\$6,499	\$0	\$11,706
8164	Kodja Place Utilities		\$11,470	\$15,819	138%	\$0	\$15,819	\$0	\$11,470	\$0	\$16,434
8166	Kodja Place Cleaning		\$45,060	\$45,541	101%	\$0	\$45,541	\$0	\$45,060	\$0	\$49,563
8172	Kodja Place Grounds Maintenance		\$19,700	\$27,892	142%	\$0	\$27,892	\$0	\$19,700	\$0	\$33,530
8174	Kodja Place Rose Maze Grounds Maint		\$43,440	\$39,187	90%	\$0	\$39,187	\$0	\$43,440	\$0	\$44,840
8192	Misc Expenses		\$3,000	\$7,334	244%	\$0	\$7,334	\$0	\$3,000	\$0	\$5,100
8358	Kodja Place Website		\$2,000	\$0	0%	\$0	\$0	\$0	\$2,000	\$0	\$2,000
8444	Retail Stock - COGS		\$27,500	\$26,384	96%	\$0	\$26,384	\$0	\$27,500	\$0	\$27,500
8394	Events & Exhibitions Expenses		\$15,000	\$44,972	300%	\$0	\$44,972	\$0	\$15,000	\$0	\$15,000
8395	Community Events Expenses		\$25,000	\$14,211		\$0	\$14,211	\$0	\$25,000	\$0	\$27,600
8412	General Administration Allocated Cash		\$99,702	\$112,634	113%	\$0	\$112,634	\$0	\$99,702	\$0	\$114,720
8422	General Administration Allocated Non-Cash		\$2,124	\$2,194	103%	\$0	\$2,194	\$0	\$2,124	\$0	\$2,124
022D	Depreciation		\$66,650	\$66,099	99%	\$0	\$66,099	\$0	\$66,650	\$0	\$66,650
055D	Depreciation		\$2,525	\$2,520	100%	\$0	\$2,520	\$0	\$2,525	\$0	\$2,525
Sub Total - TOURISM & AREA PROMOTION KODJA OP/EXP			\$807,598	\$736,455		\$0	\$736,455	\$0	\$807,598	\$0	\$866,377

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT			COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme			YEAR TO DATE			30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
OPERATING INCOME											
8205	Kodja Place - Visitor Fees		(\$3,800)	(\$3,410)	90%	(\$3,410)	\$0	(\$3,800)	\$0	(\$3,400)	\$0
8203	Kodja Place - Hire Fees		(\$3,500)	(\$2,384)	68%	(\$2,384)	\$0	(\$3,500)	\$0	(\$1,400)	\$0
8204	Tour Groups		(\$1,300)	(\$3,548)	273%	(\$3,548)	\$0	(\$1,300)	\$0	(\$3,120)	\$0
8207	Kodja Place - Activity Fees		(\$960)	(\$532)	55%	(\$532)	\$0	(\$960)	\$0	(\$532)	\$0
8193	Sundry Misc Income - Kodja Place		\$0	(\$18)		(\$18)	\$0	\$0	\$0	\$0	\$0
8223	Membership Fees & Brochure Racking		\$0	(\$725)	0%	(\$725)	\$0	\$0	\$0	(\$725)	\$0
8233	Events & Exhibitions Income		(\$15,000)	(\$6,285)	42%	(\$6,285)	\$0	(\$15,000)	\$0	(\$8,000)	\$0
8234	Community Events Income		(\$14,999)	(\$7,970)		(\$7,970)	\$0	(\$15,000)	\$0	(\$12,300)	\$0
8243	Retail Sales		(\$55,000)	(\$45,443)	83%	(\$45,443)	\$0	(\$55,000)	\$0	(\$55,000)	\$0
8293	Grants for Interpretative Upgrade		\$0	(\$16)	0%	(\$16)	\$0	\$0	\$0	\$0	\$0
8263	Sales - Commissions		(\$4,500)	(\$6,027)	134%	(\$6,027)	\$0	(\$4,500)	\$0	(\$4,500)	\$0
8283	Contributions & Donations		(\$800)	(\$1,963)	245%	(\$1,963)	\$0	(\$800)	\$0	(\$1,770)	\$0
8284	RV Fee Income		(\$2,100)	(\$2,223)		(\$2,223)	\$0	(\$2,100)	\$0	(\$1,600)	\$0
8285	Trans WA Income		\$0	\$113		\$113	\$0	\$0	\$0	(\$100)	\$0
Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC			(\$101,959)	(\$80,431)		(\$80,431)	\$0	(\$101,960)	\$0	(\$92,447)	\$0
Total - TOURISM & AREA PROMOTION KODJA PLACE			\$705,639	\$656,024		(\$80,431)	\$736,455	(\$101,960)	\$807,598	(\$92,447)	\$866,377

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT			COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
ACCOUNT	JOB	YEAR TO DATE		30 JUNE 2026		2025-2026		30 JUNE 2026			
		Details By function Under The Following Programme Titles And Type Of Activities Within The Programme									
		Budget	Actual	Income		Expense	Income	Expense	Income	Expense	
TOURISM & AREA PROMOTION OTHER											
OPERATING EXPENDITURE											
8101	Kojonup Marketing & Promotions	\$8,415	\$182	2%	\$0	\$182	\$0	\$8,415	\$0	\$8,415	
8107	Great Southern Treasures	\$22,000	\$20,000	91%	\$0	\$20,000	\$0	\$22,000	\$0	\$20,000	
8414	Wool Wagon	\$250	\$0	0%	\$0	\$0	\$0	\$250	\$0	\$250	
8354	Subscriptions, Accreditation, etc.	\$2,425	\$593	24%	\$0	\$593	\$0	\$2,425	\$0	\$2,628	
8374	Australia Day Breakfast	\$2,000	\$0	0%	\$0	\$0	\$0	\$2,000	\$0	\$2,000	
8371	EV Charging Station	\$0	\$791	0%	\$0	\$791	\$0	\$0	\$0	\$770	
8432	Railway Station Building Maintenance	\$1,675	\$331	20%	\$0	\$331	\$0	\$1,675	\$0	\$1,704	
8402	Railway Station Building - Operating	\$415	\$318	77%	\$0	\$318	\$0	\$415	\$0	\$415	
029D	Depreciation	\$75,220	\$87,734	117%	\$0	\$87,734	\$0	\$75,220	\$0	\$75,220	
Sub Total - TOURISM & AREA PROM OTHER OP/EXP		\$112,400	\$109,949		\$0	\$109,949	\$0	\$112,400	\$0	\$111,402	
OPERATING INCOME											
Sub Total - TOURISM & AREA PROM OTHER OP/INC		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0	
Total - TOURISM & AREA PROMOTION OTHER		\$112,400	\$109,949		\$0	\$109,949	\$0	\$112,400	\$0	\$111,402	

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE			30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual		Income	Expense	Income	Expense	Income	Expense
TOURISM & AREA PROMOTION - BLACK COCKATOO CAFÉ										
OPERATING EXPENDITURE										
8502	Café Salaries	\$338,575	\$333,991	99%	\$0	\$333,991	\$0	\$338,575	\$0	\$355,750
8532	Café Superannuation	\$40,628	\$37,352	92%	\$0	\$37,352	\$0	\$40,628	\$0	\$40,628
8534	Café Utilities	\$46,360	\$35,625	77%	\$0	\$35,625	\$0	\$46,360	\$0	\$35,500
8546	Café Minor Equipment & Repairs	\$3,500	\$6,655	190%	\$0	\$6,655	\$0	\$3,500	\$0	\$4,230
8554	Café Other Minor Expenses	\$9,500	\$19,833	209%	\$0	\$19,833	\$0	\$9,500	\$0	\$12,468
8555	Café Uniforms & Safety Wear	\$1,500	\$979	65%	\$0	\$979	\$0	\$1,500	\$0	\$1,500
8556	Café Telephone & IT	\$950	\$1,269	134%	\$0	\$1,269	\$0	\$950	\$0	\$1,385
8557	Café Building Maintenance	\$5,585	\$12,735	228%	\$0	\$12,735	\$0	\$5,585	\$0	\$8,240
8564	Café Other Employment Costs	\$0	\$714	0%	\$0	\$714	\$0	\$0	\$0	\$0
8567	Cost of Goods Sold - Food Supplies Purchased	\$315,000	\$331,793	105%	\$0	\$331,793	\$0	\$315,000	\$0	\$315,000
Sub Total - TOURISM & AREA PROM CAFE OP/EXP		\$761,598	\$780,947		\$0	\$780,947	\$0	\$761,598	\$0	\$774,701
OPERATING INCOME										
8503	Trading Income	(\$770,000)	(\$801,425)	0%	(\$801,425)	\$0	(\$770,000)	\$0	(\$770,000)	\$0
8533	Catering	(\$2,500)	(\$6,076)	0%	(\$6,076)	\$0	(\$2,500)	\$0	(\$3,100)	\$0
Sub Total - TOURISM & AREA PROM CAFE OP/INC		(\$772,500)	(\$807,501)		(\$807,501)	\$0	(\$772,500)	\$0	(\$773,100)	\$0
Total - TOURISM & AREA PROMOTION CAFÉ		(\$10,902)	(\$26,555)		(\$807,501)	\$780,947	(\$772,500)	\$761,598	(\$773,100)	\$774,701

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT			COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles			YEAR TO DATE			30 JUNE 2026		2025-2026		30 JUNE 2026	
And Type Of Activities Within The Programme			30 JUNE 2026			30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
BUILDING CONTROL											
OPERATING EXPENDITURE											
8552	Building Admin. Salaries		\$122,770	\$122,644	100%	\$0	\$122,644	\$0	\$122,770	\$0	\$136,266
8572	Superannuation		\$14,537	\$9,499	65%	\$0	\$9,499	\$0	\$14,537	\$0	\$19,000
8602	Other Emp Costs (Bldg)		\$4,000	\$6,670	167%	\$0	\$6,670	\$0	\$4,000	\$0	\$10,670
8612	Vehicle Operating Bld Control		\$11,470	\$10,672	93%	\$0	\$10,672	\$0	\$11,470	\$0	\$11,470
8622	Building Control Expenses		\$17,000	\$16,620	98%	\$0	\$16,620	\$0	\$17,000	\$0	\$20,000
8672	Admin Realloc Cash (Bldg)		\$19,940	\$16,067	81%	\$0	\$16,067	\$0	\$19,940	\$0	\$22,945
8682	Admin Realloc Non Cash (Bldg)		\$2,124	\$878	41%	\$0	\$878	\$0	\$2,124	\$0	\$2,124
Sub Total - BUILDING CONTROL OP/EXP			\$191,841	\$183,050		\$0	\$183,050	\$0	\$191,841	\$0	\$222,475
OPERATING INCOME											
8653	Building Licence Fees		(\$8,500)	(\$7,734)	91%	(\$7,734)	\$0	(\$8,500)	\$0	(\$8,500)	\$0
8663	Bcittf & Brb Commissions		(\$400)	(\$1,749)	437%	(\$1,749)	\$0	(\$400)	\$0	(\$400)	\$0
Sub Total - BUILDING CONTROL OP/INC			(\$8,900)	(\$9,483)		(\$9,483)	\$0	(\$8,900)	\$0	(\$8,900)	\$0
Total - BUILDING CONTROL			\$182,941	\$173,568		(\$9,483)	\$183,050	(\$8,900)	\$191,841	(\$8,900)	\$222,475

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT			COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles			YEAR TO DATE		% of	30 JUNE 2026		2025-2026		30 JUNE 2026	
And Type Of Activities Within The Programme			30 JUNE 2026		Annual						
ACCOUNT	JOB		Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
OTHER ECONOMIC SERVICES											
OPERATING EXPENDITURE											
8011	Wash Down Bay - Repairs		\$8,103	\$8,319	103%	\$0	\$8,319	\$0	\$8,103	\$0	\$9,403
8807	Wash Down Bay - Utility Charges		\$5,700	\$5,333	94%	\$0	\$5,333	\$0	\$5,700	\$0	\$6,375
8800	Saleyards - Ground Maintenance		\$10,488	\$12,191	116%	\$0	\$12,191	\$0	\$10,488	\$0	\$13,535
8808	Saleyards - Insurances		\$400	\$375	94%	\$0	\$375	\$0	\$400	\$0	\$400
8802	Saleyards - Other		\$200	\$79	40%	\$0	\$79	\$0	\$200	\$0	\$200
8872	Loan Guarantee Fee		\$2,650	\$999	38%	\$0	\$999	\$0	\$2,650	\$0	\$2,650
8862	Subdivision - Interest on Loans		\$10,834	\$10,131	94%	\$0	\$10,131	\$0	\$10,834	\$0	\$10,834
Sub Total - OTHER ECONOMIC SERVICES OP/EXP			\$38,375	\$37,429		\$0	\$37,429	\$0	\$38,375	\$0	\$43,397
OPERATING INCOME											
8013	Washdown Bay Fees		(\$12,500)	(\$11,477)	92%	(\$11,477)	\$0	(\$12,500)	\$0	(\$12,500)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC			(\$12,500)	(\$11,477)		(\$11,477)	\$0	(\$12,500)	\$0	(\$12,500)	\$0
Total - OTHER ECONOMIC SERVICES			\$25,875	\$25,952		(\$11,477)	\$37,429	(\$12,500)	\$38,375	(\$12,500)	\$43,397
Total - ECONOMIC SERVICES			\$1,027,792	\$999,676	\$0	(\$931,856)	\$1,931,532	(\$952,860)	\$1,980,652	(\$896,947)	\$2,040,192

SHIRE OF KOJONUP		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
MONTHLY FINANCIAL REPORT		YEAR TO DATE			30 JUNE 2026		2025-2026		30 JUNE 2026	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
ACCOUNT	JOB									
	OTHER PROPERTY AND SERVICES									
	PRIVATE WORKS									
	OPERATING EXPENDITURE									
9002	Private Works	\$28,450	\$1,053	4%	\$0	\$1,053	\$0	\$28,450	\$0	\$1,975
	Sub Total - PRIVATE WORKS OP/EXP	\$28,450	\$1,053		\$0	\$1,053	\$0	\$28,450	\$0	\$1,975
	OPERATING INCOME									
9003	Private Works Income	(\$28,450)	(\$28,201)	99%	(\$28,201)	\$0	(\$28,450)	\$0	(\$22,690)	\$0
	Sub Total - PRIVATE WORKS OP/INC	(\$28,450)	(\$28,201)		(\$28,201)	\$0	(\$28,450)	\$0	(\$22,690)	\$0
	Total - PRIVATE WORKS	\$0	(\$27,148)		(\$28,201)	\$1,053	(\$28,450)	\$28,450	(\$22,690)	\$1,975

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES								
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
PUBLIC WORKS OVERHEADS										
OPERATING EXPENDITURE										
9022	Salaries-Works-Supervisors; Assistance	\$458,428	\$387,712	85%	\$0	\$387,712	\$0	\$458,428	\$0	\$458,428
9042	Superannuation (Supervisors)	\$55,011	\$21,199	39%	\$0	\$21,199	\$0	\$55,011	\$0	\$55,011
9052	Conferences & Training (Supervisors)	\$3,900	\$0	0%	\$0	\$0	\$0	\$3,900	\$0	\$3,900
9062	Emp Insurances (Supervisors)	\$12,836	\$6,670	52%	\$0	\$6,670	\$0	\$12,836	\$0	\$6,670
9072	Other Staff Expenses (Inc. FBT)	\$29,000	\$404	1%	\$0	\$404	\$0	\$29,000	\$0	\$29,404
9502	Allowances	\$2,000	\$15,721	786%	\$0	\$15,721	\$0	\$2,000	\$0	\$2,000
9082	Vehicle Operating	\$17,000	\$29,973	176%	\$0	\$29,973	\$0	\$17,000	\$0	\$22,025
9084	Consulting Technical	\$16,450	\$6,107	37%	\$0	\$6,107	\$0	\$16,450	\$0	\$16,450
9092	Office Expenses	\$14,600	\$6,796	47%	\$0	\$6,796	\$0	\$14,600	\$0	\$14,600
9094	Minor Equipment/Consumables	\$8,200	\$8,280	101%	\$0	\$8,280	\$0	\$8,200	\$0	\$8,200
9095	RAMM Inventory	\$13,740	\$13,049	95%	\$0	\$13,049	\$0	\$13,740	\$0	\$13,049
9102	Training	\$38,910	\$64,820	167%	\$0	\$64,820	\$0	\$38,910	\$0	\$59,516
9112	Meetings	\$7,400	\$4,567	62%	\$0	\$4,567	\$0	\$7,400	\$0	\$7,514
9122	Annual Leave	\$176,672	\$220,439	125%	\$0	\$220,439	\$0	\$176,672	\$0	\$176,672
9132	Public Holidays	\$78,310	\$171,393	219%	\$0	\$171,393	\$0	\$78,310	\$0	\$78,310
9142	Sick Leave	\$78,310	\$98,638	126%	\$0	\$98,638	\$0	\$78,310	\$0	\$78,310
9152	Superannuation	\$511,147	\$607,468	119%	\$0	\$607,468	\$0	\$511,147	\$0	\$511,147
9162	Workers Comp Ins	\$77,946	\$120,463	155%	\$0	\$120,463	\$0	\$77,946	\$0	\$117,127
9172	Staff Functions	\$2,350	\$100	4%	\$0	\$100	\$0	\$2,350	\$0	\$2,350
9182	INSURANCE ON WORKS	\$6,848	\$7,295	107%	\$0	\$7,295	\$0	\$6,848	\$0	\$7,295
9192	Long Service Leave	\$0	\$62,384	0%	\$0	\$62,384	\$0	\$0	\$0	\$34,000
9202	Safety Equipment & P.P.E.	\$24,110	\$24,870	103%	\$0	\$24,870	\$0	\$24,110	\$0	\$24,110
9262	Emp Insurances - Pwo	\$6,090	\$8,649	142%	\$0	\$8,649	\$0	\$6,090	\$0	\$8,649
9280	Cleaners - Annual Leave	\$13,169	\$0	0%	\$0	\$0	\$0	\$13,169	\$0	\$13,169
9281	Cleaners - Long Service Leave	\$3,872	\$0	0%	\$0	\$0	\$0	\$3,872	\$0	\$3,872
9282	Cleaners - Sick Leave	\$6,535	\$0	0%	\$0	\$0	\$0	\$6,535	\$0	\$6,535
9284	Cleaners - Public Holidays	\$6,585	\$0	0%	\$0	\$0	\$0	\$6,585	\$0	\$6,585
9286	Cleaners - Superannuation	\$17,947	\$6,282	35%	\$0	\$6,282	\$0	\$17,947	\$0	\$17,947
9254	Cleaners - Administration	\$7,200	\$10,325	143%	\$0	\$10,325	\$0	\$7,200	\$0	\$8,860
9302	Admin Realloc - Cash (Pwo)	\$0	(\$0)	0%	\$0	(\$0)	\$0	\$0	\$0	\$0
9332	Admin Non Cash Realloc (Pwo)	\$63,711	\$55,288	87%	\$0	\$55,288	\$0	\$63,711	\$0	\$63,709
9421	Small Items (Chainsaws, Mowers, etc)	\$5,000	\$3,471	69%	\$0	\$3,471	\$0	\$5,000	\$0	\$5,000
9422	Sundry Plant Recovery - Automatic Recoveries	\$16,475	\$22,381	136%	\$0	\$22,381	\$0	\$16,475	\$0	\$16,475
9312	Less Allocated To Works & Services	(\$1,779,752)	(\$1,729,647)	97%	\$0	(\$1,729,647)	\$0	(\$1,779,752)	\$0	(\$1,876,889)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$255,096		\$0	\$255,096	\$0	\$0	\$0	\$0

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		% of	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Annual Budget	Income	Expense	Income	Expense	Income	Expense
OPERATING INCOME										
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Total - PUBLIC WORKS OVERHEADS		\$0	\$255,096		\$0	\$255,096	\$0	\$0	\$0	\$0
PLANT OPERATION COSTS										
OPERATING EXPENDITURE										
9372	Plant Repair Wages	\$103,540	\$69,411	67%	\$0	\$69,411	\$0	\$103,540	\$0	\$90,000
9352	Tyres & Tubes	\$25,000	\$33,956	136%	\$0	\$33,956	\$0	\$25,000	\$0	\$25,000
9344	Vehicle Tracking	\$22,000	\$22,205	101%	\$0	\$22,205	\$0	\$22,000	\$0	\$22,250
9362	External Parts and Repairs	\$130,000	\$239,131	184%	\$0	\$239,131	\$0	\$130,000	\$0	\$222,000
9382	Plant - Insurance	\$75,165	\$58,998	78%	\$0	\$58,998	\$0	\$75,165	\$0	\$75,165
9386	Plant - Licence & Registration	\$0	\$90	0%	\$0	\$90	\$0	\$0	\$0	\$0
9342	Plant Fuels & Oils	\$325,000	\$345,789	106%	\$0	\$345,789	\$0	\$325,000	\$0	\$325,000
9363	Purchase of Tools	\$9,000	\$1,699	19%	\$0	\$1,699	\$0	\$9,000	\$0	\$9,000
9402	Less POC Allocated To W. & S.	(\$689,705)	(\$704,971)	102%	\$0	(\$704,971)	\$0	(\$689,705)	\$0	(\$768,415)
021D	Depreciation (Sch 12)	\$304,875	\$319,072	105%	\$0	\$319,072	\$0	\$304,875	\$0	\$304,875
025D	Depreciation W/Back	(\$304,875)	(\$449,911)	148%	\$0	(\$449,911)	\$0	(\$304,875)	\$0	(\$304,875)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$64,530)		\$0	(\$64,530)	\$0	\$0	\$0	\$0
OPERATING INCOME										
9373	Income - Contribution Plant Op Costs	(\$1,000)	\$0		\$0	\$0	(\$1,000)	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$1,000)	\$0		\$0	\$0	(\$1,000)	\$0	\$0	\$0
Total - PLANT OPERATIONS COSTS		(\$1,000)	(\$64,530)		\$0	(\$64,530)	(\$1,000)	\$0	\$0	\$0

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE			30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual		Income	Expense	Income	Expense	Income	Expense
	OTHER PROPERTY AND SERVICES									
	SALARIES AND WAGES									
	OPERATING EXPENDITURE									
9482	Salaries & Wages Drawn	\$4,499,879	\$2,236,152	50%	\$0	\$2,236,152	\$0	\$4,499,879	\$0	\$4,484,666
9492	Workers Compensation	\$25,000	\$20,708	83%	\$0	\$20,708	\$0	\$25,000	\$0	\$3,788
9512	Salary & Wage Alloc To W. & S.	(\$4,499,879)	(\$2,236,152)	50%	\$0	(\$2,236,152)	\$0	(\$4,499,879)	\$0	(\$4,484,666)
	Sub Total - SALARIES AND WAGES OP/EXP	\$25,000	\$20,708		\$0	\$20,708	\$0	\$25,000	\$0	\$3,788
	OPERATING INCOME									
9493	Workers Compensation Income	(\$25,000)	(\$6,495)	26%	(\$6,495)	\$0	(\$25,000)	\$0	(\$3,788)	\$0
	Sub Total - SALARIES AND WAGES OP/INC	(\$25,000)	(\$6,495)		(\$6,495)	\$0	(\$25,000)	\$0	(\$3,788)	\$0
	Total - SALARIES AND WAGES	\$0	\$14,213		(\$6,495)	\$20,708	(\$25,000)	\$25,000	(\$3,788)	\$3,788

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles		YEAR TO DATE			30 JUNE 2026		2025-2026		30 JUNE 2026	
And Type Of Activities Within The Programme		30 JUNE 2026								
ACCOUNT	JOB	Budget	Actual		Income	Expense	Income	Expense	Income	Expense
	UNCLASSIFIED									
	OPERATING EXPENDITURE									
9572	Land Survey & Leasing	\$3,000	\$0	0%	\$0	\$0	\$0	\$3,000	\$0	\$3,000
9682	Misc Expenses-Other Property	\$2,775	\$2,405	87%	\$0	\$2,405	\$0	\$2,775	\$0	\$2,775
9687	LOSS ON LG HOUSE UNIT TRUST	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
024D	Depreciation on Assets	\$18,100	\$17,996	99%	\$0	\$17,996	\$0	\$18,100	\$0	\$18,100
	Sub Total - UNCLASSIFIED OP/EXP	\$23,875	\$20,401		\$0	\$20,401	\$0	\$23,875	\$0	\$23,875
	OPERATING INCOME									
9626	Sundry Misc Income - Other Property	\$0	(\$29,498)	0%	(\$29,498)	\$0	\$0	\$0	\$0	\$0
9627	Sundry Inc - Insurance Premium Refund	\$0	(\$4,329)	0%	(\$4,329)	\$0	\$0	\$0	\$0	\$0
9683	Lease Of Ksc Properties	(\$26,500)	(\$13,104)	49%	(\$13,104)	\$0	(\$26,500)	\$0	(\$26,500)	\$0
9695	Recoverable Costs Income	(\$2,500)	\$3,910	-156%	\$3,910		(\$2,500)	\$0	(\$2,500)	\$0
	Sub Total - UNCLASSIFIED OP/INC	(\$29,000)	(\$43,020)		(\$43,020)	\$0	(\$29,000)	\$0	(\$29,000)	\$0
	Total - UNCLASSIFIED	(\$5,125)	(\$22,620)		(\$43,020)	\$20,401	(\$29,000)	\$23,875	(\$29,000)	\$23,875
	Total - OTHER PROPERTY AND SERVICES	(\$6,125)	\$155,011		(\$77,716)	\$232,727	(\$83,450)	\$77,325	(\$55,478)	\$29,638

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES								
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE 30 JUNE 2026		% of Annual	ACTUAL 30 JUNE 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
FUND TRANSFERS										
EXPENDITURE										
New	Tfr to Employee Leave Res.	\$7,800	\$2,022	26%	\$0	\$2,022	\$0	\$7,800	\$0	\$1,915
New	Transfer To Plant Res.	\$7,800	\$1,841	24%	\$0	\$1,841	\$0	\$7,800	\$0	\$1,744
New	Transfer to Low Income Housing Res.	\$1,850	\$621	34%	\$0	\$621	\$0	\$1,850	\$0	\$588
New	Transfer to Sporting Facility Res.	\$1,380	\$0	0%	\$0	\$0	\$0	\$1,380	\$0	\$0
New	Transfer to Landfill Waste Mgmt Res.	\$1,770	\$595	34%	\$0	\$595	\$0	\$1,770	\$0	\$564
New	Transfer to Community Grants Res.	\$215	\$72	34%	\$0	\$72	\$0	\$215	\$0	\$69
New	Transfer To Independent Living Units Res.	\$3,490	\$1,176	34%	\$0	\$1,176	\$0	\$3,490	\$0	\$1,114
New	Transfer to Natural Resource Mgmt Res.	\$2,150	\$725	34%	\$0	\$725	\$0	\$2,150	\$0	\$686
New	Transfer to Kodja Place Building Res.	\$390	\$131	34%	\$0	\$131	\$0	\$390	\$0	\$124
New	Transfer to Sporting Complex Building Upgrade Res.	\$1,155	\$561	49%	\$0	\$561	\$0	\$1,155	\$0	\$531
New	Transfer to Muradup Community Reserve	\$0	\$10,989	0%	\$0	\$10,989	\$0	\$0	\$0	\$0
Sub Total - TRANSFERS TO RESERVE		\$28,000	\$18,733		\$0	\$18,733	\$0	\$28,000	\$0	\$7,335
INCOME										
	Transfer from Plant Reserve	\$0	(\$32,805)	0%	\$0	(\$32,805)	\$0	\$0	\$0	\$0
	Transfer from Independent Living Units Res.	(\$22,000)	\$0	0%	\$0	\$0	(\$22,000)	\$0	(\$22,000)	\$0
	Transfer from Sporting Facility Res.	(\$15,000)	\$0	0%	\$0	\$0	(\$15,000)	\$0	(\$15,000)	\$0
Sub Total - TRANSFERS FROM RESERVE		(\$37,000)	(\$32,805)		\$0	(\$32,805)	(\$37,000)	\$0	(\$37,000)	\$0
Total - TRANSFERS		(\$9,000)	(\$14,072)		\$0	(\$14,072)	(\$37,000)	\$28,000	(\$37,000)	\$7,335
Total - FUND TRANSFER		(\$9,000)	(\$14,072)		\$0	(\$14,072)	(\$37,000)	\$28,000	(\$37,000)	\$7,335

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES			ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles		YEAR TO DATE		% of	30 JUNE 2026		2025-2026		30 JUNE 2026	
And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
SURPLUS CARRIED FORWARD										
000000	NEW - (Surplus) / Deficit - Opening 1 July	(\$2,660,000)	(\$2,595,085)		(\$2,595,085)	\$0	(\$2,660,000)	\$0	(\$2,595,085)	\$0
Sub Total - SURPLUS C/FWD		(\$2,660,000)	(\$2,595,085)		(\$2,595,085)	\$0	(\$2,660,000)	\$0	(\$2,595,085)	\$0
Total - SURPLUS		(\$2,660,000)	(\$2,595,085)		(\$2,595,085)	\$0	(\$2,660,000)	\$0	(\$2,595,085)	\$0
LIABILITY LOANS - PRINCIPAL REPAYMENT										
EXPENDITURE										
New	Loan 150 - Communications tower	\$35,479	\$8,771	25%	\$0	\$8,771	\$0	\$35,479	\$0	\$35,479
New	Loan 137 - Medical Centre	\$9,005	\$9,005	100%	\$0	\$9,005	\$0	\$9,005	\$0	\$9,005
New	Loan 135 - Bagg St House	\$10,750	\$15,389	143%	\$0	\$15,389	\$0	\$10,750	\$0	\$10,750
New	Loan 139 - Aged Units	\$0	\$31,328	0%	\$0	\$31,328	\$0	\$0	\$0	\$0
New	Loan 140 - Staff Housing	\$62,388	\$36,313	58%	\$0	\$36,313	\$0	\$62,388	\$0	\$62,388
New	Loan 138 - GROH Housing	\$115,860	\$115,860	100%	\$0	\$115,860	\$0	\$115,860	\$0	\$115,860
New	Loan 144 - Staff Housing	\$11,203	\$11,203	100%	\$0	\$11,203	\$0	\$11,203	\$0	\$11,203
New	Loan 145 - GROH Housing	\$11,203	\$34,251	306%	\$0	\$34,251	\$0	\$11,203	\$0	\$11,203
New	Loan 148 - Staff Housing renovations	\$16,501	\$16,501	100%	\$0	\$16,501	\$0	\$16,501	\$0	\$16,501
New	Loan 134 - Sports Complex	\$19,867	\$27,750	140%	\$0	\$27,750	\$0	\$19,867	\$0	\$19,867
New	Loan 136 - Sports Complex Wall	\$10,285	\$23,393	227%	\$0	\$23,393	\$0	\$10,285	\$0	\$10,285
New	Loan 143 - Netball Courts & Roof	\$56,945	\$33,437	59%	\$0	\$33,437	\$0	\$56,945	\$0	\$56,945
New	Loan 142 - Oval Lighting	\$25,294	\$25,294	100%	\$0	\$25,294	\$0	\$25,294	\$0	\$25,294
New	Loan 146 - Harrison Place Toilets & Park	\$37,506	\$23,987	64%	\$0	\$23,987	\$0	\$37,506	\$0	\$37,506
New	Loan 149 - Harrison Place Toilets & Park	\$17,740	\$26,509	149%	\$0	\$26,509	\$0	\$17,740	\$0	\$17,740
New	Loan 141 - Airstrip Lighting	\$10,468	\$10,842	104%	\$0	\$10,842	\$0	\$10,468	\$0	\$10,468
New	Loan 147 - Land Development	\$36,200	\$36,859	102%	\$0	\$36,859	\$0	\$36,200	\$0	\$36,200
Sub Total - LOAN REPAYMENTS		\$486,694	\$486,693		\$0	\$486,693	\$0	\$486,694	\$0	\$486,694
INCOME										
Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS					\$0	\$0	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES		\$486,694	\$486,693		\$0	\$486,693	\$0	\$486,694	\$0	\$486,694

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details Of function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE 30 JUNE 2026			30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual		Income	Expense	Income	Expense	Income	Expense
NON CASH ITEMS EXCLUDED FROM OPERATING ACTIVITIES										
222222	Depreciation Written Back	(\$5,155,411)	(\$5,601,857)		\$0	(\$5,601,857)	\$0	(\$5,155,411)	\$0	(\$5,288,706)
	Profit on Sale of Assets Written Back	\$0	\$14,118		\$14,118	\$0	\$0	\$0	\$0	\$0
	Write back on Land held for Resale	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Interest Expense	\$0	\$21,895		\$0	\$21,895	\$0	\$0	\$0	\$0
	Movement in Doubtful Debts	(\$500)	\$0		\$0	\$0	\$0	(\$500)	\$0	(\$500)
Sub Total - DEPRECIATION WRITTEN BACK		(\$5,155,911)	(\$5,565,844)		\$14,118	(\$5,579,962)	\$0	(\$5,155,911)	\$0	(\$5,289,206)
Total - NON CASH ITEMS		(\$5,155,911)	(\$5,565,844)		\$14,118	(\$5,579,962)	\$0	(\$5,155,911)	\$0	(\$5,289,206)

Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE 30 JUNE 2026		% of Annual Budget	ACTUAL 30 JUNE 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual		Income	Expense	Income	Expense	Income	Expense
C137	FURNITURE AND EQUIPMENT									
	GOVERNANCE - CAPITAL EXPENDITURE									
	ICT Plan Implementation	\$300,000	\$49,728	17%	\$0	\$49,728	\$0	\$300,000	\$0	\$144,460
	Sub Total - CAPITAL WORKS	\$300,000	\$49,728		\$0	\$49,728	\$0	\$300,000	\$0	\$144,460
	Total - GOVERNANCE	\$300,000	\$49,728		\$0	\$49,728	\$0	\$300,000	\$0	\$144,460
	FURNITURE AND EQUIPMENT									
6644	RECREATION & CULTURE									
	CAPITAL EXPENDITURE									
	Sports Complex Furniture & Equipment	\$15,000	\$12,093		\$0	\$12,093	\$0	\$15,000	\$0	\$15,000
	Sub Total - CAPITAL WORKS	\$15,000	\$12,093		\$0	\$12,093	\$0	\$15,000	\$0	\$15,000
	Total - RECREATION & CULTURE	\$15,000	\$12,093		\$0	\$12,093	\$0	\$15,000	\$0	\$15,000
	Total - FURNITURE AND EQUIPMENT	\$315,000	\$61,821		\$0	\$61,821	\$0	\$315,000	\$0	\$159,460

		YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
C310	LAND HELD FOR RESALE									
	COMMUNITY AMENITIES									
	CAPITAL EXPENDITURE									
	Subdivision Construction	\$200,000	\$146,851	73%	\$0	\$146,851	\$0	\$200,000	\$0	\$100,000
	Sub Total - CAPITAL WORKS	\$200,000	\$146,851		\$0	\$146,851	\$0	\$200,000	\$0	\$100,000
	Total- COMMUNITY AMENITIES	\$200,000	\$146,851		\$0	\$146,851	\$0	\$200,000	\$0	\$100,000
	Total - LAND	\$200,000	\$146,851		\$0	\$146,851	\$0	\$200,000	\$0	\$100,000

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 30 JUNE 2026		% of Annual Budget	ACTUAL 30 JUNE 2026		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026	
		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
	BUILDINGS									
	HOUSING - CAPITAL EXPENDITURE									
New	26 Katanning Road Residence				\$0	\$0	\$0	\$0	\$0	\$5,000
C142	8 Soldier Road	\$35,000	\$35,338	101%	\$0	\$35,338	\$0	\$35,000	\$0	\$35,000
C313	Jean Sullivan Units	\$10,000	\$0	0%	\$0	\$0	\$0	\$10,000	\$0	\$10,000
C145	Loton Close Units	\$12,000	\$0	0%	\$0	\$0	\$0	\$12,000	\$0	\$12,000
	Sub Total - CAPITAL WORKS	\$57,000	\$35,338		\$0	\$35,338	\$0	\$57,000	\$0	\$62,000
	Total - HOUSING	\$57,000	\$35,338		\$0	\$35,338	\$0	\$57,000	\$0	\$62,000
	BUILDINGS									
	RECREATION AND CULTURE - CAPITAL EXPENDITURE									
C105	Memorial Hall Capital Expenditure	\$0	\$46,218		\$0	\$46,218	\$0	\$0	\$0	\$69,840
C106	RSL Hall Capital	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$10,000
C295	SWIMMING POOL BUILDINGS CAPITAL EXPENDITURE	\$15,000	\$13,840		\$0	\$13,840	\$0	\$15,000	\$0	\$15,000
	Sub Total - CAPITAL WORKS	\$15,000	\$60,058		\$0	\$60,058	\$0	\$15,000	\$0	\$94,840
	Total - RECREATION AND CULTURE	\$15,000	\$60,058		\$0	\$60,058	\$0	\$15,000	\$0	\$94,840

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

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SHIRE OF KOJONUP		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
MONTHLY FINANCIAL REPORT		YEAR TO DATE			30 JUNE 2026		2025-2026		30 JUNE 2026	
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		Budget	Actual		Income	Expense	Income	Expense	Income	Expense
ACCOUNT	JOB									
2104	PLANT AND EQUIPMENT									
	GOVERNANCE - CAPITAL EXPENDITURE									
	Purchase of Light Vehicles	\$107,000	\$102,499		\$0	\$102,499	\$0	\$107,000	\$0	\$102,499
	Sub Total - CAPITAL WORKS	\$107,000	\$102,499		\$0	\$102,499	\$0	\$107,000	\$0	\$102,499
	Total - GOVERNANCE	\$107,000	\$102,499		\$0	\$102,499	\$0	\$107,000	\$0	\$102,499
2414	PLANT AND EQUIPMENT									
	LAW ORDER & PUBLIC SAFETY									
	CAPITAL EXPENDITURE									
	Purchase Plant & Equipment - ESL	\$0	\$9,575		\$0	\$9,575	\$0	\$0	\$0	\$9,575
	Sub Total - CAPITAL WORKS	\$0	\$9,575		\$0	\$9,575	\$0	\$0	\$0	\$9,575
	Total - LAW, ORDER & PUBLIC SAFETY	\$0	\$9,575		\$0	\$9,575	\$0	\$0	\$0	\$9,575
C158	PLANT AND EQUIPMENT									
	RECREATION AND CULTURE									
	CAPITAL EXPENDITURE									
	Swimming Pool Equipment	\$46,500	\$48,300		\$0	\$48,300	\$0	\$46,500	\$0	\$48,300
	Sub Total - CAPITAL WORKS	\$46,500	\$48,300		\$0	\$48,300	\$0	\$46,500	\$0	\$48,300
	Total - RECREATION AND CULTURE	\$46,500	\$48,300		\$0	\$48,300	\$0	\$46,500	\$0	\$48,300
7604	PLANT AND EQUIPMENT									
	TRANSPORT									
	CAPITAL EXPENDITURE									
	Major Plant Purchases	\$153,000	\$55,000	36%	\$0	\$55,000	\$0	\$153,000	\$0	\$54,869
	Sub Total - CAPITAL WORKS	\$153,000	\$55,000		\$0	\$55,000	\$0	\$153,000	\$0	\$54,869
	Total - TRANSPORT	\$153,000	\$55,000		\$0	\$55,000	\$0	\$153,000	\$0	\$54,869
	Total - PLANT AND EQUIPMENT	\$306,500	\$215,374		\$0	\$215,374	\$0	\$306,500	\$0	\$215,243

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

COMPARATIVES
YEAR TO DATE
30 JUNE 2026

% of
Annual
Budget

ACTUAL
30 JUNE 2026

ADOPTED BUDGET
2025-2026

AMENDED BUDGET
30 JUNE 2026

ACCOUNT	JOB	Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
INFRASTRUCTURE ASSETS - ROAD RESERVES										
CAPITAL EXPENDITURE										
Roads to Recovery Projects										
C507										
C508	CJ508									
C509	CJ509									
C512	CJ512									
7424	R2R400									
7424	R2R401									
7424	R2R402									
7424	R2R403									
7424	R2R404									
7424	R2R405									
7424	R2R406									
7424	R2R407									
RRG Projects										
7394	RRG001									
7394	RRG002									
7394	RRG003									
7394	RRG004									
7394	RRG005									
Commodity Route Projects										
C079	CJ079									
Regional Road Safety Projects										
7434	RSP001									
Municipal Fund Projects										
7484	RC003									
7484	RC004									
Sub Total - CAPITAL WORKS										
Total - ROADS										
Total - INFRASTRUCTURE ASSETS ROAD RESERVES										

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

MONTHLY FINANCIAL REPORT		COMPARATIVES								
Details By function Under The Following Programme Titles And Type Of Activities Within The Programme		YEAR TO DATE		% of	ACTUAL		ADOPTED BUDGET		AMENDED BUDGET	
ACCOUNT	JOB	30 JUNE 2026		Annual	30 JUNE 2026		2025-2026		30 JUNE 2026	
		Budget	Actual	Budget	Income	Expense	Income	Expense	Income	Expense
	INFRASTRUCTURE - PARKS - CAPITAL EXPENDITURE									
	RECREATION & CULTURE									
C357	Apex Park Playground	\$33,480	\$0	0%	\$0	\$0	\$0	\$33,480	\$0	\$33,480
C413	Trails Construction	\$0	\$6,748	0%	\$0	\$6,748	\$0	\$0	\$0	\$0
	Sub-Total - CAPITAL WORKS	\$33,480	\$6,748		\$0	\$6,748	\$0	\$33,480	\$0	\$33,480
	Total - RECREATION & CULTURE	\$33,480	\$6,748		\$0	\$6,748	\$0	\$33,480	\$0	\$33,480
	Total - INFRASTRUCTURE PARKS	\$33,480	\$6,748		\$0	\$6,748	\$0	\$33,480	\$0	\$33,480
	OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE									
	ECONOMIC SERVICES									
C054	Community Promotional Signage	\$60,000	\$0	0%	\$0	\$0	\$0	\$60,000	\$0	\$60,000
8974	Country Water Supply Water Tanks	\$0	\$0	0%	\$0	\$0	\$0	\$0	\$0	\$14,000
	Sub Total - CAPITAL WORKS	\$60,000	\$0		\$0	\$0	\$0	\$60,000	\$0	\$74,000
	Total - ECONOMIC SERVICES	\$60,000	\$0		\$0	\$0	\$0	\$60,000	\$0	\$74,000
	Total - INFRASTRUCTURE ASSETS - OTHER	\$60,000	\$0		\$0	\$0	\$0	\$60,000	\$0	\$74,000
	GRAND TOTALS	\$1	(\$2,838,448)		(\$16,199,507)	\$13,361,059	(\$13,787,636)	\$13,787,636	(\$15,894,783)	\$15,894,783



SHIRE OF KOJONUP

Detailed June 2026 Creditors List

Cheque Payments 1/6/2026-30/6/2026				
Chq/EFT	Date	Name	Description	Amount
14418	11/06/2026	Water Corporation	Water	-1425.39
9007693445 APR 26	23/04/2026	Water Corporation	Acc 9007693445 Water supply Apex Park 23/2/26-22/4/26 334kL	1152.76
9011484777 MAY26	27/05/2026	Water Corporation	Acc 9011484777 Trade Waste Account - wash down bay 13/12/25-6/5/26 - inspection charges, Acc 9011484777 Trade Waste Account - wash down bay 13/12/25-6/5/26 - Quality/quantity charges	272.63
				1425.39

EFT Payments 1/6/2026-30/6/2026				
EFT38219	08/06/2026	Payroll Deductions - Shire of Kojonup	Payroll Deductions	-835.00
25/26 PP25 WEEK50	02/06/2026	Payroll Deductions - Shire of Kojonup	Pay Run 29	835.00
EFT38220	08/06/2026	Child Support Agency	Payroll Deductions/Contributions	-437.69
29	03/06/2026	Child Support Agency	Child Support Deduction	437.69
EFT38221	08/06/2026	Australian Services Union (MEU)	Payroll Deductions/Contributions	-128.50
29	03/06/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
29	03/06/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50
29	03/06/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
29	03/06/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
29	03/06/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50
EFT38222	11/06/2026	WALGA (Western Australian Local Government Association)	Training	-1243.00
SI-018593	18/05/2026	WALGA (Western Australian Local Government Association)	Rates Training - 2 days 21 & 22 May	1243.00
EFT38223	11/06/2026	Department of Fire & Emergency Services (DFES)	ESL levies	-14288.74
161119	21/05/2026	Department of Fire & Emergency Services (DFES)	2025/2026 ESL Quarter 4,	14288.74
EFT38224	11/06/2026	Jill Capper	Goods for sale	-7914.55
1	27/03/2026	Jill Capper	98 x various books to be sold at Kojonup Visitor Centre	2534.32
2	27/03/2026	Jill Capper	5 x Striped Baskets to be sold at Kojonup Visitor Centre	192.50
3	27/03/2026	Jill Capper	Assorted Ceramics and homewares to be sold at Kojonup Visitor Centre	3860.73
4	27/03/2026	Jill Capper	Wool socks to be sold at Kojonup Visitor Centre	325.82
5	27/03/2026	Jill Capper	Magnets to be sold at Kojonup Visitor Centre	122.10
6	27/03/2026	Jill Capper	Assorted Children's games to be sold at Kodja Place Visitor Centre	879.08
EFT38225	11/06/2026	Hi-Way Sales & Service	Hardware	-1331.52
284859	15/05/2026	Hi-Way Sales & Service	Filter Service Kit	169.00
284894A	22/05/2026	Hi-Way Sales & Service	12x grease cartridges and 20kg bucket of grease	554.00
284776	27/05/2026	Hi-Way Sales & Service	ULP - 10.03L @ \$1.98/L	21.76
284894	31/05/2026	Hi-Way Sales & Service	1 x trimmer head, 1L two stroke oil, M5 x 50mm flathead bolt, 1L two stroke oil, 2 x Filters R2619P & 2929, Tyre repair kit, 5L Titan 10W40 oil, 2 x breakaway, Truss multi tool for depot office	450.30
285004	03/06/2026	Hi-Way Sales & Service	25.53L ULP @ \$2.10/L	53.59
285074	04/06/2026	Hi-Way Sales & Service	ULP 39.48L @ \$2.10/L	82.87
EFT38226	11/06/2026	Carony Pty Ltd	White goods	-488.00
60004867	19/11/2025	Carony Pty Ltd	Retravision - Replacement cook top for unit 1 Loton Close	488.00
EFT38227	11/06/2026	Shire Of Katanning	Refuse site fees	-44721.60
49031	06/05/2026	Shire Of Katanning	Refuse site fees - April 2026 - Depot yard cleaned up - 14 loads of cement and rubble to Katanning tip & normal town waste	23728.20
49031A	06/05/2026	Shire Of Katanning	Refuse site fees - April 2026 - Depot yard cleaned up - 14 loads of cement and rubble to Katanning tip & normal town waste	19315.80
49053	11/05/2026	Shire Of Katanning	Shire of Katanning Refuse site fees - March 2026	1677.60
EFT38228	11/06/2026	Telstra	Telecommunications	-484.90

3916895109	25/05/2026	Telstra	Acc 3196895109 25/5/26-24/6/26 CEO mobile phone, Swimming pool coordinator mobile phone, Works Manager, Technical Officer, Foreman mobile phone, TWIG zone devices, CCTV Data charges, Standpipe controllers data charges Stock Rd x 2 & Muradup , Emergency phone	484.90
EFT38229	11/06/2026	BK Thomson Electrical Service	Electrician	-1804.19
4205	11/04/2026	BK Thomson Electrical Service	Install cabling to new electric oven at sporting complex - 3 phase	1804.19
EFT38230	11/06/2026	Katanning Furnishings	Furnishings	-7016.00
23343	03/06/2026	Katanning Furnishings	7 Roller blinds fitted in Lesser Hall as per quote REF 7759	2066.00
23344	03/06/2026	Katanning Furnishings	11 Vibe blackout roller blinds fitted in Memorial hall 3 fitted in stage area as per quote REF 7625A	4950.00
EFT38231	11/06/2026	Westrac Equipment	Machinery parts	-20659.91
PI2252279	13/05/2026	Westrac Equipment	Grader Repairs KO368 as per Q533150 Insurance - Door GP-RH	9873.88
PI2252278	13/05/2026	Westrac Equipment	Freight charges for parts from America - Insurance work	3045.87
PI2256757	14/05/2026	Westrac Equipment	Grader repairs KO107 as per 00Q533520 glass door replacement which will be fitted by J & J Mobil Autoglass under Insurance - Cylinder GP	7204.36
PI2272622	19/05/2026	Westrac Equipment	shim	234.08
PI2277514	20/05/2026	Westrac Equipment	Hose assembly required for routine maintenance -	156.19
PI2277513	20/05/2026	Westrac Equipment	Hose parts	145.53
EFT38232	11/06/2026	BOC Gases	Cylinder rental	-49.79
4041862542	29/05/2026	BOC Gases	Oxygen Industrial G size 28/4/26-28/5/26 container service	49.79
EFT38233	11/06/2026	SWAT Wagin	Pest Control	-5392.26
INV-01406	08/06/2026	SWAT Wagin	Timber pest inspection & treatment active termite nest in NE corner of 15 Loton Close, Timber pest inspection & rodent baiting program Show grounds, Timber pest inspection & termite treatment Elverd Cottage, Loton Close rodent baiting program	3346.96
INV--01406	08/06/2026	SWAT Wagin	Integrated Pest Control Solutions - Rodent Baiting x 3 Soldier Road Uints, Integrated Pest Control Solutions - Rodent Baiting x 5 units J Sullivan, Integrated Pest Control Solutions - Rodent Baiting Barracks, Integrated Pest Control Solutions - Rodent Baiting Elverd Cottage, Integrated Pest Control Solutions - Rodent Baiting Spring Toilet, Integrated Pest Control Solutions - Rodent Baiting Old Post Office, Integrated Pest Control Solutions - Apex Park	1320.68
INV-01406B	08/06/2026	SWAT Wagin	Pest Control Apex Park Outside Only - rodent baiting program, Pest Control RSL Hall Outside Only	724.62
EFT38234	11/06/2026	Winc Australia Pty Ltd	Stationery	-263.18
9050543188	26/05/2026	Winc Australia Pty Ltd	1x Mouse, 1x Box of tissues, 1x Keyboard wrist rest, 1x HDMI Cable	263.18
EFT38235	11/06/2026	Synergy - Street Lights	Electricity street lights	-5446.69
2768011140	04/06/2026	Synergy - Street Lights	Acc 131337630 Electricity supply street lights 25/4/26-24/5/26	5446.69
EFT38236	11/06/2026	Hersey's Safety Pty Ltd	Workshop supplies	-143.00
INV-5288	15/05/2026	Hersey's Safety Pty Ltd	2 rechargeable batteries as per quote	143.00
EFT38237	11/06/2026	CGS ENGINEERS	Engineering	-6665.17
28842	20/05/2026	CGS ENGINEERS	Remove, repair and reinstall footings to goal post - at East end of football oval	2401.93
28843	20/05/2026	CGS ENGINEERS	Repairs and modifications for screen at wash down bay	4263.24
EFT38238	11/06/2026	Avdata Australia	Water use	-10.30
STATEMENT 8	21/05/2026	Avdata Australia	Water supply from Stock Road - April 2026	10.30
EFT38239	11/06/2026	Team Global Express Pty Ltd	Freight	-688.71
0423-80774145	17/05/2026	Team Global Express Pty Ltd	Freight charge ex 3 x State library 1/5/26, Freight ex Westrac 8/5/26, Freight ex Westrac 13/5/26, Freight ex Westrac 14/5/26	447.04
0605-S104118	31/05/2026	Team Global Express Pty Ltd	Freight charges ex Host for BCC 7/5/26, Freight charges ex Corsign 21/5/26, Freight charges ex Corsign 22/5/26	241.67
EFT38240	11/06/2026	Watson's Liquid Waste	Liquid waste management	-407.00
3824	27/05/2026	Watson's Liquid Waste	Pump out Grease trap at BCC	407.00
EFT38241	11/06/2026	Warren Blackwood Waste	Waste management	-34478.04
20410	30/05/2026	Warren Blackwood Waste	Apex park and Kodja Front lift bin - May 2026	660.00
20436	31/05/2026	Warren Blackwood Waste	Travel Costs, 240 LT Recycling Bins Pick Up, Kojonup street bins pick up, 240L Bins Pick up, Service Town Site Bins, Fuel Levy 8% for May based on fuel watch average price for diesel in Great Southern @ \$2.46/L	22695.70
20435	31/05/2026	Warren Blackwood Waste	Kojonup Transfer station Management May 2026, Extra Costs May 2026, Transfer May 2026	11122.34
EFT38242	11/06/2026	Greenway Enterprises - Stratagreen	Garden & landscaping supplies	-1132.80
191206	29/05/2026	Greenway Enterprises - Stratagreen	Geotek Ground Staples, geotextile, snake safe leggings, boot guards, root barrier, litter picker as per Quote Q010884	1132.80
EFT38243	11/06/2026	BUNNINGS WAREHOUSE ALBANY	Hardware	-1009.63
2181/00818186	22/05/2026	BUNNINGS WAREHOUSE ALBANY	Hy-clor i 4 Cordless Robot Pool Cleaner - Kids Pool	829.00
2181/00818188	22/05/2026	BUNNINGS WAREHOUSE ALBANY	High Pressure Washer with Foam Sprayer, Disinfectant Cleaner for Pound - 5L, Shelving for Cat pound (close and lockup cleaning aids and food), Hard brush broom	180.63

EFT38244	11/06/2026	KOJONUP BMC EMBROIDERY	Uniforms	-60.00
12053	27/05/2026	KOJONUP BMC EMBROIDERY	2 x Polo shirts for BCC	60.00
EFT38245	11/06/2026	PFD Foodservices Pty Ltd	Food supplies	-3144.20
LU613673	13/05/2026	PFD Foodservices Pty Ltd	Cleaning Supplies for BCC, Food Supplies for BCC, Food Supplies for BCC	1311.80
LU682017	20/05/2026	PFD Foodservices Pty Ltd	Food Supplies for BCC, Food Supplies for BCC	1832.40
EFT38246	11/06/2026	All Flags and Signs	Flags	-2035.00
100519	24/04/2026	All Flags and Signs	2 x Exhibition, 2 x Museum Open, 4 x large pole kits & base plates	2035.00
EFT38247	11/06/2026	Autosmart WA Southwest	Hardware	-259.64
260001426	15/05/2026	Autosmart WA Southwest	Armourglow 20L, rags	259.64
EFT38248	11/06/2026	Premier Smash Repairs	Insurance excess	-500.00
22377	20/05/2026	Premier Smash Repairs	Excess for KO134 58031km	500.00
EFT38249	11/06/2026	Edge Planning & Property	Town Planning Advice	-1544.40
3214	14/05/2026	Edge Planning & Property	9.75 hours Town Planning Advice April 2026	1544.40
EFT38250	11/06/2026	Everlon	Memorial plaques	-200.20
21447	06/05/2026	Everlon	Plaque - Cochrane	200.20
EFT38251	11/06/2026	Katie Joy's Free Range Eggs	Eggs	-143.40
338426	01/06/2026	Katie Joy's Free Range Eggs	2 x 10.5 kg tray Eggs for Black Cockatoo Cafe	143.40
EFT38252	11/06/2026	Dardanup Butchering Company	Meat supplies	-646.27
BW420236	18/05/2026	Dardanup Butchering Company	Meat supplies for BCC, Service fee	646.27
EFT38253	11/06/2026	Grande Food Service	Food & cleaning supplies	-3557.38
4267508	27/05/2026	Grande Food Service	Food expenses BCC	40.07
4267505	27/05/2026	Grande Food Service	Food expenses BCC	1629.24
4267839	03/06/2026	Grande Food Service	Food supplies for BCC June 26	1888.07
EFT38254	11/06/2026	Klopper Contracting T/A Ron Wright Bulldozing	Earth moving Contracting	-62557.00
IV3105	29/05/2026	Klopper Contracting T/A Ron Wright Bulldozing	Supply and load 2250 tonne gravel ex pit.	51975.00
IV3106	03/06/2026	Klopper Contracting T/A Ron Wright Bulldozing	18.5 hrs bulldozer hire for Mc Guire's gravel pit rehab.	10582.00
EFT38255	11/06/2026	WA Contract Ranger Services	Ranger Services	-2772.00
7068	23/05/2026	WA Contract Ranger Services	Ranger Services 12/5/26-21/5/26 24 hours	2772.00
EFT38256	11/06/2026	Corsign WA Pty Ltd	Signage	-8256.60
104512	11/05/2026	Corsign WA Pty Ltd	100 x CHS 60mm x 3.25m post galv and galv cap as per quote 00104512	6270.00
104846	14/05/2026	Corsign WA Pty Ltd	300 xM10X75 Hex Head bolt setup - 6 x Anti theft socket	745.80
103600	20/05/2026	Corsign WA Pty Ltd	4 x T1-3-1 Road Plant Ahead 900x600mm signs	264.00
104450	21/05/2026	Corsign WA Pty Ltd	2 x D4-3B(L). 2 x D4-3B(R). Bridge width markers, 2 x D4-3B(L). 2 x D4-3B(R). Bridge width markers, 2 x D4-3B(L). 2 x D4-3B(R). Bridge width markers	551.70
104450	21/05/2026	Corsign WA Pty Ltd	2 x D4-3AL. 2 x D4-3AR. Bridge width markers, 2 x D4-3AL. 2 x D4-3AR. Bridge width markers, 2 x D4-3AL. 2 x D4-3AR. Bridge width markers	266.70
104880	22/05/2026	Corsign WA Pty Ltd	2 x R4-1B-60 60km/h speed limit 600x800 as per quote 00104880	158.40
EFT38257	11/06/2026	Acorn Trees & Stumps	Tree pruning	-26400.00
1188	07/06/2026	Acorn Trees & Stumps	4 days hire of 5 man team and equipment for tree pruning on Jingulup Rd. WALGA Pref Supplier Panel PSP 009	26400.00
EFT38258	11/06/2026	BGL Solutions PTY LTD	Turf management	-2299.09
INV-0008274	19/05/2026	BGL Solutions PTY LTD	Liquid fertiliser - spraying,	2299.09
EFT38259	11/06/2026	Estelle Lottering	Staff reimbursement	-113.00
REIM 20260526	26/05/2026	Estelle Lottering	Pound items - harnesses, leads, rawhide bones etc	113.00
EFT38260	11/06/2026	Kojonup Retravisio	White goods	-548.00
60003640	14/04/2025	Kojonup Retravisio	Retravisio - Replacement Oven GROH house.	548.00
EFT38261	11/06/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Wagyl Kaip Rangers	-4673.88
INV-0281	28/05/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Kojonup Spring Grounds maintenance - May 2026	1251.72
INV-0282	28/05/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Kodja Place Grounds maintenance May 2026	2148.44
INV-0280	28/05/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Kojonup Cemetary Grounds maintenance May 2026	1273.72
EFT38262	11/06/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Milk products and Fruit juices	-1147.12
243701873	28/05/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Milk products and Fruit juices for BCC, Service fee	89.45
243701872	28/05/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Milk products and Fruit juices for BCC, Service fee	618.90
243750488	04/06/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Milk products and Fruit juices for BCC, Service fee	438.77
EFT38263	11/06/2026	QHSE Integrated Solution (Skytrust)	WHS program	-548.90
INV-44772	18/05/2026	QHSE Integrated Solution (Skytrust)	Skytrust - WHS program - May 2026 subscription	548.90
EFT38264	11/06/2026	Meg's Muffins	Catering	-47.00

36	29/05/2026	Meg's Muffins	Staff refreshments 15 x muffins	47.00
EFT38265	11/06/2026	WA Fuel Supplies Pty Ltd	Diesel supply	-40949.41
256684	26/05/2026	WA Fuel Supplies Pty Ltd	19396L Diesel @ \$1.9193/L	40949.41
EFT38266	11/06/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto electrician	-192.50
6812	05/06/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	LED tail light	192.50
EFT38267	11/06/2026	Paul Clifton	Staff reimbursement	-600.00
REIM 20260521	21/05/2026	Paul Clifton	Mileage reimbursement - Oct, Nov, Dec 2025	600.00
EFT38268	11/06/2026	Mia Noanoa	Washing tea towels	-300.00
21	03/06/2026	Mia Noanoa	Washing tea towels for BCC @ \$50/week 6 weeks to 1/6/26,	300.00
EFT38269	11/06/2026	Colin Grant - CC Grant	Fruit and vegetables	-772.35
85	23/04/2026	Colin Grant - CC Grant	23/4/26 Fruit and vegetables for BCC April 2026	162.22
28	14/05/2026	Colin Grant - CC Grant	14/5/26 - Fruit and vegetables for BCC May 2026	211.63
50	21/05/2026	Colin Grant - CC Grant	21/5/26 - Fruit and vegetables for BCC May 2026	240.64
74	28/05/2026	Colin Grant - CC Grant	28/5/26 - Fruit and vegetables for BCC May 2026	157.86
EFT38270	11/06/2026	Katy McLachlan	REFUND BOND FOR HIRE OF TABLES AND CHAIRS	-250.00
T263	28/05/2026	Katy McLachlan	REFUND BOND FOR HIRE OF TABLES AND CHAIRS	250.00
EFT38271	18/06/2026	Craig Jamie Mcvee	Goods sold on consignment	-15.00
REQ MAY 26	31/05/2026	Craig Jamie Mcvee	Goods sold on consignment at Kodja Place May 26	15.00
EFT38272	18/06/2026	Australia Post	Postage & Freight	-301.17
1014757322	03/06/2026	Australia Post	Postage & Freight May 2026	301.17
EFT38273	18/06/2026	Hi-Way Sales & Service	Meat & Fuel supplies	-170.92
285077	08/06/2026	Hi-Way Sales & Service	Assorted meats from Five Rivers	97.92
285286	09/06/2026	Hi-Way Sales & Service	ULP 18.12L @ \$2.10/L	38.03
285340	10/06/2026	Hi-Way Sales & Service	ULP 16.66L @ \$2.10/L	34.97
EFT38274	18/06/2026	Kojonup Tyre Service	Tyre service	-450.34
INV-17712	11/06/2026	Kojonup Tyre Service	2x tyres for Can am	450.34
EFT38275	18/06/2026	Kojonup Supermarket	Groceries	-1105.53
617 MAY 26	31/05/2026	Kojonup Supermarket	Refreshments for Councillors, Refreshments for Admin, Refreshments for Bushfire meeting, Dog food for pound, Containers for floats	194.12
800 MAY 26	31/05/2026	Kojonup Supermarket	Cleaning supplies for BCC - May 2026, Food for BCC - May 2026	911.41
EFT38276	18/06/2026	Winc Australia Pty Ltd	Stationery	-76.28
9050637690	09/06/2026	Winc Australia Pty Ltd	15 x rexel thimblettes finger cones	2.98
9050643924	10/06/2026	Winc Australia Pty Ltd	20x carbon books	73.30
EFT38277	18/06/2026	St Bernards School	Goods sold on consignment	-10.00
REQ MAY 26	31/05/2026	St Bernards School	Goods sold on consignment at Kodja Place May 26	10.00
EFT38278	18/06/2026	Kojonup Lions Club	REFUND BOND FOR HIRE OF RSL HALL	-300.00
T67	18/06/2026	Kojonup Lions Club	bond	300.00
EFT38279	18/06/2026	Western Australian Treasury Corporation	Loan repayments	-5844.69
22 JUNE 26	22/06/2026	Western Australian Treasury Corporation	Interest payment on loan 135, Capital payment on loan 135	5844.69
EFT38280	18/06/2026	Team Global Express Pty Ltd	Freight	-3194.43
0425-80774145	07/06/2026	Team Global Express Pty Ltd	Freight ex ITR Pacific 29/5/26	654.28
0606-S104118	07/06/2026	Team Global Express Pty Ltd	Freight ex Corsign 7/5/26, Freight ex Corsign 11/5/26	2540.15
EFT38281	18/06/2026	Public Transport Authority	Bus tickets	-123.93
MAY 26	31/05/2026	Public Transport Authority	Bus ticket sales May 26 from Kodja Place	123.93
EFT38282	18/06/2026	South Regional TAFE	Training	-286.15
I0037574	27/05/2026	South Regional TAFE	WHS - Psychological Health and safety - EL	286.15
EFT38283	18/06/2026	GREAT SOUTHERN TOYOTA	Vehicle service	-270.00
JC34055221	10/06/2026	GREAT SOUTHERN TOYOTA	12 months/15,000km service for KO65	270.00
EFT38284	18/06/2026	BEST OFFICE SYSTEMS	Printing toners	-418.00
659487	14/05/2026	BEST OFFICE SYSTEMS	x2 toners for the licensing printer Ricoh SP3710DN	418.00
EFT38285	18/06/2026	PFD Foodservices Pty Ltd	Food & cleaning supplies	-1758.55
LU758832	27/05/2026	PFD Foodservices Pty Ltd	Credit Note - Food supplies	-69.30
LU748962	27/05/2026	PFD Foodservices Pty Ltd	Food supplies for BCC	72.65
LU748963	27/05/2026	PFD Foodservices Pty Ltd	Cleaning supplies for BCC, Food supplies for BCC	1755.20
EFT38286	18/06/2026	Department of Planning, Lands and Heritage (Dept of Lands)	Planning application	-17097.00
REQ 260615	16/06/2026	Department of Planning, Lands and Heritage (Dept of Lands)	DAP Payment for BESS Mint Renewable Application Fees	17097.00
EFT38287	18/06/2026	Christie Leanne McVee	Goods sold on consignment	-10.00
REQ MAY 26	31/05/2026	Christie Leanne McVee	Goods sold on consignment at Kodja Place May 26	10.00
EFT38288	18/06/2026	Ramped Technology & Management Systems Pty Ltd	Change phone management	-6861.80

INV-16390	08/06/2026	Ramped Technology & Management Systems Pty Ltd	Change phone management, purchase 5 phones and one cordless phone	6861.80
EFT38289	18/06/2026	Margaret Rae Hill	Goods sold on consignment	-132.00
REQ MAY 26	31/05/2026	Margaret Rae Hill	Goods sold on consignment at Kodja Place May 26	132.00
EFT38290	18/06/2026	Katie Joy's Free Range Eggs	Eggs	-71.70
338557	08/06/2026	Katie Joy's Free Range Eggs	10.5 kg Eggs for Black Cockatoo Cafe	71.70
EFT38291	18/06/2026	Dardanup Butchering Company	Meat supplies	-226.04
BW420599	25/05/2026	Dardanup Butchering Company	Meat supplies for BCC, Service fee	226.04
EFT38292	18/06/2026	Grande Food Service	Food & cleaning supplies	-1862.78
4268159	10/06/2026	Grande Food Service	Food supplies for BCC June 26, Food supplies for BCC June 26	1862.78
EFT38293	18/06/2026	LGIS Insurance Broking (Jardine Lloyd Thompson Pty Ltd)	Insurance	-4400.00
062-219684	08/06/2026	LGIS Insurance Broking (Jardine Lloyd Thompson Pty Ltd)	Contribution for Regional Risk Co-ordinator June 26 - half yearly in arrears	4400.00
EFT38294	18/06/2026	Leaf Bean Machine	Coffee supplies & service	-1356.27
1119	02/06/2026	Leaf Bean Machine	Coffee supplies & service for BCC	1356.27
EFT38295	18/06/2026	WA Contract Ranger Services	Ranger Services	-3176.25
7091	08/06/2026	WA Contract Ranger Services	Ranger Services 26/5/26-4/6/26,	3176.25
EFT38296	18/06/2026	Emily Charlotte Ann Stretch	Goods sold on consignment	-23.22
REQ MAY 26	31/05/2026	Emily Charlotte Ann Stretch	Goods sold on consignment at Kodja Place May 26	23.22
EFT38297	18/06/2026	ITR	Mechanical parts	-3630.00
892182	29/05/2026	ITR	20 X Grades Blades as per quote 892182 - 7 ft x 8 x 5/8 x 3/4 BLT-HTR	3630.00
EFT38298	18/06/2026	Caroline Louise Highman	Goods sold on consignment	-90.00
REQ MAY 26	31/05/2026	Caroline Louise Highman	Goods sold on consignment at Kodja Place May 26	90.00
EFT38299	18/06/2026	Oztrology Australian Greeting cards	Goods sold on consignment	-40.00
REQ MAY 26	31/05/2026	Oztrology Australian Greeting cards	Goods sold on consignment at Kodja Place May 26	40.00
EFT38300	18/06/2026	Tammy McVee T/as Fabric Covered Pots	Goods sold on consignment	-65.00
REQ MAY 26	31/05/2026	Tammy McVee T/as Fabric Covered Pots	Goods sold on consignment at Kodja Place May 26	65.00
EFT38301	18/06/2026	Saje Creative Co T/A Samantha Marinoni	Goods sold on consignment	-7.02
REQ MAY 26	31/05/2026	Saje Creative Co T/A Samantha Marinoni	Goods sold on consignment at Kodja Place May 26	7.02
EFT38302	18/06/2026	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment	-345.90
REQ MAY 26	31/05/2026	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment at Kodja Place May 26	345.90
EFT38303	18/06/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Milk products and fruit juices	-559.11
243793554	11/06/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Milk products and Fruit juices for BCC, Service fee	559.11
EFT38304	18/06/2026	Jam Valley Vertebrate Pest Management	Pest Management	-376.20
78	10/06/2026	Jam Valley Vertebrate Pest Management	NATSOP-RAB008 NATIONAL STANDARD OPERATING PROCEDURE: GROUND SHOOTING OF RABBITS, Monitor & control of rabbits @ Kojonup Airstrip & Cemetery, removal of feral pigeons from Memorial Hall.	376.20
EFT38305	18/06/2026	Farmlink Rural	Fertiliser	-363.00
266354	05/05/2026	Farmlink Rural	60L Microlife roots Winter grass	363.00
EFT38306	18/06/2026	Benjamin Graham Castle	Goods sold on consignment	-10.00
REQ MAY 26	31/05/2026	Benjamin Graham Castle	Goods sold on consignment at Kodja Place May 26	10.00
EFT38307	18/06/2026	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment	-14.00
REQ MAY 26	31/05/2026	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment at Kodja Place May 26	14.00
EFT38308	18/06/2026	Denise Burton	Goods sold on consignment	-105.00
REQ MAY 26	31/05/2026	Denise Burton	Goods sold on consignment at Kodja Place May 26	105.00
EFT38309	18/06/2026	Supalux Linemarking Pty Ltd	Line marking	-219799.38
102743	17/06/2026	Supalux Linemarking Pty Ltd	Line marking as per quote Broomehill Kojonup Rd SLK 0.38 to 16.85 Longitudinal 120mm, Audible edge line 150mm, Audible centre line 100mm,	219799.38
EFT38310	18/06/2026	Hannah Goggs	Goods sold on consignment	-212.79
REQ MAY 26	31/05/2026	Hannah Goggs	Goods sold on consignment at Kodja Place May 26	212.79
EFT38311	18/06/2026	Colin Grant - CC Grant	Fruit and vegetables	-426.79
96	04/06/2026	Colin Grant - CC Grant	Fruit and vegetables for BCC June 2026	167.49
19	11/06/2026	Colin Grant - CC Grant	Fruit and vegetables for BCC June 2026	259.30
EFT38312	18/06/2026	Aussie Broadband	Telecommunications	-415.38

58795987	27/05/2026	Aussie Broadband	Internet connection Admin office 27/5/26-26/6/26, Internet connection Kodja Place 27/5/26-26/6/26, Internet connection Depot 27/5/26-26/6/26, Internet connection Depot 1/5/26-26/5/26 - new account set up	415.38
EFT38313	18/06/2026	Chrisea Designs	Goods sold on consignment	-135.30
REQ MAY 26	31/05/2026	Chrisea Designs	Goods sold on consignment at Kodja Place May 26	135.30
EFT38314	18/06/2026	Adrian Hardy - Menang Traditional Dance Group	Traditional dance group	-5000.00
16062026	16/06/2026	Adrian Hardy - Menang Traditional Dance Group	2x Sessions of Cultural Dance at Kodja Place for school NAIDOC Week	5000.00
EFT38315	18/06/2026	Cameron Gravestock - Bilya Wirrin Dance Group	Traditional dance	-2000.00
INV0011	16/06/2026	Cameron Gravestock - Bilya Wirrin Dance Group	Deposit for Cultural Dance Lessons for NAIDOC week 2026	2000.00
EFT38316	24/06/2026	Air Liquide	Container rental	-26.06
008912	31/05/2026	Air Liquide	Cylinder Fee - Arcal force 1/5/26-31/5/26	26.06
EFT38317	24/06/2026	Shire of Denmark	Training	-468.00
29549	17/06/2026	Shire of Denmark	4 hours rates training	468.00
EFT38318	24/06/2026	DL Consulting	Financial Consultant	-10796.50
1377	31/05/2026	DL Consulting	75.5 hours financial consulting May 2026	10796.50
EFT38319	24/06/2026	Hi-Way Sales & Service	Tool supplies	-3417.14
285476	15/06/2026	Hi-Way Sales & Service	24.10L ULP @ \$2.10/L	50.59
285508	16/06/2026	Hi-Way Sales & Service	32.61L ULP @ \$2.10/L	68.45
285548	18/06/2026	Hi-Way Sales & Service	10 tonne porta power kit	1179.10
285547	18/06/2026	Hi-Way Sales & Service	Husqvarna 564XP 24 inch chainsaw - chainsaw replacement after break in - possibly Insurance reimbursement	2119.00
EFT38320	24/06/2026	Kojonup Agricultural Supplies	Hardware	-129.00
IN20006847	04/06/2026	Kojonup Agricultural Supplies	Chain and Bar required for call out saw	129.00
EFT38321	24/06/2026	Carony Pty Ltd	Hardware	-2463.55
1-03-184303	01/05/2026	Carony Pty Ltd	Rivet Steel/steel trus 4-6 Pk 10	15.95
1-03-184338	01/05/2026	Carony Pty Ltd	Drill bits - 1/8 Double ended panel drill (2)	7.95
1-03-184357	01/05/2026	Carony Pty Ltd	Flue extension Fire place, Flue extension Fire place	200.00
1-03-184630	05/05/2026	Carony Pty Ltd	disposable gloves for garden crew	45.10
1-03-184925	08/05/2026	Carony Pty Ltd	3 x 25mL Gorilla Epoxy, 2 x dulux duramax protective coating	97.00
1-03-185170	12/05/2026	Carony Pty Ltd	M10 washers	6.60
1-01-255337	12/05/2026	Carony Pty Ltd	Bolts & washers	16.40
1-03-185151	12/05/2026	Carony Pty Ltd	Sika seal - Depot Office	10.95
1-03-185167	12/05/2026	Carony Pty Ltd	Screws Pk 50 hex head	38.00
1-03-185175	12/05/2026	Carony Pty Ltd	Selleys no gap exterior white	13.25
1-03-185572	18/05/2026	Carony Pty Ltd	Kincrome spirit level	62.95
1-03-185606	19/05/2026	Carony Pty Ltd	120 X 20kg Rapid Set Cement & pallet hire	1664.00
1-03-185604	19/05/2026	Carony Pty Ltd	Roof & gutter translucent sealant 90mL	12.95
1-03-185723	20/05/2026	Carony Pty Ltd	Chlorine for Turkey Nest Dam	113.90
1-03-185790	21/05/2026	Carony Pty Ltd	Drain unclogger 2L	10.50
1-03-185941	23/05/2026	Carony Pty Ltd	Adhesive liquid nails fast 130g	14.35
1-03-186063	26/05/2026	Carony Pty Ltd	Window squeegee, large plunger, sponge n scratch	22.50
1-03-186187	27/05/2026	Carony Pty Ltd	Mop for BCC	58.30
1-03-186243	28/05/2026	Carony Pty Ltd	Phone holder for ute	19.95
1-03-186245	28/05/2026	Carony Pty Ltd	Door mat for depot	32.95
EFT38322	24/06/2026	Synergy	Electricity	-5973.19
30980003125	15/06/2026	Synergy	Acc 647537230 Electricity supply Memorial Hall 13/5/26-9/6/26 440.328kWh, Acc 810101920 Electricity supply Information bay 12/3/26-15/5/26 79kWh, Acc 810101920 Electricity supply Kodja Place 13/5/26-11/6/26 2731.38kWh, Acc 108640990 Electricity supply Apex Park 13/3/26-14/5/26 641.305kWh, Acc 499920430 Electricity supply RSL Hall 12/3/26-14/5/26 234.91 kWh, Acc 310216670 Electricity supply Turkey nest Dam 9/4/26-9/6/26 2042.757kWh, Acc 375969790 Electricity supply Swimming Pool 21/4/26-18/5/26, Acc 375969790 Electricity supply Swimming Pool 21/4/26-18/5/26, Acc 239108590 Electricity supply CWA Hall 12/3/26-15/5/26, Powerwatch 400 HPS 1/5/26-31/5/26 - Bus stop at KP, Acc 104306350 Electricity supply Admin Office 12/3/26-13/5/26	5973.19
EFT38323	24/06/2026	Syd Matthews & Co Pty Ltd	road base supplies	-17379.78
C14506	12/06/2026	Syd Matthews & Co Pty Ltd	232.35 tonne Rip Rap drainage rock (60mm Ballast) to be delivered to Saleyards lay down area	17379.78
EFT38324	24/06/2026	Kojonup Supermarket	Groceries	-127.93
648 MAY 26	31/05/2026	Kojonup Supermarket	Rats of Tobruk exhibition - milk, School visit - damper, milk, jam, Play cafe groceries, KKASA groceries, KKASA groceries, Kodja Place catering expenses	127.93

EFT38325	24/06/2026	Westrac Equipment	Mechanical parts	-2140.81
PI2358925	09/06/2026	Westrac Equipment	striker for door, mirror, mirror	451.35
PI2363592	10/06/2026	Westrac Equipment	4x gas stuts for bonnet - Caterpillar steel roller	908.95
PI2372495	12/06/2026	Westrac Equipment	4x shim cover plates	417.65
PI2372492	12/06/2026	Westrac Equipment	door striker for Caterpillar Roller	64.75
PI2394756	18/06/2026	Westrac Equipment	2x new work tool plugs and 10x electrical connector pins	298.11
EFT38326	24/06/2026	Kojonup Country Kitchen	Catering	-300.00
3187	16/06/2026	Kojonup Country Kitchen	Catering for Council meeting 16/6/2026 morning tea & lunch 12 people	300.00
EFT38327	24/06/2026	Egabva Plumbing & Gas Service	Plumbing services	-159.50
5427	16/06/2026	Egabva Plumbing & Gas Service	Katanning Rd Standpipe - RPZD water flow test annually RPZD 78117,	159.50
EFT38328	24/06/2026	Winc Australia Pty Ltd	Stationery	-277.76
9050235870	10/04/2026	Winc Australia Pty Ltd	2x AAA Premium Battery pack 4, 1x AAA Battery box 24, 2x AA Battery box 24,	216.12
9050348680	28/04/2026	Winc Australia Pty Ltd	Stationery - bubble wrap	30.22
9050733586	23/06/2026	Winc Australia Pty Ltd	6x carbon books	31.42
EFT38329	24/06/2026	ABA Security	Security	-239.98
52409	15/06/2026	ABA Security	SOK Depot Alarm 13/6/26-12/9/26	239.98
EFT38330	24/06/2026	Hersey's Safety Pty Ltd	Safety equipment	-2632.21
INV-5421	28/04/2026	Hersey's Safety Pty Ltd	Spray Mark Paint , Survey Pegs, Gloves, Ear pluds, safety equipment	2632.21
EFT38331	24/06/2026	Western Australian Treasury Corporation	Loan repayments	-65205.34
29 JUNE 26	29/06/2026	Western Australian Treasury Corporation	Interest payment on loan 134, Capital payment on loan 134, Interest payment on loan 148, Capital payment on loan 148, Interest payment on loan 150, Capital payment on loan 150, Interest payment on loan 149, Capital payment on loan 149	65205.34
EFT38332	24/06/2026	Team Global Express Pty Ltd	Freight charges	-61.31
0607-S104118	14/06/2026	Team Global Express Pty Ltd	Freight charges ex Corsign 10/6/26	61.31
EFT38333	24/06/2026	Optus Billing Services Pty Ltd	Telecommunications	-1109.00
578429244	07/06/2026	Optus Billing Services Pty Ltd	Acc 62203521984 Admin phone loop 7/5/26-6/6/26	1109.00
EFT38334	24/06/2026	Sigma Telford Group	Pool chemicals	-779.06
199430/01	15/06/2026	Sigma Telford Group	80L long term algae winteriser, 100kg sodium bicarbonate	779.06
EFT38335	24/06/2026	Readytech T/A IT Vision Australia PTY LTD	IT support	-1210.00
INITV043240	17/06/2026	Readytech T/A IT Vision Australia PTY LTD	Complete RUV Schedule R2026.2	1210.00
EFT38336	24/06/2026	KOJONUP BMC EMBROIDERY	Staff uniforms	-180.00
12090	09/06/2026	KOJONUP BMC EMBROIDERY	Hi-vis jackets for Enviromental Health Ofiicer and Regulatory Team	180.00
EFT38337	24/06/2026	LANDGATE	Land Valuations	-12644.54
78163350	13/06/2026	LANDGATE	4 x Rural UV Interim values	193.92
78175910	16/06/2026	LANDGATE	UV Interim - Rural Areas - Rural 4 Values -shared	193.92
78182671	17/06/2026	LANDGATE	UV General Valuation - RUV Valuation Roll 20258-2026	12078.00
78182670	17/06/2026	LANDGATE	UV General valuation rool change - Urban valuation roll 2025-2026	178.70
EFT38338	24/06/2026	PFD Foodservices Pty Ltd	Food & cleaning supplies	-6626.80
LU826196	04/06/2026	PFD Foodservices Pty Ltd	Cleaning supplies for BCC, Food supplies for BCC	3299.55
LU878413	10/06/2026	PFD Foodservices Pty Ltd	Cleaning supplies for BCC, Food supplies for BCC, Food supplies for BCC	1643.35
LU946460	16/06/2026	PFD Foodservices Pty Ltd	Food supplies for BCC, Food supplies for BCC	211.70
LU947912	17/06/2026	PFD Foodservices Pty Ltd	Cleaning supplies for BCC, Food supplies for BCC, Food supplies for BCC	1472.20
EFT38339	24/06/2026	KOJONUP COMMUNITY MEN'S SHED	Carpentry	-1900.00
47983A	19/06/2026	KOJONUP COMMUNITY MEN'S SHED	Oil 2 x new picnic benches	500.00
47983	19/06/2026	KOJONUP COMMUNITY MEN'S SHED	2 x picnic park benches, replacement of bench at Spring - WHS risk due to termites - Wagyl Kaip & elders request	1400.00
EFT38340	24/06/2026	Ramped Technology & Management Systems Pty Ltd	ICT support	-6519.77
INV-16497	09/06/2026	Ramped Technology & Management Systems Pty Ltd	ICT support for June 2026 Monthly service fee, 3CX 16SC Professional Annual Licence and Hosting 1/6/26-30/4/26, Datto SIRIS 5 3TB monthly service fee for Infinite Cloud retention	6519.77
EFT38341	24/06/2026	ALBANY LOCK & SECURITY	Security	-461.40
45928	05/06/2026	ALBANY LOCK & SECURITY	3 x Padlocks, 3 x universal keys depot yard DWER watertanks	461.40
EFT38342	24/06/2026	City of Canning	Local Government	-16331.86
19690	16/06/2026	City of Canning	Long service leave entitlement Susan Northover 313 weeks employment at Kojonup	16331.86
EFT38343	24/06/2026	Edge Planning & Property	Planning Services	-5029.20
3242	12/06/2026	Edge Planning & Property	23.25 hours May 2026 Planning Services	3682.80
3245	12/06/2026	Edge Planning & Property	8.5 hours additional Town planning scheme meetings with Dept of Planning Lands & Heritage and Environmental Protection Authority - May & June 2026 - progressing draft Shire of Kojonup Local Planning scheme no. 4	1346.40

EFT38344	24/06/2026	Katie Joy's Free Range Eggs	Eggs	-71.70
338704	15/06/2026	Katie Joy's Free Range Eggs	10.5kg Eggs for Black Cockatoo Cafe June 26	71.70
EFT38345	24/06/2026	Dardanup Butchering Company	Meat supplies	-1849.71
BW421370	09/06/2026	Dardanup Butchering Company	Meat supplies for BCC, Service fee	1613.82
CB5349	05/06/2026	Dardanup Butchering Company	Credit Note - Meat supplies for BCC	-30.00
BW421699	15/06/2026	Dardanup Butchering Company	Meat supplies for BCC, Service fee	265.89
EFT38346	24/06/2026	Grande Food Service	Food supplies	-884.36
4268481	17/06/2026	Grande Food Service	Food supplies for BCC June 26	81.41
4268477	17/06/2026	Grande Food Service	Food supplies for BCC June 26	802.95
EFT38347	24/06/2026	Leaf Bean Machine	Coffee supplies & service	-708.16
1431	15/06/2026	Leaf Bean Machine	Coffee supplies & service for BCC, Coffee supplies & service for BCC	708.16
EFT38348	24/06/2026	The George Church Community Medical Centre Incorporated	Medical Services	-70468.75
30062026	23/06/2026	The George Church Community Medical Centre Incorporated	Medical Services 1/4/26-30/6/26	70468.75
EFT38349	24/06/2026	Corsign WA Pty Ltd	Signage	-844.80
104578	10/06/2026	Corsign WA Pty Ltd	7 x street name plates as per quote 00104578	400.40
105278	11/06/2026	Corsign WA Pty Ltd	2 x street name plates as per quote 00105278	114.40
105413	16/06/2026	Corsign WA Pty Ltd	4 x stop slow bats	330.00
EFT38350	24/06/2026	Epos Systems Pty Ltd	Software	-834.90
T-7832395	25/06/2026	Epos Systems Pty Ltd	Base plan EPOS software for POS - Annual for Kodja Place	834.90
EFT38351	24/06/2026	Acorn Trees & Stumps	Tree pruning	-39600.00
1195	19/06/2026	Acorn Trees & Stumps	6 days hire of 5 man team and equipment for tree pruning on Frankland Rd WALGA Pref Supplier Panel PSP 009,	39600.00
EFT38352	24/06/2026	Rosher	Mechanical parts	-413.50
1510294	18/06/2026	Rosher	2x filter kits	413.50
EFT38353	24/06/2026	Teletrac Navman and Transtech	Vehicle tracking service	-2035.50
93561313	05/06/2026	Teletrac Navman and Transtech	Vehicle tracking June 2026	2035.50
EFT38354	24/06/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Milk products and fruit juices	-324.22
243843323	17/06/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Milk products and Fruit juices for BCC, Service fee	324.22
EFT38355	24/06/2026	Pronghorn One Pty Ltd T/A Metropolitan Cash Register Co (MCR)	Software licence	-202.40
INV-10827	20/06/2026	Pronghorn One Pty Ltd T/A Metropolitan Cash Register Co (MCR)	Point of Sale software for BCC	202.40
EFT38356	24/06/2026	SAPIO Mandurah WA Office SAPIO Pty Ltd	CCTV management	-1408.11
332623	23/06/2026	SAPIO Mandurah WA Office SAPIO Pty Ltd	Milestone - 1 year Care plus for Xprotect professional software _ CCTV	1408.11
EFT38357	24/06/2026	Supagas Pty Ltd	Bulk Gas	-627.97
C651476-5-2026	31/05/2026	Supagas Pty Ltd	492.4 L Bulk LP gas, 45kg gas bottle rental x 4	627.97
EFT38358	24/06/2026	WA Fuel Supplies Pty Ltd	Fuel Supplies	-15848.95
259102	16/06/2026	WA Fuel Supplies Pty Ltd	8453 L Diesel @ \$1.7045/L	15848.95
EFT38359	24/06/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto electrician	-168.00
6135	21/05/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Checking warning lights on dash - diagnostic scan for engine check light on	168.00
EFT38360	24/06/2026	Eloise Brown	Staff reimbursement	-124.38
REIM 260618	18/06/2026	Eloise Brown	Fuel purchase - drove to Perth for training 58.42L ULP @ \$2.129	124.38
EFT38361	25/06/2026	Payroll Deductions - Shire of Kojonup	Payroll Deductions	-835.00
25/26 PP26 WEEK52	16/06/2026	Payroll Deductions - Shire of Kojonup	Pay Run 31 Sundry Rate Payers, Pay Run 31 Sundry Debtors	835.00
EFT38362	25/06/2026	Child Support Agency	Payroll Deductions	-437.69
25/26 PP26 WEEK52	16/06/2026	Child Support Agency	Pay Run 31 Child Support Deduction PAY67	437.69
EFT38363	25/06/2026	Australian Services Union (MEU)	Payroll Deduction	-128.50
25/26 PP26 WEEK52	16/06/2026	Australian Services Union (MEU)	Pay Run 31 Union Fee PAY67, Pay Run 31 Union Fee PAY423, Pay Run 31 Union Fee PAY529, Pay Run 31 Union Fee PAY547, Pay Run 31 Union Fee PAY558	128.50
EFT38364	30/06/2026	MARY RACHAEL HOBBS	Goods for sale	-40.00
70	23/06/2026	MARY RACHAEL HOBBS	Embroidered towels for sale at KP	40.00
EFT38365	30/06/2026	Hi-Way Sales & Service	Engineering	-307.69
285597	16/06/2026	Hi-Way Sales & Service	Make hydraulic hose - Caterpillar grader	157.74
285748	22/06/2026	Hi-Way Sales & Service	23.47L ULP @ \$1.95/L	45.74
285851	25/06/2026	Hi-Way Sales & Service	24.02L ULP @ \$1.95/L	46.81

285871	26/06/2026	Hi-Way Sales & Service	19.19L ULP @ \$1.95, 1L two stroke oil	57.40
EFT38366	30/06/2026	Telstra	Telecommunications	-354.68
3916895091 JUN26	18/06/2026	Telstra	Acc 3916895091 Saleyards data charges 18/6/26-17/7/26, Acc 3916895091 account closed	3.94
3916895109 JUN26	25/06/2026	Telstra	Acc 3916895109 25/6/26-24/7/26 CEO mobile, Acc 3916895109 25/6/26-24/7/26 swimming pool co-ordinator mobile, Acc 3916895109 25/6/26-24/7/26 Works Manager, Foreman & Technical Officer mobile, Acc 3916895109 25/6/26-24/7/26 TWIG zone devices, Acc 3916895109 25/6/26-24/7/26 CCTV Data charges, Acc 3916895109 25/6/26-24/7/26 Standpipe controllers, Acc 3916895109 25/6/26-24/7/26 Emergency mobile phone, Acc 3916895109 25/6/26-24/7/26 Credit transferred from telstra	350.74
EFT38367	30/06/2026	RENTOKIL INITIAL PTY LTD	Hygiene Treatment	-1776.41
98572816	15/06/2026	RENTOKIL INITIAL PTY LTD	4 x Sharps Disposal Units up and down stairs, Hygiene treatment urine descale 2 x Sharps Disposal Units, 2 x Sharps Disposal Units - RSL Hall, Hygiene Treatment Urinal Descale 2 x Sharps Disposal Units - Memorial Hall, Sanitary disposal service - Playgroup, 2 x Sharps Disposal Units - Harrison Pl toilets, 2 x Sharps Disposal Units - Spring St toilets	1776.41
EFT38368	30/06/2026	Kojonup Country Kitchen	Catering	-250.30
3189	23/06/2026	Kojonup Country Kitchen	Catering for council meeting 23/6/26 9 people for lunch and morning tea	250.30
EFT38369	30/06/2026	BOC Gases	Container hire	-48.18
4042050478	28/06/2026	BOC Gases	Industrial oxygen G size container service 29/5/26-27/6/26	48.18
EFT38370	30/06/2026	Egabva Plumbing & Gas Service	Plumbing	-1263.79
05439	19/06/2026	Egabva Plumbing & Gas Service	Repair external sewerage drains at daycare centre - broken with tree roots	512.22
5429	23/06/2026	Egabva Plumbing & Gas Service	9 Loton Close - Repair leaking kitchen sink taps	147.83
05416	23/06/2026	Egabva Plumbing & Gas Service	Apex Park - Unblock male disabled. Unblock Ablution Block - blocked with disposable wipes	264.00
05412	23/06/2026	Egabva Plumbing & Gas Service	4 Loton Close - Replace leaking washing machine taps,	180.24
05401	23/06/2026	Egabva Plumbing & Gas Service	Spring Street Toilets - WC water running through. clean urinal outlet nozzles. adjust float valve in cistern and turn back inlet valve to correct settings	159.50
EFT38371	30/06/2026	Lotex Filter Cleaning Service	Filter supply	-191.08
12997	22/05/2026	Lotex Filter Cleaning Service	Filter, Filter, Filter, Filter, Filter, Filter	191.08
EFT38372	30/06/2026	ABA Security	Security	-239.98
52505	19/06/2026	ABA Security	Monitoring Kodja Place security alarm system 19/6/26-18/9/26	239.98
EFT38373	30/06/2026	Hersey's Safety Pty Ltd	Safety equipment	-451.83
INV-5422	28/04/2026	Hersey's Safety Pty Ltd	Polyester roll cord, 100 x Hessian sand bag	451.83
EFT38374	30/06/2026	Team Global Express Pty Ltd	Freight	-237.68
0426-80774145	14/06/2026	Team Global Express Pty Ltd	Freight charges ex Westrac 9/6/26, Freight charges ex Westrac 10/6/26, Freight charges ex Westrac 12/6/26	56.18
0608-S104118	21/06/2026	Team Global Express Pty Ltd	Freight 11/6/26 ex Corsign, Freight 16/6/26 ex Corsign	143.85
0427-80774145	21/06/2026	Team Global Express Pty Ltd	Freight ex Westrac 18/6/26, Freight ex Westrac 18/6/26	37.65
EFT38375	30/06/2026	Optus Billing Services Pty Ltd	Telecommunications	-612.00
578949001	10/06/2026	Optus Billing Services Pty Ltd	Telephone loop for KP 10/5/26-9/6/26	372.00
579445004	13/06/2026	Optus Billing Services Pty Ltd	Depot telephone loop 13/5/26-12/6/26	240.00
EFT38376	30/06/2026	Readytech T/A IT Vision Australia PTY LTD	IT support	-3025.00
INITV043268	25/06/2026	Readytech T/A IT Vision Australia PTY LTD	LSL accrual balances calculations - Synergysoft and Definitiv	1375.00
INITV043298	29/06/2026	Readytech T/A IT Vision Australia PTY LTD	EOFY & PAYDAY SynergySoft Version Upgrade - May 2026	1650.00
EFT38377	30/06/2026	CATHERINE PATRICIA IVEY	REFUND BOND FOR HIRE OF LESSER HALL	-550.00
REQ 20260629	29/06/2026	CATHERINE PATRICIA IVEY	Refund RSL Hall hire fee for Kojonup Lions Club breast cancer lunch	100.00
T256	30/06/2026	CATHERINE PATRICIA IVEY	Refund Bond	450.00
EFT38378	30/06/2026	PFD Foodservices Pty Ltd	Food & cleaning supplies	-1389.85
LU878406	10/06/2026	PFD Foodservices Pty Ltd	Food supplies for BCC	148.70
LU946441	17/06/2026	PFD Foodservices Pty Ltd	Credit Note - Food supplies for BCC	-134.00
LV216512	24/06/2026	PFD Foodservices Pty Ltd	Cleaning supplies for BCC, Food supplies for BCC	1375.15
EFT38379	30/06/2026	Ramped Technology & Management Systems Pty Ltd	IT Support	-231.00
INV-16577	24/06/2026	Ramped Technology & Management Systems Pty Ltd	Back up Synergysoft database afterhours	231.00
EFT38380	30/06/2026	BJ Systems	Security monitoring	-144.10
823166	22/06/2026	BJ Systems	Sporting complex monitoring 1/7/26-30/9/26	144.10
EFT38381	30/06/2026	Katie Joy's Free Range Eggs	Eggs	-71.70
338843	22/06/2026	Katie Joy's Free Range Eggs	10.5kg Eggs for Black Cockatoo Cafe June 2026	71.70
EFT38382	30/06/2026	WA Hino Sales & Services	Mechanical parts	-328.70

326590	23/06/2026	WA Hino Sales & Services	2x filter kits	328.70
EFT38383	30/06/2026	Dardanup Butchering Company	Meat supplies	-666.84
BW422144	22/06/2026	Dardanup Butchering Company	Meat supplies for BCC, Service fee	666.84
EFT38384	30/06/2026	Grande Food Service	Food & cleaning supplies	-1666.79
4268777	24/06/2026	Grande Food Service	Food supplies for BCC June 26	82.83
4268774	24/06/2026	Grande Food Service	Cleaning supplies for BCC June 26, Food supplies for BCC June 26, Food supplies for BCC June 26	1583.96
EFT38385	30/06/2026	LGIS Insurance Broking (Jardine Lloyd Thompson Pty Ltd)	Training	-1650.00
062-219720	23/06/2026	LGIS Insurance Broking (Jardine Lloyd Thompson Pty Ltd)	Depot Staff & parks and gardens staff to train in SWMS and Safetydata and Start ups (plus minus 7-10 staff)	1650.00
EFT38386	30/06/2026	Leaf Bean Machine	Coffee supplies & service	-896.25
1658	22/06/2026	Leaf Bean Machine	Coffee supplies & service for BCC	896.25
EFT38387	30/06/2026	WA Contract Ranger Services	Ranger Services	-2367.75
7123	20/06/2026	WA Contract Ranger Services	Ranger Services 9/6/26-18/6/26	2367.75
EFT38388	30/06/2026	Corsign WA Pty Ltd	Signage	-633.60
105011	23/06/2026	Corsign WA Pty Ltd	6 x SM10D2 - 950mm white steel-flex post with surface mount base	633.60
EFT38389	30/06/2026	Kelsey Batista	Staff reimbursement	-103.90
REIM 20260611	11/06/2026	Kelsey Batista	2 x mulch forks from Bunnings - unable to use trading account	103.90
EFT38390	30/06/2026	3E Advantage Pty Ltd	Printing Charges	-1214.86
INV-299866-L1T6V9	23/06/2026	3E Advantage Pty Ltd	Printing Charges June 2026	1214.86
EFT38391	30/06/2026	SIRM24 PTY LTD	Rangehood service	-1260.00
INV-1840	15/06/2026	SIRM24 PTY LTD	Deep clean rangehood at Kojonup Memorial Hall	1260.00
EFT38392	30/06/2026	FAE Australia Pacific Pty Ltd	Mechanical parts	-2156.00
670	23/06/2026	FAE Australia Pacific Pty Ltd	drive belt for FAE mulcher	2156.00
EFT38393	30/06/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Milk products and Fruit juices	-509.01
243889708	25/06/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Milk products and Fruit juices for BCC, Service fee	509.01
EFT38394	30/06/2026	QHSE Integrated Solution (Skytrust)	WHS program	-548.90
INV-45273	18/06/2026	QHSE Integrated Solution (Skytrust)	Skytrust - WHS program - June 2026	548.90
EFT38395	30/06/2026	Tilelite Pty Ltd T/as Grace Training & Operations	Training	-3115.00
INV-7271	22/06/2026	Tilelite Pty Ltd T/as Grace Training & Operations	HC Heavy Combination TLIC3005- Drive Heavy Combination vehicle (TLIC3005)- Theory, Driver Training, (two days) and one Practical Driving Assessment (PDA) on the 22nd and 23rd June 2026 RL, Travel for Kojonup	3115.00
EFT38396	30/06/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto electrician	-3573.93
6432	20/05/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Airconditioner repair - new air compressor and labour	2839.86
7136	25/06/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	2x new batteries	734.07
EFT38397	30/06/2026	Barrett Exhibition Group	Signage	-7084.00
170838	24/06/2026	Barrett Exhibition Group	2x Town Walk Trail Signs from 2019 Government Grant	7084.00
EFT38398	30/06/2026	Mathwin Transport	Freight	-338.80
9997	25/06/2026	Mathwin Transport	Freight signs ex Barrett Design to Kojonup 25/6/26	338.80

946,400.32

Direct Deposits 1/6/2026-30/6/2026				
DD25177.1	03/06/2026	AUSTRALIAN TAXATION OFFICE	SGC Liability	-8515.22
SGC 004000460112596 621-2	03/06/2026	AUSTRALIAN TAXATION OFFICE	SGC Liability	8515.22
DD25180.1	08/06/2026	AUSTRALIAN TAXATION OFFICE	PAYGW	-35721.00
25/26 PP25 WEEK50	02/06/2026	AUSTRALIAN TAXATION OFFICE	Pay Run 29 STP 03/06/26	35721.00
DD25180.2	04/06/2026	BEAM	Superannuation	-22038.17
25/26 PP25 WEEK50	02/06/2026	BEAM	Pay Run 29	22038.17
DD25193.1	11/06/2026	Western Power - Electricity Networks Corp	SP051484 Thornbury Close	-146851.00
CORPB0842027	19/03/2026	Western Power - Electricity Networks Corp	WS-S06613B1R9 Power connection	146851.00
DD25201.1	19/06/2026	RevenueWA	Pensioner Refund	-78.08
QR000419840	19/06/2026	RevenueWA	25/26 Duplicate claim A7880	78.08
DD25206.1	25/06/2026	AUSTRALIAN TAXATION OFFICE	PAYGW	-34256.00

25/26 PP26 WEEK52	16/06/2026	AUSTRALIAN TAXATION OFFICE	Pay Run 31 STP 18/06/26 ,	34256.00
DD25208.1	19/06/2026	BEAM	Superannuation	-22254.50
25/26 PP26 WEEK52	16/06/2026	BEAM	Pay Run 31	22254.50
DD25219.1	22/06/2026	Caltex Star Card	May Fuel Card	-822.68
138	22/06/2026	Caltex Star Card	103.12 L Diesel for KO5, 165.07 L ULP for 65KO, 39.65L ULP for KO1022, 73.31L Diesel for 1KO, Card fees	822.68
DD25242.1	29/06/2026	NAB	Credit Card	-2692.45
CC JUN 26 CEO	10/06/2026	St John Ambulance	First Aid Training 3 x staff. Admin, BCC, KP	540.00
CC JUN 26 CEO	18/06/2026	NAB	Card Fee	3.25
CC JUN 26 DCEO	21/05/2026	Officeworks	Monitors and monitor stands x 2 for depot	532.00
CC JUN 26 DCEO	22/05/2026	Telstra	Café Phone to 22/4/26	108.25
CC JUN 26 DCEO	27/05/2026	Officeworks	32 cartons A4 paper	1304.95
CC JUN 26 DCEO	01/06/2026	WA Newspapers	Subscription	32.00
CC JUN 26 DCEO	04/06/2026	Shire of Kojonup	Drivers licence - Depot employee as per EBA	49.40
CC JUN 26 DCEO	09/06/2026	Bunnings	Office plant and solar lights for KP	50.40
CC JUN 26 DCEO	12/06/2026	Officeworks	HDMI cable for depot	68.95
CC JUN 26 DCEO	18/06/2026	NAB	Card Fee	3.25
DD25244.1	02/06/2026	Department of Transport	Department of Transport	-1121.10
20260528	02/06/2026	Department of Transport	02/06/26	1121.10
DD25244.2	15/06/2026	Department of Transport	Department of Transport	-2331.00
20260611	15/06/2026	Department of Transport	15/06/26	2331.00
DD25244.3	16/06/2026	Department of Transport	Department of Transport	-664.05
20260612	16/06/2026	Department of Transport	16/06/26	664.05
DD25244.4	17/06/2026	Department of Transport	Department of Transport	-3112.50
20260615	17/06/2026	Department of Transport	17/06/26	3112.50
DD25244.5	18/06/2026	Department of Transport	Department of Transport	-636.40
20260616	18/06/2026	Department of Transport	18/06/26	636.40
DD25244.6	19/06/2026	Department of Transport	Department of Transport	-1998.20
20260617	19/06/2026	Department of Transport	19/06/26	1998.20
DD25244.7	22/06/2026	Department of Transport	Department of Transport	-2570.00
20260618	22/06/2026	Department of Transport	22/06/26	2570.00
DD25244.8	23/06/2026	Department of Transport	Department of Transport	-1886.20
20260619	23/06/2026	Department of Transport	23/06/26	1886.20
DD25244.9	24/06/2026	Department of Transport	Department of Transport	-4616.00
20260622	24/06/2026	Department of Transport	24/06/26	4616.00
DD25244.10	25/06/2026	Department of Transport	Department of Transport	-5712.80
20260623	25/06/2026	Department of Transport	25/06/26	5712.80
DD25244.11	26/06/2026	Department of Transport	Department of Transport	-856.90
20260624	26/06/2026	Department of Transport	26/06/26	856.90
DD25244.12	03/06/2026	Department of Transport	Department of Transport	-4952.35
20260529	03/06/2026	Department of Transport	03/06/26	4952.35
DD25244.13	29/06/2026	Department of Transport	Department of Transport	-3456.95
20260625	29/06/2026	Department of Transport	29/06/26	3456.95
DD25244.14	30/06/2026	Department of Transport	Department of Transport	-547.20
20260626	30/06/2026	Department of Transport	30/06/26	547.20
DD25244.15	04/06/2026	Department of Transport	Department of Transport	-3409.35
20260602	04/06/2026	Department of Transport	04/06/26	3409.35
DD25244.16	05/06/2026	Department of Transport	Department of Transport	-2803.90
20260603	05/06/2026	Department of Transport	05/06/26	2803.90
DD25244.17	06/06/2026	Department of Transport	Department of Transport	-1279.45
20260604	06/06/2026	Department of Transport	06/06/26	1279.45
DD25244.18	09/06/2026	Department of Transport	Department of Transport	-2292.60
20260605	09/06/2026	Department of Transport	09/06/26	2292.60
DD25244.19	10/06/2026	Department of Transport	Department of Transport	-1449.20
20260606	10/06/2026	Department of Transport	10/06/26	1449.20
DD25244.20	11/06/2026	Department of Transport	Department of Transport	-6427.95
20260609	11/06/2026	Department of Transport	11/06/26	6427.95
DD25244.21	12/06/2026	Department of Transport	Department of Transport	-9084.50
20260610	12/06/2026	Department of Transport	12/06/26	9084.50
FEES			Centrelink Charge June	-4.95
GJ25261201	03/06/2026	Payroll	PP25 Week50 - Net Pays Direct Debit - Pay Run 29	-119334.34
GJ25261213	18/06/2026	Payroll	PP26 Week52 - Net Pays Direct Debit - Pay Run 31	-116459.26

GJ25261204	04/06/2026	Ilnet Technologies	June iiNet	-554.89
GJ25261204	12/06/2026	Infringements	FP-DD-2606110005 ICMSFE	-88.50
GJ25261204	30/06/2026	Paul Clifton	Reimbursement Incorrect Bank Account	-600.00
GJ25261204	29/06/2026	NAB	Bank fees	-1285.68

572,765.32

Summary for June 2026	
Cheque 14418	1,425.39
EFT 38219-38398	946,400.32
Direct Debits	572,765.32
Total	1,520,591.03

Rates to be Written - Off

Property	Reason	Amount
A26777	Overcharged Interest	\$196.20
Total		\$196.20

DEBTOR WRITE OFF REQUESTS - DEBT				
DEBTOR #	AMOUNT OWING	CONTACT HISTORY	DATE OF OUSTANDING DEBT	COMMENT
77016	\$100.00	> 07/05/2025 - Mailed SoA	20/11/2019	> No response to letter sent, Debt is from 2019
75183	\$52.50	> 07/05/2025 - Mailed Invoice	22/04/2020	> Attempted to mail invoice, address only has Albany Hwy. No street numbers
71456	\$20.00	> 07/05/2025 - Mailed Invoice	19/05/2020	> Attempted to mail outstanding invoice, no response.
71490	\$13.28	> 15/07/2025 - Emailed SoA	4/06/2021	> Deceased
78408	\$11.34	> 14/07/2025 - Emailed SoA, 05/05/2025 - Emailed SoA	6/05/2022	> Attempted to email outstanding invoice, no response.
70015	\$35.00	> 07/05/2025 - Mailed Invoice, Letter bounced back	15/12/2022	> No contact information other than old postal address, mail bounces back
77433	\$1,090.70	> 15/07/2025 - Emailed SoA > 07/05/2025 - Emailed SoA	8/06/2020	> No response from emails
77747	\$132.00	> 07/05/2025 - Mailed SoA & Invoice	29/06/2020	> No response - invoice is from 2020
76076	\$420.00	> 18/06/2025 - Emailed SoA > 07/05/2025 - Mailed SoA & Invoice	14/08/2020	> No response - invoice is from 2020
72721	\$110.00		15/01/2021	> Previous owner/tenant of business. No contact details on file.
77432	\$1,562.03	> 07/05/2025 - Emailed SoA	9/07/2021	> Email address bounced back > Debt from 2021 > Company in liquidation 2022
72405	\$500.00	> 15/07/2025 - Emailed Invoice & SoA > 07/05/2025 - Emailed SoA & Invoice	20/05/2022	> No response - invoice is from 2022
70710	\$872.73		13/01/2023	> No contact information other than old postal address
60	\$3,337.45	> Sent email 05/03/2025 advising of amount owing with bank reconciliation attached	23/07/2024	> No response
75463	\$1,877.16		16/08/2024	Deceased

DEBT	\$10,134.19
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SHIRE OF KOJONUP



Audit, Risk and Improvement Committee

MINUTES

17 June 2026

Commenced at 10.00am

Shire of Kojonup Administration Office,

Reception Room

TERMS OF REFERENCE

AUDIT, RISK & IMPROVEMENT COMMITTEE (ARIC)

Established under Section 7.1 of the *Local Government Act 1995 (Act)* - every local government must have an Audit Risk & Improvement Committee (ARIC).

Terms of Reference

ARIC is responsible for assisting and independently advising Council in recommending appropriate actions, controls and improvements with regards to audit, risk oversight, governance, finances and systems of internal control.

Its role is to provide oversight related to significant risk exposures and control issues, including fraud risks, governance issues and other matters as necessary or requested by the CEO or Council. This is to ensure the Shire's activities are fully compliant with legislation, regulations, accounting and reporting Standards and that the Shire is executing its responsibility to the community in efficiently utilising their assets.

The ARIC is not responsible for the executive management of these functions. The ARIC will engage with management in a constructive and professional manner in discharging its advisory responsibilities and formulating its advice to Council.

The ARIC is an independent Committee of Council, advising Council on required improvements to ensure compliance.

Duties and Responsibilities:

Members of the ARIC are expected to observe the legal and regulatory obligations of the Local Government.

Committee members must not use or disclose information obtained through the ARIC except in meeting the ARIC's responsibilities, or unless expressly agreed by the President of the Shire.

Committee Members must adhere to the Code of Conduct for Council Members, Committee Members and Candidates and demonstrate behaviour which reflects the Shire's desired culture.

ARIC Members are expected to:

1. act in the best interests of the Shire as a whole;
2. apply good analytical skills, objectivity and good judgement;
3. express opinions constructively and openly, raise issues that relate to the ARIC's responsibilities and pursue lines of enquiry in relation to the "Risk Controls" the Shire has in place;
4. contribute the time required to meet their responsibilities; and
5. exercise due care, diligence and skill when performing their duties.

Member Duties/Responsibilities:

- Oversee the Shire's risk management, through:
 - a) Biennial review of the Shire's Risk Management Policy;
 - b) Recommending and reviewing the Shire's Risk Appetite Statement in order to recommend the organisation's Risk Tolerance to the Council;
 - c) Reviewing reports on the movement of the Shire's current strategic risks, and the emergence of new strategic risks;
 - d) Overseeing strategic risks which sit outside of the Shire's Risk Appetite ; and
 - e) Monitor and receive reports concerning the development, implementation and on-going management of the Shire's Risk Management Plan and the effectiveness of its Risk Management Framework;

- Overseeing the Shire’s processes for managing fraud and corruption, by:
 - a) Performing oversight responsibilities and advising Council;
 - b) Enquiring with the CEO and the Office of the Auditor General (OAG) about whether they are aware of any actual, suspected, or alleged fraud or corruption affecting the Shire; and
 - c) Reviewing summary reports from the CEO on communication from external parties including regulators that indicate problems in the internal control system or inappropriate management actions.
- Overseeing the Shire’s financial management and legislative compliance, by:
 - a) Reviewing the Shire’s annual Compliance Audit Return and reporting the results of that review to Council, in accordance with the Local Government (Audit) Regulations 1996;
 - b) Receiving and reviewing reports from the CEO regarding the appropriateness and effectiveness of the Shire’s legislative compliance and ensuring any non-compliances are rectified on a timely basis;
 - c) Considering and recommending adoption of the annual financial report to Council;
 - d) Receive and review the biannual reports from the Chief Executive Officer (CEO) regarding the appropriateness and effectiveness of the Shire's risk management, internal controls and legislative compliance and make recommendations to Council; and
 - e) Consider and recommend adoption of the Annual Financial Report to the Council;
- Overseeing the internal audit function, by;
 - a) Assessing and making a recommendation to Council on an Internal Audit Plan to ensure that it comprehensively covers material business risks that may threaten the achievement of strategic objectives and which identifies key risks and control mechanisms;
 - b) Reviewing the quality and timeliness of internal audit reports;
 - c) Monitoring the implementation of internal audit recommendations; and
 - d) Considering the implications of internal audit findings on the organisation, its risks, and controls.
- Fulfilling responsibilities pertaining to external audit, by:
 - a) Reviewing reports from the OAG, including auditor’s reports, closing reports and management letters;
 - b) Reviewing management’s response to OAG findings and recommendations;
 - c) Monitoring the implementation of recommendations from external audits;
 - d) Reviewing results of relevant OAG audit reports and better practice publications for guidance on good practices, including any assessment by the CEO; and
 - e) Examine the reports of the auditor after receiving a report from the CEO on the matters and:
 - a. determine if any matters raised require action to be taken by the Shire; and
 - b. ensure that appropriate action is taken in respect of those matters.

Seek information or obtain expert advice through the CEO on matters of concern within the scope of the Committee’s terms of reference following authorisation from the Council.

- Fulfilling responsibilities pertaining to reviewing and advising on service area and process changes (Continuous Improvement) to ensure compliance, by:
 - f) Reviewing reports and reviews by the CEO on key service processes within the Shire;
 - g) Reviewing management’s response to OAG findings and recommendations;
 - h) Monitoring the implementation of recommendations;
 - i) Reviewing results of relevant OAG audit reports and better practice publications on good practice, including any assessments by Management.

Membership

One (1) Independent Chair Role (Presiding Member of Committee);
One (1) Independent Deputy Presiding Member Role;
Four (4) Councillors; and

One (1) Community Member.

The independent roles will be advertised and selected by Council.

Supporting Team Members

Manager Financial and Corporate Services
Governance and Rates Officer
Chief Executive Officer or delegated nominee

Meetings

Quarterly for ordinary meetings and as required related to audit functions.

Voting: Voting is in accordance with Section 5.21 of the *Act*.

Confidentiality: All Committee members will be required to adhere to the Shire's confidentiality requirements as per the Code of Conduct for Council Members, Committee Members and Candidates.

Conduct of Meetings: ARIC Meetings will be held in accordance with the *Act*, subsidiary legislation, and the Shire's Standing Orders.

Committee Sitting Fees and Reimbursements

The Local Government Amendment Act 2023, assented to on 18 May 2023, changes the Local Government Act 1995 to provide for independent committee members to receive meeting fees. An independent committee member is a committee member who is not an elected member or an employee of the local government.

The Salaries and Allowances Tribunal (SAT) has issued a Determination to allow for the payment of meeting fees to independent committee members. Local governments will have the ability to set appropriate fees, within a specified range as determined by the SAT.

The Council will determine the amount of fees payable for independent members when it considers the budget fees and charges on an annual basis.

At this point in time the meetings fees are \$0 (Zero). However, reimbursement of approved expenses for independent members may be paid to each independent external members in accordance with Section 5.100 of the *Act*.

ARIC MINUTES – 17 JUNE 2026

1 DECLARATION OF OPENING

The Presiding Member declared the meeting open at **10:00am** and alerted the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

2 ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE

MEMBERS

Pip Crook	Independent Presiding Member
Digby Stretch	Independent Deputy Presiding Member
Cr Roger Bilney	Elected Member Delegate
Cr Mick Mathwin	Elected Member Delegate

APOLOGIES

Cr Kerryln Mickle	Elected Member Delegate
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STAFF (OBSERVERS)

Grant Thompson	Chief Executive Officer
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COMMUNITY OBSERVERS

Nil

3 SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

4 CONFIRMATION OF MINUTES

Unconfirmed Minutes of an Audit & Risk Committee Meeting held 7 May 2025
(Attachment 4.1.1)

OFFICER RECOMMENDATION

That the Minutes of an Audit & Risk Meeting held 7 May 2025 be confirmed as a true record.

MOVED:	Cr. Bilney
SECONDED:	Cr. Mathwin
VOTE:	4/0 Carried
FOR:	Presiding Member Pip Crook, Deputy Presiding Member Digby Stretch, Cr Roger Bilney, Cr Mick Mathwin
AGAINST:	

5 BUSINESS ARISING

Nil

6 DECLARATIONS OF INTEREST

Nil

7 SENIOR MANAGEMENT TEAM DISCUSSION

In accordance with the Financial Management Review adopted in February 2019, one senior manager will attend the Audit Risk & Improvement Committee:

The CEO, Grant Thompson, gave a presentation on the Shire of Kojonup:

- Strategy & Strategic Issues
- Organisational Structure
- Risk Framework and Risk Profile
- Compliance Review Outcomes
- Internal Management Review on systems and controls
- Governance Improvement initiatives
- Financial Overview

8 COMMITTEE TIMETABLE

As a guide and subject to availability, each Audit Risk & Improvement Committee agenda will contain the following (list to be expanded at the suggestion of members):

1st Quarter (January – March)

- Committee Status Report
- Compliance Audit Return
- Summary of Risk Management
- Volunteer Management
- Leave Provision Adequacy

2nd Quarter (April – June)

- Committee Status Report
- Summary of Risk Management
- Business Continuity Plan Review

3rd Quarter (July – September)

- Committee Status Report
- Interim Audit Report
- Summary of Risk Management
- Insurance Overview

4th Quarter (October – December)

- Committee Status Report
- Audit Report & Management Letter
- Annual Financial Report
- Annual Report
- Financial Management Review (each 3 years – 2022, 2025...)
- Risk, Legal Compliance & Internal Controls review (each 3 years – 2021, 2024...)

- Summary of Risk Management

The above list will remain at the commencement of each Committee agenda to act as a timetable and enable members to add to the items to be considered.

Unconfirmed

9 COMMITTEE ISSUES/ACTION STATUS REPORT (Attachment 9.1.1)



**SoKO
ARIC
ISSUES / ACTION
REGISTER:**

Issue / Action #	Issue Description	Actions	Actions Assigned Owner	Due By Date	Category	Priority	Urgency	Action Approved	Risk	Comments/Variance Reporting on progress	Status	Estimated Completion Date	Closed Date	% ACTION COMPLETE
7	WATC Schedule	Provide the Audit Committee with visibility over the WATC Schedule	MFCS	30/05/2025	Financial Reporting	LOW	Must Have - 6 months	YES	LOW		In Process	30/05/2025		5%
8	ARIC accepted the CEO review and Financial Management Review to be presented to Council	Key outcome and action. The Financial Management Review to be undertaken by an external party in the triennial review	CEO	1/06/2029	Financial Reporting	HIGH	Nice to have 24 Months	NO	HIGH	Needs to be transferred to the governance calendar so continuity is maintained and the action is executed in three years time - Add to Calendar	In Process	1/06/2029		0%
9	Artificial Intelligence is becoming endemic in the way Team Members operate and there are currently no controls in place	Add to the Risk Register as a new Key Risk Area	CEO	29/09/2026	Policy	VERY HIGH	Urgent - 2 months	YES	VERY HIGH	Artificial Intelligence is an unknown cyber security risk and needs to be carefully and thoughtfully managed	In Process	15/09/2026		50%

Shire of Kojonup — Risk & Legislative Compliance Review

This workbook tracks the Shire's compliance performance over time across three areas: Table 1.0 Risk Management Review Items (risk plans, registers & risk discussion), Table 2.0 Internal Control Items (policies, delegations, budget, integrated planning), and Table 3.0 Legislative Compliance (Compliance Audit Return & Information Statement), plus the annual Financial Audit Report. Each year column shows ✓ (compliant), X (non-compliant) or n/a; the Trend column summarises the latest status / direction of travel.

Table 1.0 Risk Management Review Items

	2021	2022	2023	2024	2025	2026	Trend	Commentary
Risk Management Plan:								
Is there an Adopted Plan in Place?	✓	✓	✓	✓	✓	✓	✓ Compliant	
Was it reviewed in the three year period?	✓	X	X	✓	✓	✓	✓ Compliant	In progress being reviewed by CEO currently
Was the Business Continuity & Disaster Recovery Plan reviewed?	✓	✓	✓	✓	✓	✓	✓ Compliant	
Was the Asbestos Management Plan reviewed?	X	X	✓	✓	✓	✓	✓ Compliant	
Risk Register (2014-2018):								
Number of Extreme & High risk items on the register by Department?								
- Office of the CEO	See below for the change in risk rating as of 2019						-	
- Corporate							-	
- Finance							▲ Improving	
- Administration							-	
- Council							▲ Improving	
- Depot							▲ Improving	
- The Kodja Place							▲ Improving	
- Springhaven							▲ Improving	
Risk Register (2019 to 2024):								
Number of Low, Moderate & High Risks (17 Risk Profiles)								

Shire of Kojonup – Audit, Risk and Improvement Committee Meeting – Agenda – 17 June 2026

Low	4	4	4	4			► Stable	0	
Moderate	8	8	8	8	1	1	▲ Improving	1	
High	3	3	3	3	14	14	▼ Declining	14	Risk Review was updated with new data in 2025, highlighting the real risk in the organisation
Extreme					1	1	► Stable	1	
Total Risk Categories						16	–	16	
Total Current Actions						54	–	54	
Inadequate Controls						5	–	5	
Adequate Controls						11	–	11	
Is Risk regularly discussed and minuted at staff meetings and various councillor meetings:									
Springhaven (operational) (audits, BCDRP 2019>)	✓	✓	✓	✓	Redundant		Redundant		
Office (WHS inc Audits ongoing 2024/25, BCDRP review & Management review of Risk Actions & Profiles)	✓	✗	✓	✓	✓	✓	✓ Compliant		
Councillors (Audit & Risk Committee/Council agenda items)	✓	✓	✓	✓	✓	✓	✓ Compliant		
Depot (WHS Audits ongoing 2024/25, BCDRP review & Management review of Risk Actions & Profiles)	✓	✗	✓	✓	✓	✓	✓ Compliant		
The Kodja Place (WHS Audits ongoing 2024/25, BCDRP review & Management review of Risk Actions & Profiles)	✓	✗	✓	✓	✓	✓	✓ Compliant		

Table 2.0 Internal Control Items

	2021	2022	2023	2024	2025	2026		
Policies & Delegations:								
Was the Delegation Register reviewed (financial year)?	✓	✓	✓	✓	✓	✓	✓ Compliant	In progress being reviewed by CEO currently
Were all Council Policies reviewed?	✓	✓	✓	✓	✓	✓	✓ Compliant	Dec-23 Fraud, Corruption & Misconduct Policy adopted
Budget & Finance:								
Was Budget adopted prior to 31 August?	✓	✓	✓	✓	✓	✓	✓ Compliant	
Was the Budget reviewed on time (between 01/01 & 31/03)?	✓	✓	✓	✓	✓	✓	✓ Compliant	
When was the Annual Electors Meeting held?	October	Aug	July	April	April	February	▲ Improving	
Audit Management Letter - Number of Items Raised	5	6	9	16	9	4		
Integrated Planning:								
Was the Long Term Financial Plan reviewed?	✗	✗	✗	✗	LTFP In Progress		✗ Non-Compliant	to be reviewed 2026 - In progress
Was the Strategic Community Plan reviewed?	✗	✓	✓	n/a	n/a	n/a	✓ Compliant	
Was the Corporate Business Plan reviewed?	✗	✗	✓	✓	✓	✓	✓ Compliant	
Was the Asset Management Plan reviewed?	n/a	n/a	✗	✗	LTAMP In Progress		✗ Non-Compliant	Long Term Plans being reviewed in 2026/27 - LTFP, AMP, P&E, Roads

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Was the Workforce Plan reviewed?	X	X	✓	X	X	X	X Non-Compliant	To be reviewed 2027 with SCP/CBP
Springhaven Lodge:								
Were Springhaven Policies reviewed by the Council?	✓	✓	✓	✓	Redundant		✓ Compliant	Springhaven transition plan executed. No longer a Shire business unit.
Springhaven Quality Agency Audit Visits	Compliant	Compliant	Compliant	Compliant				

Table 3.0 Legislative Compliance

	2021	2022	2023	2024	2025	2026		
Compliance Audit Return (CAR):								
Was the CAR completed by 31 March each year?	✓	✓	✓	✓	NA	CAR In Progress	✓ Compliant	Government extended the 2025 Audit to September 2026
Number of negative responses	3	4	3	3	0		-	SCP and CBP Adoption - CBP adopted February 2024, major review 2027
Information Statement:								
Was the review undertaken?	✓	✓	✓	✓	✓	✓	✓ Compliant	

Shire of Kojonup - Risk Analysis Dashboard 2025

Metrics summary derived from the Risk Dashboard 2025 (16 risk categories). Source: 'Risk Metrics Data' tab.

KEY METRICS

Total Risk Categories	Total Current Actions	Extreme Risks
16	54	1
High Risks	Moderate Risks	Inadequate Controls
14	1	5

RISKS BY RATING

Risk Rating	Count	% of Total
Extreme	1	6%
High	14	88%
Moderate	1	6%
Total	16	100%

CONTROLS BY ADEQUACY

Control Rating	Count
Adequate	11
Inadequate	5
Total	16

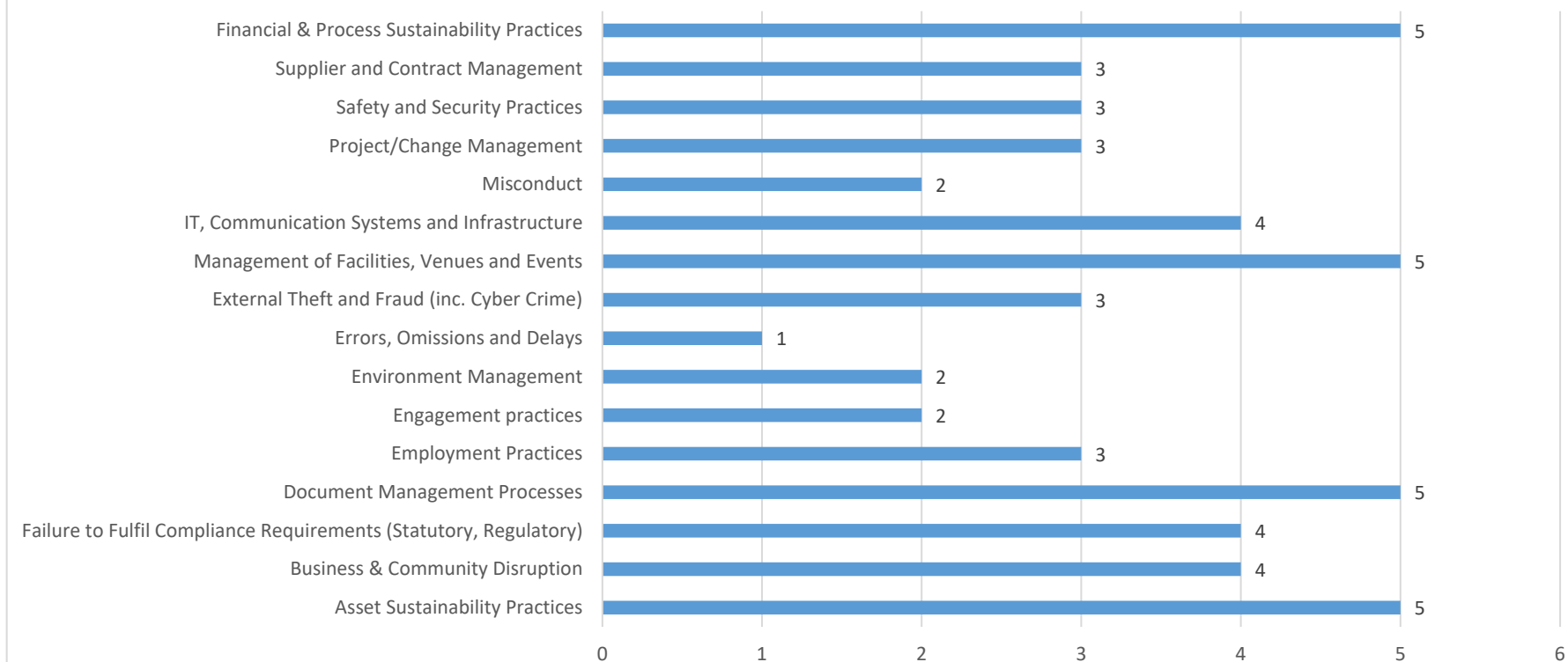
CURRENT ACTIONS BY RISK CATEGORY

Risk Category	Risk Rating	# Current Actions
Asset Sustainability Practices	High	5
Business & Community Disruption	High	4
Failure to Fulfil Compliance Requirements (Statutory, Regulatory)	High	4
Document Management Processes	High	5
Employment Practices	High	3
Engagement practices	Moderate	2
Environment Management	High	2
Errors, Omissions and Delays	High	1
External Theft and Fraud (inc. Cyber Crime)	High	3

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Management of Facilities, Venues and Events	High	5
IT, Communication Systems and Infrastructure	High	4
Misconduct	High	2
Project/Change Management	High	3
Safety and Security Practices	High	3
Supplier and Contract Management	Extreme	3
Financial & Process Sustainability Practices	High	5
Total		54

Current Actions by Risk Category



Shire of Kojonup Risk Dashboard 2025

<u>Asset Sustainability Practices</u>			Risk	Control
			High	Inadequate
Current Actions	Due Date	Responsibility		
Restrict access to non-compliant/damaged/dangerous buildings until the future of these facilities is determined.	May-25	MPS		
Implement actions in Risk Assessment Report Showgrounds	May-22	CEO		
MOU for Community Halls	Jul-23	PMRS		
Review and Update Long Term Asset Management	May-25	MPS		
Assess Cultural surveys on managed reserves to create a heritage inventory list	Dec-25	MPS		
<u>Business & Community Disruption</u>			Risk	Control
			High	Adequate
Current Actions	Due Date	Responsibility		
Review and test LEMA Plan	Apr-24	CESM		
Commence annual building inspections	Mar-24	MPS		
Implementing Bushfire Risk Mitigation Plans for individual assets	Jul-25	MPS		
Create CESM fulltime role to include Mitigation	Apr-25	CEO		
<u>Failure to Fulfil Compliance Requirements (Statutory, Regulatory)</u>			Risk	Control
			High	Adequate
Current Actions	Due Date	Responsibility		
Governance Officer Role reporting to CEO	Jan-25	CEO		
Internal Audits	Aug-25	CEO		
Process Review	Mar-25	CEO		
Data Collection Review	Apr-25	CEO		
<u>Document Management Processes</u>			Risk	Control
			High	Inadequate
Current Actions	Due Date	Responsibility		
Formation of Position Descriptions for Volunteers - progressing.	Apr-22	CEO		
Record Keeping Plan undertaken	Jan-24	CEO		
Train internal Records Officer	Feb-25	CEO		
New Electronic Documents Records Management	Feb-25	CEO		
Record Processes to be reviewed and processes and	Mar-25	CEO		
<u>Employment Practices</u>			Risk	Control
			High	Adequate
Current Actions	Due Date	Responsibility		
HR Process Review	Apr-25	MFCS		
Finalise EBA WASU	Dec-24	CEO		
Update & Standardise Templates for use	Dec-25	MFCS		
<u>Engagement practices</u>			Risk	Control
			Moderate	Adequate
Current Actions	Due Date	Responsibility		
Stakeholder Engagement Plan to be created	Apr-25	CEO		
Review Legislative requirement for Communications Plans	Feb-25	GRO		
<u>Environment Management</u>			Risk	Control
			High	Adequate
Current Actions	Due Date	Responsibility		
NRM Committee Reestablished	Oct-24	CEO		
Great Southern Climate Alliance Created and effective	Nov-24	CEO		
<u>Errors, Omissions and Delays</u>			Risk	Control
			High	Inadequate
Current Actions	Due Date	Responsibility		
Implement an organisational processes & Policy review	Dec-25	CEO		
<u>External Theft and Fraud (inc. Cyber Crime)</u>			Risk	Control
			High	Adequate
Current Actions	Due Date	Responsibility		
CCTV Project being Implemented	Feb-25	CEO		
Update fixed assets record (RAMM) to include Parks, Reserves, street furniture and signage and drainage infrastructure	Apr-25	MWI		
Managed Services Firewalls upgraded	Apr-24	CEO		
<u>Management of Facilities, Venues and Events</u>			Risk	Control
			High	Adequate
Current Actions	Due Date	Responsibility		
Draft improved Events planning process guidelines (including Planning Approvals, risk assessments, event management plans, food safety at stalls etc) - progressing	Apr-25	EHO		
Develop post event procedures and event evaluation debrief - progressing	Apr-25	EHO		
Develop Lease agreements register for all Shire facilities - progressing community hall agreements, sporting group agreements	Jul-25	CEO		
Community education re public events on private property - progressing	Jul-25	EHO		
Annual tenancy inspections for staff and public housing - scheduled & notice in writing	Mar-25	PMS		
<u>IT, Communication Systems and Infrastructure</u>			Risk	Control
			High	Adequate
Current Actions	Due Date	Responsibility		
Add additional generator input points (Admin building)	Jul-23	PMS		
Negotiate Service level agreement with Vendors - IT	Jun-22	CEO		
ERP System Upgrade	Mar-25	CEO		
ICT Managed Service Upgrades	Oct-24	CEO		
<u>Misconduct</u>			Risk	Control
			High	Adequate
Current Actions	Due Date	Responsibility		
Hire to Retire (H2R) process review	Apr-25	MFCS		
Implement user-friendly stock control and reconciliation (fuel) procedure - Finance to work with Depot	Mar-25	CEO		
<u>Project/Change Management</u>			Risk	Control
			High	Inadequate
Current Actions	Due Date	Responsibility		
Implement formal project management guidelines	May-25	CEO		
Train Team Members in Project Management Body of Knowledge	Jun-25	CEO		
Project Management Reporting to Council to commence	Feb-25	CEO		
<u>Safety and Security Practices</u>			Risk	Control
			High	Adequate
Current Actions	Due Date	Responsibility		
Conduct annual evacuation drill at all facilities	Apr-25	CEO		
Process review for safety documentation	Dec-24	MWI		
Safety Culture change program developed	Dec-24	CEO		
<u>Supplier and Contract Management</u>			Risk	Control
			Extreme	Inadequate
Current Actions	Due Date	Responsibility		
Contract Management Framework Review and Implementation	Mar-25	PMRS		
WHs Contractor Handbook to be created and approved	Feb-24	PMRS		
Induction process for Contractors	Dec-24	PMRS		
<u>Financial & Process Sustainability Practices</u>			Risk	Control
			High	Adequate
Current Actions	Due Date	Responsibility		
Cash Flow Budget and reporting to be implemented	Jan-25	MFCS		
Training Program for non financial Team Members	Sep-25	MFCS		
Layered Auditing Program (internal) - PO's and other financial management controls	Sep-25	MFCS		
Debtors Management	Nov-25	MFCS		
Leave Provision Management	Mar-25	MFCS		

10 SUMMARY OF RISK MANAGEMENT

10.1 RISK MANAGEMENT UPDATE

CEO gave a presentation on the risk and critical control framework.

Please refer to the embedded tables

10.2 WORK HEALTH AND SAFETY

CEO presented a succinct safety culture presentation

Unconfirmed

11 OFFICER REPORTS

11.1 CHIEF EXECUTIVE OFFICER – INTERNAL FINANCIAL MANAGEMENT REVIEW 2026

REPORTING OFFICER:	Grant Thompson – Chief Executive Officer
DATE:	Saturday, 13 June 2026
FILE NO:	FM.FNR.2
ATTACHMENT(S):	1. Internal Financial Management Review – Findings Register (from April 2023 to April 2026)

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
<i>Key Strategic Pillar/s</i>	<i>Community Goal/s</i>	<i>Corporate Objective/s</i>
Performance – Be organised and transparent with our financial management.	Increase the regularity and readability of financial reporting to the community.	Act with sound long-term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil

PURPOSE OF THIS REPORT

The purpose of this report is for the Audit, Risk & Improvement Committee to consider the Internal Financial Management Review (FMR) undertaken by the Chief Executive Officer (CEO) on the appropriateness and effectiveness of the Shire of Kojonup's financial management systems, controls and procedures, as required by Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* (the Regulations).

This report is in no way a forensic review of the accounts and was not searching for material anomalies or fraud but rather looking at the appropriateness of controls and systems in place.

It is not an independent report and does not offer any assurance whether limited or otherwise. It is not possible for the CEO, in practice, to examine every activity, procedure or transaction. It is a layered audit of the appropriateness of critical controls and systems in place and effectively a maturity assessment giving recommendations on areas that require attention based on risk.

BACKGROUND

Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* requires the Chief Executive Officer to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures of the local government at least once every three financial years and report the results of that review to Council.

The previous CEO Internal Financial Management Review was adopted by Council on 21 March 2023 (Resolution 33/23). Consistent with that three-year cycle, this report addresses the period from April 2023 to the current date.

The review has been prepared for the Audit, Risk and Improvement Committee (ARIC) and Council of the Shire of Kojonup for the purpose of the CEO discharging their responsibilities under Regulation 5(2)(c) but also as good practice in monitoring the financial controls the Shire implements.

The review draws on the Office of the Auditor General (OAG) Interim and Final Management Letters for the years ended 30 June 2023, 30 June 2024 and 30 June 2025, the Shire's own assessments of the maturity of its financial systems and procedures, and a Financial Sustainability Overview prepared in readiness for the preparation of the Long Term Financial Plan and CEO Performance Review.

The findings raised since April 2023 have been consolidated into the embedded Findings Register Table, which records each finding, its nature (Systems & Procedures, Compliance or Governance), inherent risk, control effectiveness, residual risk rating, owner, target date and remediation status.

COMMENT

The risk-based maturity assessment covers Fifty-Seven (57) functional areas and returned an organisation-wide average maturity rating of 3.25/5.00 ("Defined").

The distribution is One (1) area at "Optimised" (Annual Financial Statements & External Audit Readiness, 4.5), Twenty-Six (26) areas (46%) at "Managed", Twenty-Three (23) areas (40%) at "Defined", Six (6) areas (11%) at "Developing" and One (1) area at "Initial".

Seven (7) priority areas sit below the "Defined" threshold (score < 2.5) and require focused uplift: Artificial Intelligence Usage – Enterprise-Wide (1.00 – Initial), IT General Environment & Cyber Security (2.00), Fraud & Corruption Control (2.00), Business Continuity / Disaster Recovery (2.00), Segregation of Duties / Authorisations (2.25), Cyber Incident Response & Data Breach Management (2.25) and Systems and Data Management (2.25). The highest-rated area scored 4.5/5.00 and the lowest 1.0/5.00, with Fourteen (14) open findings in total across the assessment.

Table 1.0 Financial Management Maturity Assessment

SHIRE OF KOJONUP

Financial Management Maturity Assessment — Summary Report

Reporting framework: 5-level maturity scale (Developing → Optimised). Prepared 14 June 2026. Covers all 57 functional areas.

1. OVERALL MATURITY SNAPSHOT

Organisation-wide average maturity	3.25 / 5
Overall maturity level	Defined
Total functional areas assessed	57
Total open findings (all areas)	14
Highest-rated area average	4.5 / 5
Lowest-rated area average	1 / 5

2. MATURITY LEVEL DISTRIBUTION

[illegible]

Limiting the scope to findings raised since April 2023, the Findings Register records Nineteen (19) findings (F36 – F54) identified through the three Office of Auditor General Management Letter cycles (years ended 30 June 2023, 2024 and 2025) and the Shire’s internal layered audit/CEO review.

By residual risk, One (1) finding is rated Extreme (F53 – Artificial Intelligence Usage), Eight (8) are High, Ten (10) are Medium and none Low.

Table 2.0 CEO Identified Priority Areas for Improvement by Status

3. PRIORITY AREAS FOR IMPROVEMENT (Maturity below "Defined" — score < 2.5)

Functional Area	Avg	Rating	Open Findings	Max Residual Risk
Artificial Intelligence Usage — Enterprise-Wide	1.00	Initial	0	0
IT General Environment & Cyber Security	2.00	Developing	1	1.6
Fraud & Corruption Control	2.00	Developing	0	0
Business Continuity / Disaster Recovery	2.00	Developing	0	0
Segregation of Duties / Authorisations	2.25	Developing	0	2.4
Cyber Incident Response & Data Breach Management	2.25	Developing	0	0
Systems and Data Management	2.25	Developing	0	0

Ten (10) findings (53%) have been Closed / Remediated, Two (2) are Substantially Complete and Seven (7) remain In Progress. By nature, Fourteen (14) relate to Systems and Procedures and Five (5) to Compliance Matters, with recurring themes centred on segregation of duties, independent review of journals and reconciliations, employee provisions and payroll, fixed-asset register integrity, IT general controls and cyber security uplift.

Table 3.0 Detailed Maturity by Functional Process

4. DETAILED MATURITY BY FUNCTIONAL AREA (all areas)				
Functional Area	Avg	Rating	Open Find.	Max Risk
Bank Reconciliations & Petty Cash	3.50	Managed	2	2.40
Trust/Reserve Funds	3.00	Defined	1	1.80
Receipts and Receivables	3.25	Defined	0	1.20
Rates	4.00	Managed	0	0.60
Fees and Charges	4.00	Managed	0	0.00
Purchases, Payments and Payables	2.75	Defined	1	2.40
Salaries and Wages / Payroll	2.75	Defined	3	2.40
Credit Card Procedures	3.50	Managed	0	1.80
Fixed Assets & Asset Management	4.00	Managed	2	1.20
Cost & Administration Allocations	4.00	Managed	0	0.00
Minutes and Meetings	3.75	Managed	0	0.00
Budget & Budgetary Control	3.75	Managed	0	0.00
Financial Reports	3.50	Managed	1	1.20
Registers (Annual & Primary Returns)	3.00	Defined	1	1.60
Integrated Planning & Reporting	3.50	Managed	0	0.80
Delegations	3.75	Managed	0	0.00
Audit, Risk & Improvement Committee	3.25	Defined	0	0.40
Insurance	4.00	Managed	0	0.00
Storage of Documents / Record Keeping	3.00	Defined	1	1.60
Investments	3.50	Managed	1	0.80
IT General Environment & Cyber Security	2.00	Developing	1	1.60
General Journals	3.25	Defined	0	1.80
Risk Management Plan & Framework	3.00	Defined	0	1.20
Fraud & Corruption Control	2.00	Developing	0	0.00
Procurement & Tendering	3.00	Defined	0	0.00
Segregation of Duties / Authorisations	2.25	Developing	0	2.40
Long Term Financial Plan	3.50	Managed	0	0.00
Business Continuity / Disaster Recovery	2.00	Developing	0	0.00
Grants Management & Acquittals	3.00	Defined	0	0.00
Council / Governance Oversight	3.00	Defined	0	0.00
Conflicts of Interest & Gifts/Benefits Register	2.75	Defined	0	0.00
Financial Interest Returns (Primary & Annual)	4.00	Managed	0	0.00
Procurement Card / Corporate Spend Acquittal Controls	3.75	Managed	0	0.00
Bank Account & EFT / Online Banking Controls	3.75	Managed	0	0.00
Master Data / Vendor & Bank Detail Change Controls	3.25	Defined	0	0.00
Payroll Master File & New Starter/Terminations Controls	3.50	Managed	0	0.00

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Corporate Credit / Purchasing Threshold & Delegation Compliance	3.25	Defined	0	0.00
Records Management & Information Governance (State Records Act)	3.25	Defined	0	0.00
Privacy & Data Protection / Information Handling	3.00	Defined	0	0.00
Cyber Incident Response & Data Breach Management	2.25	Developing	0	0.00
IT Backup, Recovery & Change Management	3.50	Managed	0	0.00
Third-Party / Vendor & Contract Management	3.25	Defined	0	0.00
Capital Works & Project Management	3.50	Managed	0	0.00
Plant, Fleet & Fuel Management	3.75	Managed	0	0.00
Stores / Inventory Management	3.25	Defined	0	0.00
Leasing & Property/Land Management	3.25	Defined	0	0.00
Grants Income & Acquittal Compliance (Funding-Body)	2.75	Defined	0	0.00
Debt & Borrowings Management	4.00	Managed	0	0.00
Rates Concessions, Pensioner Rebates & Write-offs	2.50	Defined	0	0.00
Customer Service, Complaints & Public Interest Disclosures	3.00	Defined	0	0.00
Workforce / WHS & Workers Compensation	4.00	Managed	0	0.00
Code of Conduct & Ethics Compliance	4.00	Managed	0	0.00
Legislative Compliance Register / Obligations Framework	3.50	Managed	0	0.00
Strategic Risk & ERM Reporting to ARIC	4.00	Managed	0	0.00
Annual Financial Statements & External Audit Readiness	4.50	Optimised	0	0.00
Artificial Intelligence Usage — Enterprise-Wide	1.00	Initial	0	0.00
Systems and Data Management	2.25	Developing	0	0.00

Please Note: This summary is generated from the live Maturity Assessment. Average maturity is scored 1 (Initial) to 5 (Optimised). Open Findings and Max Residual Risk are drawn from the Findings Register. Figures update automatically as the underlying assessment changes.

In summary, this internal review of the Shire's financial systems has not identified any matters of material concern at this time. The Shire of Kojonup has generally sound and improving financial controls as witnessed through the Auditors commentary; however, several areas require significant improvement and present elevated risk exposure to the Shire if left unaddressed.

These matters should be prioritised over the short to medium term, with most actions to be addressed within two years and some requiring more immediate attention. Accordingly, the Shire will continue to focus on the following areas:

1. Prioritise remediation of the open High residual-risk findings listed above;
2. Reinforce month-end reconciliation reviews and segregation-of-duties controls as standing items in the finance team's operating procedures;
3. Uplift the IT General Environment and Cyber Security maturity; and
4. Continue the ERP and Systems modernisation program initiated following the 2022/23 review.

SHIRE OF KOJONUP

Audit Findings, Recommendations & Insights — 2023 Onwards

Summary report for attachment to Council / Audit, Risk & Improvement Committee papers. Source: Findings Register (F36–F54). Covers 2023, 2024 and 2025 external Management Letter findings plus internal layered audit / CEO review findings.

DETAILED FINDINGS, RECOMMENDATIONS & STATUS

Ref	Audit Source	Functional Area	Nature	Risk	Finding / Observation	Key Recommendation	Owner	Target Date	Status
F36	External Audit 2023 (Mgmt Letter)	General Journals	S	High	Cost reallocation journal procedures: several general journals posted to roads infrastructure job ledgers (reallocation/allocation of capital costs) were not adequately supported by documented evidence of reasons and purpose. Rationale was subsequently substantiated as reasonable.	Ensure procedures for reviewing and recognising cost allocation journals are designed and implemented. Document reasons and retain evidence for every journal, including rationale for capitalising infrastructure costs with reference to actual costs incurred.	Manager Financial & Corporate Services	31/12/2023	Closed / Remediated
F37	External Audit 2023 (Mgmt Letter)	General Journals	S	High	General journal review processes: 4 of 10 general journals tested were not recorded as reviewed by an authorised reviewer; journals prepared by the external consultant are not being reviewed/approved by an authorised Shire officer. (Prior year finding - 2022.)	All general journals (and supporting documentation) to be reviewed and signed by an appropriate officer independent of the preparer, including journals received from the external consultant.	Manager Financial & Corporate Services	31/12/2023	Closed / Remediated
F38	External Audit 2023 (Mgmt Letter)	Salaries and Wages / Payroll	S	High	Employee related provisions: long-service leave provision balances still exist for 51 employees no longer employed; estimated overstatement of \$92,840 at 30 June 2023. Balance has continued to grow with no process improvement.	Review employee data used to recognise provisions annually to ensure it is current; recognise adjustments to reduce liability balances for entitlements paid or no longer required. Add an LSL reconciliation to the EOFY process.	Finance & Payroll Officer	30/03/2024	Closed / Remediated
F39	External Audit 2023 (Mgmt Letter)	Receipts and Receivables	S	Medium	Monthly reconciliation - Debtors: April 2023 reconciliation completed with an unexplained negative balance; May 2023 reconciliation had no retained record of completion or review. Negative balance of \$14,513 left uncorrected (reported as uncorrected misstatement).	Ensure all month-end reconciliations are completed and adequately reviewed promptly; retain evidence of review; investigate and action variances in a timely manner.	Manager Financial & Corporate Services	30/01/2024	Closed / Remediated
F40	External Audit 2023 (Mgmt Letter)	Purchases, Payments and Payables	S	Medium	Monthly reconciliation - Creditors: trade creditors balance differed from the filed reconciliation by \$14,513 at 30 June 2023 with no evidence explaining the variance. Error left uncorrected (reported as uncorrected misstatement).	Ensure all month-end reconciliations are completed and adequately reviewed promptly; retain evidence of review; investigate and action variances in a timely manner.	Manager Financial & Corporate Services	30/01/2024	Closed / Remediated
F41	External Audit 2023 (Mgmt Letter)	Trust Funds	S	High	Builders' retention funds: amounts held as a liability have not been reconciled in the last 2 years and records of individual amounts held could not be located during the audit.	Reconcile all retention funds, bonds and deposits by individual party; perform and review reconciliations of balances and movements on a regular basis with second-officer review.	Project Manager	30/03/2024	In Progress

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F42	External Audit 2023 (Mgmt Letter)	Fixed Assets & Asset Management	S	Medium	Job card procedures: one new infrastructure job cost ledger was set up that incorrectly allocated costs to another earlier job ledger. No overall effect on total infrastructure value but misstates budget vs actual and grant acquittal reporting.	Establish and implement a process to review all newly created job ledgers and close completed ledgers regularly; do not journal costs between jobs without substantiating working papers.	Manager Financial & Corporate Services	31/12/2023	In Progress
F43	External Audit 2023 (Mgmt Letter)	Purchases, Payments and Payables	C	Medium	Purchasing policy deviation: 1 of 31 samples did not follow the Shire's purchasing policy - a \$27,000 purchase requiring two written quotes where possible was made with no quotes obtained.	Prior to payment, review that the purchasing policy has been followed regarding required quotes; follow up any deviations with the appropriate person; retrain staff involved.	Chief Executive Officer	30/09/2023	Closed / Remediated
F44	External Audit 2023 (Mgmt Letter)	Salaries and Wages / Payroll	C	High	Superannuation guarantee calculation: for the pay period ended 17 January 2023, one sampled employee on annual leave did not have superannuation paid on the leave loading component. Systemic/historical issue not previously identified.	Investigate whether other employees missed super on leave loading and assess potential underpayment; review payroll system employee setup to ensure all eligible pay components are included in SG calculations.	Manager Financial & Corporate Services	30/11/2023	Substantially Complete
F45	External Audit 2024 (Mgmt Letter)	Salaries and Wages / Payroll	S	High	Employee related provisions: long-service leave provision balances still exist for 76 former employees no longer employed; estimated overstatement of \$162,721 at 30 June 2024 (up from \$92,840 at 2023). Subsequently corrected in the financial report. (Prior year finding - 2023, rated Significant.)	Review employee data used to develop and recognise employee related provisions each year to ensure it is current; recognise adjustments to reduce liability balances for entitlements paid or no longer required. Enforce an exit process/checklist when employees leave.	Manager Financial & Corporate Services	30/04/2025	In Progress
F46	External Audit 2024 (Mgmt Letter)	Credit Card Procedures	C	Medium	Credit card transactions not reported to Council: the accounts paid listing presented to Council did not include credit/purchasing card transactions, contrary to Reg 13A of the Local Government (Financial Management) Regulations 1996. No fraudulent transactions identified.	Submit all corporate credit and purchasing card transactions to Council for review and approval at the meeting immediately following payment, to ensure compliance with FM Reg 13A and enhance transparency.	Manager Financial & Corporate Services	25/02/2025	Closed / Remediated
F47	External Audit 2024 (Mgmt Letter)	Fixed Assets & Asset Management	S	Medium	Asset register - land & buildings: 2 properties (LB0097 \$38,000; LB0236 \$14,000) could not be located/confirmed via Landgate; 2 properties on the register are not owned by the Shire (LB0221 \$35,000; LB0235 \$500); land additions of \$10,661 in the GL were not reflected in the register. Reported as uncorrected errors.	Regularly review asset records and registers; ensure period movements are reflected; remove assets not owned by the Shire using appropriate accounting treatment; include adequate detail to identify all assets. Verify ownership and review register at least annually.	Senior Finance Officer	30/06/2025	In Progress
F48	External Audit 2025 (Mgmt Letter)	Bank Reconciliations & Petty Cash	S	High	Monthly reconciliation process: several key reconciliations (bank, debtors, creditors, rates) not performed timely for Jul 2024-Jan 2025; Aug 2024 Trust & Reserve reconciliation had no evidence of review; Debtors reconciliations for Aug 2024, Feb & Mar 2025 not completed or not evidenced. (First identified 2023; 2024: Significant.)	Ensure all month-end reconciliations are completed and reviewed by an independent officer as soon as practicable in the following month; retain evidence of review and follow-up actions taken.	Manager Financial & Corporate Services	Immediately	In Progress

Shire of Kojonup – Audit, Risk and Improvement Committee Meeting – Agenda – 17 June 2026

F49	External Audit 2025 (Mgmt Letter)	General Journals	S	Medium	General journal review processes: of 30 journals examined, 17 Department of Transport payments were incorrectly processed via general journals instead of the payment process; 2 rates journals (amalgamations/adjustments) had no evidence of review prior to posting. (First identified 2024; 2024: Significant.)	Ensure all general journals are reviewed and signed by an officer independent of the preparer; do not use general journals to recognise payments (use accounts payable functions with 2-factor authorisation); train Rates Officer on correct journal process.	Senior Finance Officer	Immediately	Closed / Remediated
F50	External Audit 2025 (Mgmt Letter)	IT General Environment & Cyber Security	S	Medium	General IT controls - access rights & permissions: four users held 'SUPERUSER' rights in Synergy, three of whom were external consultants. No misuse identified during testing. (2024: Moderate.)	Review all Synergy user accounts to ensure appropriate access levels are granted only to current officers whose role requires them; review external consultants' access immediately.	Manager Financial & Corporate Services	30/09/2025	Closed / Remediated
F51	External Audit 2025 (Mgmt Letter)	Purchases, Payments and Payables	C	Medium	Quotes: 1 of 30 sampled transactions did not include evidence of three written quotes required by the Shire's purchasing policy for purchases above \$20,000.	Ensure all staff are aware of the purchasing policy requiring three written quotes for purchases exceeding \$20,001 (CEO approval based on quotes); clarify CUA direct-purchase exemptions through the policy review.	Chief Executive Officer	Immediately	In Progress
F52	External Audit 2025 (Mgmt Letter)	Salaries and Wages / Payroll	C	Medium	Leave applications: the established Altus leave-application/approval process is not always followed (reliance placed on email); in testing of fortnightly pay runs, one employee's pay required reversal and reprocessing due to incorrect leave type entered.	Ensure all employees submit leave applications for manager approval per the Shire's established process prior to taking leave (or upon return where prior submission not possible); re-educate staff on the leave portal and reinforce timesheet completion.	Chief Executive Officer	Immediately	Closed / Remediated
F53	Internal Layered Audit - CEO Review	Artificial Intelligence Usage — Enterprise-Wide	S	Extreme	AI requires policy and procedures to ensure that systems and data and privacy is protected	Create an AI policy and procedures, Create an AI risk in the risk register, Do a risk assessment on AI Copilot currently in use	Chief Executive Officer	Immediately	Substantially Complete
F54	Internal Layered Audit - CEO Review	IT General Environment & Cyber Security	S	High	ERP System requires Upgrade	Tender ERP providers, Select preferred Tenderer, commence project implementation, 3 - 4 year timeframe	DCEO	01/12/2025	In Progress

Key — Nature: S = Systems and Procedures, C = Compliance Matter, G = Governance. Risk: Extreme / High / Medium / Low (residual, after controls). Please Note: This report summarises all audit findings from 2023 onwards — external audit Management Letter findings (2023–2025) and internal layered audit / CEO review findings. Refer to the full Findings Register for inherent risk, control effectiveness scores, residual risk scores and remediation progress.

Financial Sustainability - Local Government Financial Indicator (LGFI) Summary – Shire of Kojonup (2023/24)

In considering the financial questions related to the Shire, this report applies the Western Australian Local Government Financial Indicator (LGFI) ratio framework and a DuPont financial analysis model, together with the practical realities of a small regional local government, including:

1. Grant dependency;
2. Workforce constraints;
3. Population trends; and,
4. The challenge of maintaining a comparatively large asset base for a relatively small ratepayer base.

The two financial analytical tools used in this assessment are widely recognised models that help explain both the financial health of an organisation and the drivers behind that position, particularly in a local government context. Although the DuPont model is margin-driven, it remains a useful cross-check that complements the ratio analysis and helps Council and the Audit Risk & Improvement Committee form a more complete view of the Shire's financial health.

Published by the Department of Local Government, Sport and Cultural Industries through MyCouncil WA, the LGFI is weighted across the Operating Surplus Ratio (40%), Net Financial Liabilities Ratio (30%), Debt Service Coverage Ratio (20%) and Current Ratio (10%). The Local Government Financial Indicator (LGFI) is a composite score (out of 100).

In the broader sustainability context, whilst the Shire remains in a '**reasonable**' financial position, with a 2023/24 Local Government Financial Indicator (LGFI) score of 83 (above the benchmark of 70), the Shire operates with a '**Volatile**' performance meaning the Shire is at risk of liquidity issues in the medium to long term.

The LGFI, DuPont and regional benchmarking summaries below provide further context drawn from the most current LGFI accessible data, noting that debt management, asset renewal and reserves replenishment continue to require focused attention.

The Shire of Kojonup scored 83 in 2023/24 – above the State benchmark of 70 and in the "**Good**" band. The Shire's six-year LGFI history shows volatility (87, 82, 93, 69, 90, 83) reflecting depreciation revaluations and volatility in revenue, but with an underlying recovery of +14 points over the last two years. Being '**Volatile**' means this may change Year to Year and places the Shire in a medium to high-risk category for liquidity.

Ratio	Kojonup 2023/24	Benchmark	Status	Commentary
LGFI Score	83	≥ 70	PASS – Good	+13 points above benchmark
Current Ratio	1.50	≥ 1.0	PASS	Adequate liquidity; lowest in peer group
Debt Service Coverage Ratio	4.27	≥ 2.0	PASS	Good debt servicing capacity
Operating Surplus Ratio	0.03 (3%)	0% – 10%	PASS – Basic	Positive but at low end of range

Net Financial Liabilities Ratio	0.11 (11%)	< 0.30	PASS	Reasonable debt levels; highest in peer group
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All four LGFI component ratios passed the State benchmark in 2023/24. Operating Surplus Ratio at the lower end of the range and the lowest Current Ratio in the Great Southern peer group remain areas for management focus, both of which are addressed through the Long Term Financial Plan refresh and the cash reserves policy initiative.

For the Audit, Risk & Improvement Committee and for the Council it will be important to monitor revenues versus operating expenditure in subsequent years.

Six-Year LGFI Trend – Shire of Kojonup

Financial Year	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	6-Yr Avg
LGFI Score	87	82	93	69	90	83	84.0
Year-on-Year Change	–	▼ -5	▲ +11	▼▼ -24	▲▲ +21	▼ -7	Volatile
Status vs Benchmark (70)	Good	Good	Excellent	Moderate	Excellent	Good	–

Legend: green – well above benchmark; light green – above benchmark; amber – at moderate risk band (50-69); red – below benchmark (<50). The 2021/22 dip reflects depreciation revaluation impacts and the transition of Springhaven Aged Care; the score has recovered by +14 points over the two subsequent years.

DuPont Financial Analysis – Shire of Kojonup (2023/24)

The DuPont decomposition expresses Return on Assets (ROA) as Net Profit Margin × Asset Turnover, and Return on Equity (ROE) as ROA × Financial Leverage. For a local government, this isolates whether sustainability pressure originates from operating margin erosion (largely depreciation-driven) or from asset under-utilisation.

Applied to the Shire of Kojonup's 2023/24 financial statements, the DuPont profile is as follows:

DuPont Component	Formula	Kojonup 2023/24	Peer Avg	Interpretation
Net Profit Margin	Net Result ÷ Operating Revenue	-48.3%	-58.2%	Operating deficit driven primarily by \$5.3M depreciation
Asset Turnover	Operating Revenue ÷ Total Assets	5.9%	3.9%	Highest asset utilisation in the peer group
Return on Assets (ROA)	Margin × Turnover	-2.86%	-2.19%	Negative ROA; mid-pack vs peers
Financial Leverage	Total Assets ÷ Total Equity	1.04	1.03	Slightly higher than peers; reflects \$4.47M debt
Return on Equity (ROE)	ROA × Leverage	-2.97%	-2.27%	Negative; consistent with sector-wide depreciation impact

The DuPont profile confirms that Kojonup's negative ROA is driven by the operating margin (depreciation outweighing operating revenue) rather than poor asset utilisation – in fact, asset turnover at 5.9% is the highest in the Great Southern peer group.

This indicates that strategies to improve sustainability should target the operating margin (cost discipline, own-source revenue growth, asset rationalisation and renewal of asset alignment) rather than additional asset investment.

In short the intention is to ensure the Shire has liquidity over the medium term to maintain and renew its assets.

Regional Benchmarking – Great Southern Shires (2023/24)

It must be noted this is a point in time and the Shire of Kojonup being deemed 'Volatile' means things may change depending on the situation. The current inflationary economic environment will more than likely see a decline in the Operating Surplus Ratio for the Shire in the 2024/2025 financial year due to cost pressure and reducing revenues. Revaluations of assets and property may also create a negative impact due to depreciation impact.

The table below benchmarks the Shire of Kojonup against (7) Seven other similar size/geographically located Great Southern Shires, using 2023/24 LGFI ratios published on MyCouncil WA.

The Shire ranks 4th of 9 on overall LGFI in this given year and is one of only two shires in the region with a positive Operating Surplus Ratio in this period.

It must be acknowledged this is only a high-level benchmarking exercise as there may be mitigating circumstances affecting the other Shires results that are not visible, such as abnormal depreciation due to revaluations that could be influencing the outcomes.

Regional Risk Heat Map – LGFI Component Ratios (2023/24)

The heat map below visualises each shire's position on the five LGFI inputs using green (strong – well above benchmark), light green (good – above benchmark), amber (caution – at or near benchmark) and red (below benchmark/at risk):

Shire	LGFI	Current Ratio	Debt Service	Operating Surplus	Net Fin. Liabilities	Overall
Shire 1	100	4.18	10.40	0.21	-0.55	Strong
Shire 2	87	10.26	15.71	-0.04	-1.25	Good
Shire 3	84	4.14	7.85	-0.14	-0.44	Good
Kojonup	83	1.50	4.27	0.03	0.11	Good
Shire 4	81	5.46	15.57	-0.25	-0.81	Good
Shire 5	80	2.95	N/A	-0.27	-0.81	Good
Shire 6	70	5.41	7.35	-0.61	-0.54	Caution
Shire 7	69	2.40	4.66	-0.63	-0.60	At Risk
Shire 8	65	7.99	25.46	-0.76	-0.90	At Risk

Heat map legend: **Strong** well above benchmark **Good** above benchmark **Caution** at or near benchmark **At Risk** below benchmark **N/A** not applicable.

Kojonup's heat map confirms a **"Good"** overall position with two amber cells (Current Ratio and Net Financial Liabilities) consistent with the management focus areas identified earlier in this report.

Six of Eight (8) shires show a declining LGFI trends since 2020/21, with three at or below the benchmark of 70. Kojonup's position is **"Good"** (ranked 4th of 9) within the grouping, with a positive Operating Surplus Ratio but with the lowest Current Ratio (1.50) and the highest Net Financial Liabilities Ratio (0.11) in the peer group.

These two relative weaknesses are explicitly reflected in short-term remediation actions and the recommendations to the Audit, Risk and Improvement Committee on cash reserves and continued debt reduction.

In summary the:

1. Financial Management Systems and Controls that have been in focus, have had a positive effect on the financial position of the Shire. This can be seen through the improvement of metrics year on year.
2. Focus has been on
 - a. internal financial controls;
 - b. prudent financial stewardship;
 - c. Debt servicing;
 - d. cost management balanced with service provision.

Addendum to report arising from the meeting

3. The CEO recommended in the meeting that the next triennial review is outsourced to a forensic accountant for best practice governance.

CONSULTATION

Consultation in preparing this review has included:

- Office of the Auditor General (Interim and Final Management Letters – years ended 30 June 2023, 2024 and 2025)
- Shire President

STATUTORY REQUIREMENTS

This report is prepared to discharge the CEO's obligations under Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*, which provides:

"The CEO is to ... (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews."

Regulation 5(1) also requires the CEO to establish efficient systems and procedures for the collection of money owing to the local government, safe custody of money collected, maintenance of financial records, proper accounting, authorisation of liabilities and payments, payroll and stock control records, and assistance in preparing budgets, accounts and reports required by the *Local Government Act 1995* (the Act) or the Regulations. Section 5.121 of the Act regarding the maintenance of a Register of Complaints is also referenced in finding F29.

POLICY IMPLICATIONS

The review is consistent with the Shire's Risk Management Policy and Framework, Purchasing Policy, Investment Policy, Code of Conduct and the policy responsibilities of the Audit, Risk and Improvement Committee.

Recommended actions arising from the open findings may necessitate minor policy updates to reflect strengthened controls, particularly in relation to purchasing thresholds, segregation of duties, journal review, and IT and cyber security, Artificial Intelligence.

FINANCIAL IMPLICATIONS

There are no direct financial implications arising from the adoption of this report. Remediation of the identified findings is expected to be absorbed within existing operational budgets and the ongoing ERP and systems modernisation program. Where individual remediation actions require additional funding (for example, IT and cyber security uplift), these will be brought to Council through the normal budget or budget review process. The broader financial sustainability indicators set out in the LGFI, DuPont and regional benchmarking summaries above will be monitored annually through the Long Term Financial Plan and Annual Report cycle.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
Financial & Compliance – Internal Controls	Weaknesses in segregation of duties, journal review, reconciliations and IT/cyber controls could result in errors, non-compliance with the Local Government (Financial Management) Regulations 1996, or fraud/financial loss.	Documented policies and procedures; ARIC oversight; monthly financial reporting; annual external audit; CEO financial management review every 3 years.	Remediation of 25 open findings through the FMR Findings Register; ERP and systems modernisation program; targeted uplift of IT & cyber security maturity; standing reporting of remediation progress to ARIC.
Risk rating – Medium (Residual). Inherent risk High; mitigated by existing controls and active remediation program.			
IMPLICATIONS			
The review concludes that, whilst only Extreme residual risk was identified, High residual-risk findings remain open and require priority attention. Without sustained remediation, there is potential for compliance breaches, misstatement of the financial report, audit qualification, reputational impact and possible financial impact. Continued investment in systems, segregation of duties and staff capability is required to maintain a Medium overall residual risk profile.			

ASSET MANAGEMENT IMPLICATIONS

Several findings reinforce the need to continue the Shire’s Enterprise Resource Planning (ERP) and systems modernisation program, which underpins the integrity of asset, payroll, procurement and financial records.

The Asset Management Plan and, interdependently, the Long-Term Financial Plan also rely on accurate cost journals and disciplined capitalisation processes, which are addressed by findings F36 and F37.

These Plans are due to be revisited as per regulations in 2026.

Continued investment in records management and asset register integrity (including the verification of land and building ownership identified in the OAG’s 30 June 2024 Management Letter) is required.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil direct implications.

However, it must be noted there may be opportunities to collaborate with Great Southern VROC Member Councils to improve liquidity and scale, share common policy and regulatory frameworks and ICT/cyber security uplift to improve efficiency and reduce risk across the region.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That ARIC:

1. Receives the Internal Financial Management Review 2026, prepared by the Chief Executive Officer, in accordance with Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*;
2. Recommends the report on the appropriateness and effectiveness of the financial management systems and procedures of the Shire of Kojonup to the Council for consideration;
3. Endorses the prioritisation of the open Extreme and High residual-risk findings detailed in the attached Findings Register for remediation within the next 12 months; and
4. Requires the recommendations and observations raised within the report to be placed on the risk register and reported back to the Audit, Risk and Improvement Committee on a quarterly basis for monitoring.

MOVED:	Digby Stretch
SECONDED:	Cr Bilney
VOTE:	
FOR:	
AGAINST:	

AMENDMENT TO THE SUBSTANTIVE MOTION

That a fifth point is added to the substantive motion that states:

1. For probity and best practice governance ARIC recommends to Council that the next triennial Financial Management Review be undertaken by an external Forensic Accountant selected by the CEO going to market with an Expression of Interest.

MOVED:	Cr Mathwin
SECONDED:	Cr Bilney
VOTE:	4/0 Carried
FOR:	Presiding Member Pip Crook, Deputy Presiding Member Digby Stretch, Cr Roger Bilney, Cr Mick Mathwin
AGAINST:	

AMENDMENT BECOMES THE SUBSTANTIVE MOTION

That ARIC:

2. Receives the Internal Financial Management Review 2026, prepared by the Chief Executive Officer, in accordance with Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*;
3. Recommends the report on the appropriateness and effectiveness of the financial management systems and procedures of the Shire of Kojonup to the Council for consideration;
4. Endorses the prioritisation of the open Extreme and High residual-risk findings detailed in the attached Findings Register for remediation within the next 12 months; and
5. Requires the recommendations and observations raised within the report to be placed on the risk register and reported back to the Audit, Risk and Improvement Committee on a quarterly basis for monitoring.
6. For probity and best practice governance ARIC recommends to Council that the next triennial Financial Management Review be undertaken by an external Forensic Accountant selected by the CEO going to market with an Expression of Interest.

MOVED:	Digby Stretch, Deputy Presiding Member
SECONDED:	Cr Bilney
VOTE:	4/0 Carried
FOR:	Presiding Member Pip Crook, Deputy Presiding Member Digby Stretch, Cr Roger Bilney, Cr Mick Mathwin
AGAINST:	

12 CEO UPDATES

CEO gave a detailed presentation on the following:

- | | | |
|------|--|-----|
| 12.1 | Interim Audit Process Update | CEO |
| 12.2 | Risk: Update Myrtle Benn | CEO |
| 12.3 | Financial Management Review - Presentation | CEO |
| 12.4 | Compliance Updates | CEO |
| 12.5 | Risk Review | CEO |

12.6 Superannuation Update

CEO

13 OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS

As a part of the presentation the CEO recommended ARIC insert a new risk profile in the risk framework associated with Artificial Intelligence.

OFFICER RECOMMENDATION

That ARIC:

1. Directs the CEO to add a new key risk area to the risk register outlining the risk of Artificial Intelligence (AI) on the organisation.

MOVED:	Cr Bilney
SECONDED:	Digby Stretch, Deputy Presiding Member
VOTE:	4/0 Carried
FOR:	Presiding Member Pip Crook, Deputy Presiding Member Digby Stretch, Cr Roger Bilney, Cr Mick Mathwin
AGAINST:	

14 NEXT MEETING

The next meeting of the Audit and Risk Committee is scheduled to be held Wednesday 30 September, 2026 at 10:00am.

15 CLOSURE

There being no further business to discuss, the Presiding Member thanked members for their attendance and declared the meeting closed at 12:30pm.

ATTACHMENTS (SEPARATE)

4.1.1 - Unconfirmed Audit & Risk Committee Minutes 7 May 2025

SHIRE OF KOJONUP

Audit Findings, Recommendations & Insights — 2023 Onwards

Summary report for attachment to Council / Audit, Risk & Improvement Committee papers. Source: Findings Register (F36–F54). Covers 2023, 2024 and 2025 external Management Letter findings plus internal layered audit / CEO review findings.

DETAILED FINDINGS, RECOMMENDATIONS & STATUS

Ref	Audit Source	Functional Area	Nature	Risk	Finding / Observation	Key Recommendation	Owner	Target Date	Status
F36	External Audit 2023 (Mgmt Letter)	General Journals	S	High	Cost reallocation journal procedures: several general journals posted to roads infrastructure job ledgers (reallocation/allocation of capital costs) were not adequately supported by documented evidence of reasons and purpose. Rationale was subsequently substantiated as reasonable.	Ensure procedures for reviewing and recognising cost allocation journals are designed and implemented. Document reasons and retain evidence for every journal, including rationale for capitalising infrastructure costs with reference to actual costs incurred.	Manager Financial & Corporate Services	31/12/2023	Closed / Remediated
F37	External Audit 2023 (Mgmt Letter)	General Journals	S	High	General journal review processes: 4 of 10 general journals tested were not recorded as reviewed by an authorised reviewer; journals prepared by the external consultant are not being reviewed/approved by an authorised Shire officer. (Prior year finding - 2022.)	All general journals (and supporting documentation) to be reviewed and signed by an appropriate officer independent of the preparer, including journals received from the external consultant.	Manager Financial & Corporate Services	31/12/2023	Closed / Remediated
F38	External Audit 2023 (Mgmt Letter)	Salaries and Wages / Payroll	S	High	Employee related provisions: long-service leave provision balances still exist for 51 employees no longer employed; estimated overstatement of \$92,840 at 30 June 2023. Balance has continued to grow with no process improvement.	Review employee data used to recognise provisions annually to ensure it is current; recognise adjustments to reduce liability balances for entitlements paid or no longer required. Add an LSL reconciliation to the EOFY process.	Finance & Payroll Officer	30/03/2024	Closed / Remediated
F39	External Audit 2023 (Mgmt Letter)	Receipts and Receivables	S	Medium	Monthly reconciliation - Debtors: April 2023 reconciliation completed with an unexplained negative balance; May 2023 reconciliation had no retained record of completion or review. Negative balance of \$14,513 left uncorrected (reported as uncorrected misstatement).	Ensure all month-end reconciliations are completed and adequately reviewed promptly; retain evidence of review; investigate and action variances in a timely manner.	Manager Financial & Corporate Services	30/01/2024	Closed / Remediated
F40	External Audit 2023	Purchases, Payments and Payables	S	Medium	Monthly reconciliation - Creditors: trade creditors balance differed from the filed reconciliation by \$14,513 at	Ensure all month-end reconciliations are completed and adequately reviewed promptly; retain evidence of review;	Manager Financial &	30/01/2024	Closed / Remediated

SHIRE OF KOJONUP

Audit Findings, Recommendations & Insights — 2023 Onwards

	(Mgmt Letter)				30 June 2023 with no evidence explaining the variance. Error left uncorrected (reported as uncorrected misstatement).	investigate and action variances in a timely manner.	Corporate Services		
F41	External Audit 2023 (Mgmt Letter)	Trust Funds	S	High	Builders' retention funds: amounts held as a liability have not been reconciled in the last 2 years and records of individual amounts held could not be located during the audit.	Reconcile all retention funds, bonds and deposits by individual party; perform and review reconciliations of balances and movements on a regular basis with second-officer review.	Project Manager	30/03/2024	In Progress
F42	External Audit 2023 (Mgmt Letter)	Fixed Assets & Asset Management	S	Medium	Job card procedures: one new infrastructure job cost ledger was set up that incorrectly allocated costs to another earlier job ledger. No overall effect on total infrastructure value but misstates budget vs actual and grant acquittal reporting.	Establish and implement a process to review all newly created job ledgers and close completed ledgers regularly; do not journal costs between jobs without substantiating working papers.	Manager Financial & Corporate Services	31/12/2023	In Progress
F43	External Audit 2023 (Mgmt Letter)	Purchases, Payments and Payables	C	Medium	Purchasing policy deviation: 1 of 31 samples did not follow the Shire's purchasing policy - a \$27,000 purchase requiring two written quotes where possible was made with no quotes obtained.	Prior to payment, review that the purchasing policy has been followed regarding required quotes; follow up any deviations with the appropriate person; retrain staff involved.	Chief Executive Officer	30/09/2023	Closed / Remediated
F44	External Audit 2023 (Mgmt Letter)	Salaries and Wages / Payroll	C	High	Superannuation guarantee calculation: for the pay period ended 17 January 2023, one sampled employee on annual leave did not have superannuation paid on the leave loading component. Systemic/historical issue not previously identified.	Investigate whether other employees missed super on leave loading and assess potential underpayment; review payroll system employee setup to ensure all eligible pay components are included in SG calculations.	Manager Financial & Corporate Services	30/11/2023	Substantially Complete
F45	External Audit 2024 (Mgmt Letter)	Salaries and Wages / Payroll	S	High	Employee related provisions: long-service leave provision balances still exist for 76 former employees no longer employed; estimated overstatement of \$162,721 at 30 June 2024 (up from \$92,840 at 2023). Subsequently corrected in the financial report. (Prior year finding - 2023, rated Significant.)	Review employee data used to develop and recognise employee related provisions each year to ensure it is current; recognise adjustments to reduce liability balances for entitlements paid or no longer required. Enforce an exit process/checklist when employees leave.	Manager Financial & Corporate Services	30/04/2025	In Progress

SHIRE OF KOJONUP

Audit Findings, Recommendations & Insights — 2023 Onwards

F46	External Audit 2024 (Mgmt Letter)	Credit Card Procedures	C	Medium	Credit card transactions not reported to Council: the accounts paid listing presented to Council did not include credit/purchasing card transactions, contrary to Reg 13A of the Local Government (Financial Management) Regulations 1996. No fraudulent transactions identified.	Submit all corporate credit and purchasing card transactions to Council for review and approval at the meeting immediately following payment, to ensure compliance with FM Reg 13A and enhance transparency.	Manager Financial & Corporate Services	25/02/2025	Closed / Remediated
F47	External Audit 2024 (Mgmt Letter)	Fixed Assets & Asset Management	S	Medium	Asset register - land & buildings: 2 properties (LB0097 \$38,000; LB0236 \$14,000) could not be located/confirmed via Landgate; 2 properties on the register are not owned by the Shire (LB0221 \$35,000; LB0235 \$500); land additions of \$10,661 in the GL were not reflected in the register. Reported as uncorrected errors.	Regularly review asset records and registers; ensure period movements are reflected; remove assets not owned by the Shire using appropriate accounting treatment; include adequate detail to identify all assets. Verify ownership and review register at least annually.	Senior Finance Officer	30/06/2025	In Progress
F48	External Audit 2025 (Mgmt Letter)	Bank Reconciliations & Petty Cash	S	High	Monthly reconciliation process: several key reconciliations (bank, debtors, creditors, rates) not performed timely for Jul 2024-Jan 2025; Aug 2024 Trust & Reserve reconciliation had no evidence of review; Debtors reconciliations for Aug 2024, Feb & Mar 2025 not completed or not evidenced. (First identified 2023; 2024: Significant.)	Ensure all month-end reconciliations are completed and reviewed by an independent officer as soon as practicable in the following month; retain evidence of review and follow-up actions taken.	Manager Financial & Corporate Services	Immediately	In Progress
F49	External Audit 2025 (Mgmt Letter)	General Journals	S	Medium	General journal review processes: of 30 journals examined, 17 Department of Transport payments were incorrectly processed via general journals instead of the payment process; 2 rates journals (amalgamations/adjustments) had no evidence of review prior to posting. (First identified 2024; 2024: Significant.)	Ensure all general journals are reviewed and signed by an officer independent of the preparer; do not use general journals to recognise payments (use accounts payable functions with 2-factor authorisation); train Rates Officer on correct journal process.	Senior Finance Officer	Immediately	Closed / Remediated
F50	External Audit 2025 (Mgmt Letter)	IT General Environment & Cyber Security	S	Medium	General IT controls - access rights & permissions: four users held 'SUPERUSER' rights in Synergy, three of whom were external consultants.	Review all Synergy user accounts to ensure appropriate access levels are granted only to current officers whose role requires them; review external consultants' access immediately.	Manager Financial & Corporate Services	30/09/2025	Closed / Remediated

SHIRE OF KOJONUP

Audit Findings, Recommendations & Insights — 2023 Onwards

					No misuse identified during testing. (2024: Moderate.)				
F51	External Audit 2025 (Mgmt Letter)	Purchases, Payments and Payables	C	Medium	Quotes: 1 of 30 sampled transactions did not include evidence of three written quotes required by the Shire's purchasing policy for purchases above \$20,000.	Ensure all staff are aware of the purchasing policy requiring three written quotes for purchases exceeding \$20,001 (CEO approval based on quotes); clarify CUA direct-purchase exemptions through the policy review.	Chief Executive Officer	Immediately	In Progress
F52	External Audit 2025 (Mgmt Letter)	Salaries and Wages / Payroll	C	Medium	Leave applications: the established Altus leave-application/approval process is not always followed (reliance placed on email); in testing of fortnightly pay runs, one employee's pay required reversal and reprocessing due to incorrect leave type entered.	Ensure all employees submit leave applications for manager approval per the Shire's established process prior to taking leave (or upon return where prior submission not possible); re-educate staff on the leave portal and reinforce timesheet completion.	Chief Executive Officer	Immediately	Closed / Remediated
F53	Internal Layered Audit - CEO Review	Artificial Intelligence Usage — Enterprise-Wide	S	Extreme	AI requires policy and procedures to ensure that systems and data and privacy is protected	Create an AI policy and procedures, Create an AI risk in the risk register, Do a risk assessment on AI Copilot currently in use	Chief Executive Officer	Immediately	Substantially Complete
F54	Internal Layered Audit - CEO Review	IT General Environment & Cyber Security	S	High	ERP System requires Upgrade	Tender ERP providers, Select preferred Tendere, commence project implementation, 3 - 4 year timeframe	DCEO	01/12/2025	In Progress

Key — Nature: S = Systems and Procedures, C = Compliance Matter, G = Governance. Risk: Extreme / High / Medium / Low (residual, after controls). Please Note: This report summarises all audit findings from 2023 onwards — external audit Management Letter findings (2023–2025) and internal layered audit / CEO review findings. Refer to the full Findings Register for inherent risk, control effectiveness scores, residual risk scores and remediation progress.



SHIRE OF KOJONUP

Review Date: July 2026



DOCUMENT CONTROL

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Plan Number:	1.0
Framework Category:	Integrity & Governance
Policy Type:	<i>[Mandatory]</i>
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A practical framework and action plan to strengthen integrity, accountability and public trust.

Shire of Kojonup Integrity Plan

A practical framework and action plan to strengthen integrity, accountability and Community trust across the Shire of Kojonup.

Chief Executive Officer's Introduction

“The conduct of all must not only be based upon the highest ethical principles, it must be seen to be consistent with those principles.”

Integrity is fundamental to the way the Shire of Kojonup serves the community. Every decision, service interaction, procurement process, statutory function and use of public resources must be undertaken honestly, lawfully, transparently and in the public interest.

This Plan confirms the Shire's commitment to strengthening trust through clear expectations, practical controls, timely reporting and continuous improvement.

As Chief Executive Officer, I am responsible for ensuring that integrity expectations are embedded across the organisation and that suspected wrongdoing, control weaknesses and reportable matters are handled promptly and appropriately.

However, Integrity is a shared responsibility.

Council members, committee members, Leadership Team, Team Members, contractors and volunteers all have a role in identifying risks, speaking up, declaring conflicts, protecting records and public resources, and acting consistently with the Shire's values.

This Plan is intended to be used as an operational governance tool. It sets out the Shire's integrity controls, statutory reporting pathways, detection activities, response expectations, training priorities and annual review process.

It will be monitored through management oversight, Audit Risk & Improvement reporting, register review, training records, complaints and disclosure trends, and annual improvement actions.

The Shire of Kojonup is committed to acting with integrity in all decisions, services and relationships.

This Integrity Plan sets out how the Shire will prevent, detect, respond to and continuously improve the management of integrity risks across governance, finance, procurement, people management, information handling and service delivery. It is designed for use by Council members, the Chief Executive Officer, Team Members, contractors and others acting on behalf of the Shire.

GRANT THOMPSON

Chief Executive Officer

Shire of Kojonup

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1. Commitment to Integrity

The Shire expects all people who work for, represent or do business with the organisation to act honestly, lawfully, respectfully and in the public interest. Integrity is not limited to compliance; it is the practical standard by which decisions are made, public resources are used and trust is maintained.

This Plan reflects the Shire's stated values of integrity, care and respect for people, responsibility, and being open and reliable. It also supports the Shire's community vision and strengthens the governance improvements and transparency expectations reflected in the Shire's recent public reporting.

2. Purpose, Scope and Principles

The purpose of this Plan is to provide a coordinated and risk-based approach to integrity across the Shire.

It applies to Council members, committee members, the Chief Executive Officer, Team Members, contractors, consultants, volunteers and any other person undertaking work or exercising authority on behalf of the Shire. It should be read alongside the Shire's codes of conduct, policy manual, risk management framework, delegations, complaint processes, public interest disclosure procedures and other governance instruments.

- Act in the public interest and use authority only for proper purposes.
- Make decisions fairly, transparently and based on relevant information.
- Identify, disclose and manage conflicts of interest promptly.
- Protect public money, information, assets and records.
- Speak up about suspected wrongdoing and support those who report it.
- Respond to integrity concerns promptly, fairly and proportionately.
- Use lessons learned, audits and data to improve systems and culture.

3. Fraud, Corruption and Misconduct

For the purposes of this Plan, fraud, corruption and misconduct are understood as integrity risks that may involve dishonest, improper, unlawful or unethical conduct by a public officer, contractor, supplier, community member or other person interacting with the Shire. These terms should be read consistently with applicable legislation, Australian Standards and the Shire's codes, policies and procedures.

Term	Working definition
Fraud	Dishonest activity that causes actual or potential financial or other loss, or results in an improper gain, through deception, false representation, concealment, falsification, misuse of information, misuse of position, theft, or improper use of Shire money, property, systems or records.
Corruption	Dishonest or improper conduct involving the abuse of public office, entrusted power, influence, information or resources for personal benefit, benefit to another person or organisation, or another improper advantage. Corruption may include bribery, undisclosed conflicts, misuse of confidential information, improper influence, favouritism or collusion.
Misconduct	Conduct by a public officer that may adversely affect the honest, impartial or lawful performance of public functions, involve a breach of trust, misuse of information, abuse of authority, corrupt conduct, or conduct that may constitute an offence or breach of statutory, code or policy obligations.

Serious misconduct	Conduct that may involve corrupt action or inaction, corrupt use of position to obtain a benefit or cause detriment, or conduct in an official capacity that may constitute an offence punishable by imprisonment for two or more years.
Minor misconduct	Conduct that may involve dishonest or partial performance of public functions, breach of trust, misuse of information, or conduct that adversely affects, or could adversely affect, the honest or impartial performance of public functions.

4. Legislative and Governance Context

This Plan is informed by the Western Australian Public Sector Commission's integrity framework model and integrity strategy, adapted for local government and applied to the Shire of Kojonup's operating context.

The principal legislative and regulatory context includes the *Local Government Act 1995*, the *Local Government Regulations*, the *Corruption, Crime and Misconduct Act 2003*, the *Public Interest Disclosure Act 2003*, the *State Records Act 2000* and the *Freedom of Information Act 1992*, together with legislation relevant to procurement, finance, records, workplace conduct, complaints and delegated decision-making. The Shire's published policies and procedures already acknowledge these obligations and provide supporting operational guidance.

Key supporting governance instruments for the Shire include the *Policy Manual (December 2024)* and related reference documents. Relevant policy clauses currently include: 2.1.2 *Purchasing & Creditor Control*, 2.1.8 *Financial Governance*, 2.1.10 *Corporate Credit Cards*, 2.1.11 *Related Party Transaction Disclosures*, 2.2.12 *Employee Training*, 2.2.13 *Employee Assistance Program*, 2.2.14 *Work Health and Safety*, 2.2.15 *Grievances, Investigation & Resolution Policy*, 2.3.2 *Records Management*, 2.3.4 *Asset Management*, 2.3.5 *Risk Management*, 2.3.8 *Volunteer Management*, 2.3.9 *Closed Circuit Television (CCTV) Operations and Recording*, and 2.3.10 *Social Media*.

The Policy Manual is intended to work alongside the Employee Manual, Employee and Elected Member Codes of Conduct, Risk Management Plan, Business Continuity and Disaster Recovery Plan, Volunteer Management Plan and Work Health and Safety Procedure Manuals. Public registers currently published by the Shire include the Gift Register, Delegation Register, Complaint Register, Primary and Annual Return Register, and Council Training Register.

5. Roles and Responsibilities

Role	Key integrity responsibilities at the Shire of Kojonup
Council	Adopts this Plan and relevant governance policies; sets expectations for open and accountable governance; oversees strategic risk, resource allocation and organisational performance; receives assurance through Council meetings and committee reporting.
Shire President and Councillors	Model lawful, respectful and accountable conduct; comply with the Code of Conduct for Council Members, Committee Members and Candidates; meet disclosure and training obligations; act in the public interest; and avoid improper involvement in administration.

Audit Risk & Improvement Committee	Provides independent oversight of risk management, internal controls, audit activity, financial governance and integrity-related improvement actions; reviews issues identified through audit and governance reporting before matters proceed to Council where required.
Chief Executive Officer	Has overall accountability for implementing this Plan; ensures appropriate reporting pathways, controls, training, policy review, investigations, notifications and improvement actions are in place; maintains required public registers; and supports Council with accurate governance advice.
Senior Management Team	Supports the CEO in embedding integrity in strategic and operational management; monitors integrity risks, control effectiveness and compliance in their work areas; promotes staff awareness and timely escalation of issues.
Manager Corporate Services	Supports governance, finance, records, disclosure and reporting controls; contributes to maintenance of the Policy Manual, delegations, registers, financial controls and audit responses; and supports integrity reporting to the CEO and Audit Risk & Improvement Committee.
Designated governance / records / responsible officers	Maintain the Gift Register, Delegation Register, Complaint Register, Primary and Annual Return Register and Council Training Register; support policy review; coordinate records management, data breach responses, freedom of information support and other governance processes.
Public Interest Disclosure Officer	Receives and manages disclosures under the Public Interest Disclosure Act 2003 in accordance with the Shire's PID procedures; provides information to disclosers; supports confidentiality and protection from reprisal; and ensures appropriate assessment and referral.
Managers and supervisors	Promote integrity expectations in daily operations; ensure staff understand procedures and policies; address concerns early; escalate reportable matters; manage local risks and reinforce required standards through supervision and performance discussions.
All Team Members and contractors	Act honestly and lawfully; follow policies, procedures and codes of conduct; protect public assets, records and information; disclose conflicts; complete required training; and report suspected wrongdoing or control weaknesses.

6. Integrity Risk Management

The Shire will manage integrity risks through its published risk management framework and related plans.

Policy 2.3.5 *Risk Management* states that the Shire is committed to organisation-wide risk management principles, systems and processes that ensure consistent, efficient and effective assessment of risk in all planning, decision-making and operational processes. It also makes clear that risk management responsibility lies with the person responsible for the function, service or activity that gives rise to that risk, while the Senior Management Team and supervisors are accountable for ensuring risks are effectively managed within their work areas.

Integrity risks will therefore be identified, assessed, treated, monitored and reviewed through strategic and operational risk processes, internal and external audit, management oversight and incident analysis.

For Kojonup, high-risk areas likely to require focused control and monitoring include procurement and contract management, financial delegations and payments, grants and community support, records and information management, conflicts of interest, gifts and disclosures, complaint handling, asset stewardship, emergency and continuity decision-making, and any statutory or discretionary decisions made by Council, committees or authorised officers.

- Maintain and review integrity-related risk registers and control owners.
- Embed segregation of duties, approvals, delegations and documented procedures.
- Use audits, reconciliations, exception reporting and management review to test controls.
- Review incidents, complaints and breach data to identify patterns and root causes.
- Escalate significant integrity risks to the Chief Executive Officer and Audit Risk & Improvement Committee.

7. Integrity Controls

The Shire will maintain practical control mechanisms to minimise opportunities for fraud, corruption, misconduct and other integrity failures. Controls must be documented, assigned to responsible officers, periodically tested, and reported where weaknesses are identified. Control effectiveness should be considered through management review, risk reporting, internal and external audit, register checks, reconciliations, compliance testing and post-incident lessons learned.

Control area	Expected controls and assurance activities
Codes of conduct and standards	Maintain current codes of conduct for Council members, committee members, candidates and Team Members; include integrity obligations in induction and refresher training; ensure breaches are recorded, assessed and escalated through the appropriate pathway.
Policies, procedures and manuals	Maintain current policies, procedures and manuals for governance, finance, procurement, records, risk management, human resources, gifts, conflicts, complaints, delegations, public interest disclosures and workplace behaviour.
Public registers	Maintain, review and publish required registers, including gifts, complaints and conduct breaches, delegations and authorisations, primary and annual returns, Council training, and other registers required by legislation or Council policy.
Delegations and authorisations	Ensure delegations and authorisations are in writing, reviewed at least annually, exercised within approved limits, supported by appropriate records, and aligned with procurement, finance, compliance and decision-making requirements.
Financial management	Maintain segregation of duties, payment approvals, bank reconciliations, budget monitoring, credit-card controls, exception reporting, payroll checks, financial delegations, purchasing controls and audit review processes.
Procurement and contract management	Apply quotation and tender thresholds, purchase order controls, conflict declarations, supplier due diligence, segregation between requesting, approving and paying functions, probity requirements and regular compliance checks.

Information and records management	Protect records and information through approved recordkeeping systems, access controls, security classifications, lawful disclosure processes, privacy-aware handling, FOI procedures and retention requirements.
Public interest disclosures and complaints	Maintain clear public interest disclosure, complaint and grievance pathways; appoint and train responsible officers; protect confidentiality where practicable; support procedural fairness and protection from reprisal.
Human resources and supervision	Use employment screening, reference checks, induction, performance review, training, supervision and early intervention processes to reinforce integrity expectations and address emerging concerns.
Audit, compliance and governance review	Use the Compliance Audit Return, Regulation 17 review, financial management reviews, internal and external audit, management review and Audit Risk & Improvement Committee oversight to test whether controls are operating effectively.
Detection and data review	Review exception reports, reconciliations, credit-card use, payroll data, system access, procurement compliance, gifts and conflicts, complaint trends, register completeness, audit findings and other anomalies.

Where a control weakness is identified, the responsible officer must record the issue, assess the risk, assign a corrective action, nominate a due date, and escalate the matter where the weakness may affect statutory compliance, financial control, procurement integrity, public trust, safety, records security or confidence in decision-making.

Control mechanism	How it operates	Evidence / assurance
Preventive controls	Policies, delegations, authorisations, segregation of duties, induction, procurement thresholds, access controls, approval limits and conflict declarations reduce the opportunity for improper conduct before it occurs.	Approved policies, delegation instruments, training records, access reviews, approval records and declarations.
Detective controls	Reconciliations, exception reports, register checks, payroll reviews, credit-card reviews, procurement testing, complaints analysis and system access reviews identify anomalies or possible breaches.	Monthly reconciliations, exception reports, audit logs, complaints data, register reviews and variance reports.
Corrective controls	Investigation, disciplinary action, process correction, policy amendment, system changes, training refreshers and risk treatment actions address confirmed weaknesses or incidents.	Investigation records, action registers, updated procedures, training updates, audit closure evidence and management sign-off.
Assurance controls	Internal audit, external audit, Regulation 17 review, Compliance Audit Return, Audit Risk & Improvement Committee reporting and management review test whether controls are effective and current.	Audit reports, committee minutes, management responses, completed action plans and annual integrity reporting.

8. Values, Standards and Culture

The Shire's published core values provide the behavioural foundation for this Plan: **Integrity, Care and Respect for People, Responsible, and Open and Reliable**.

These values already state that the Shire will act in an honest, professional and accountable manner that maintains community trust, treat people with respect, act as custodian of community assets, seek value for money, and carry out business in a transparent and approachable way. The Delegation Register also aligns with Outcome 11.1 of the Council Plan to provide strategically focused, open and accountable governance, and this Plan supports that same outcome.

- Promote clear “tone from the top” messages from Council and the Chief Executive Officer.
- Include integrity expectations in induction, supervision, performance discussions and leadership development.
- Support respectful challenge, early issue escalation and constructive feedback.
- Communicate reporting options clearly to staff, contractors and community members.
- Use public-facing governance information, where appropriate, to strengthen transparency and trust.

9. Integrity Education and Capacity

The Shire will maintain a planned and practical approach to integrity education. Training should support good judgement as well as compliance and be tailored to role, responsibility and risk exposure. All new starters should receive induction on codes of conduct, conflicts of interest, gifts and benefits, reporting obligations, records management, information security and relevant workplace behaviour expectations. Refresher education should be delivered periodically and after major policy or legislative changes.

- Mandatory induction for Team Members and relevant orientation for Council members and committee members.
- Targeted training for procurement, finance, recruitment, governance and records roles.
- Manager capability development on handling concerns, supporting speak-up and responding proportionately.
- Recording participation and using feedback to improve training quality and relevance.
- Providing clear advice channels for staff seeking guidance on integrity matters.

10. Reporting, Detection and Response

The Shire will maintain clear pathways for reporting suspected wrongdoing, control weaknesses, conflicts, fraud, corruption, misconduct, maladministration or other integrity concerns. Related internal mechanisms include the Shire's complaints processes, *Policy 2.2.15 Grievances, Investigation & Resolution Policy*, the employee Code of Conduct, and the Public Interest Disclosure Procedure adopted by Council in August 2018.

Current internal guidance indicates that the Public Interest Disclosure Officer role is assigned to the officer fulfilling the Executive Assistant role, and that team members should refer disclosers of public interest information to that officer. The Chief Executive Officer, as Principal Officer, is required to notify the Public Sector Commission of reasonable suspicions of minor misconduct and the Corruption and Crime Commission of reasonable suspicions of serious misconduct.

Matters involving suspected criminal conduct should be referred to WA Police where appropriate. Council member, committee member and candidate conduct matters must also be assessed against the Local Government Act 1995, the applicable Code of Conduct and any requirement to notify or refer matters to

the Local Government Inspector. The Shire will support lawful reporting, protect confidentiality as far as practicable, and not tolerate victimisation or reprisal.

Matter	Primary reporting or notification pathway
Council member, committee member or candidate conduct matter	Assess under the Local Government Act 1995, the applicable Code of Conduct, the Shire's complaints process and any requirement to notify or refer matters to the Local Government Inspector.
Suspected minor misconduct by a public officer	The Chief Executive Officer, as Principal Officer, must notify the Public Sector Commission where there is a reasonable suspicion of minor misconduct.
Suspected serious misconduct by a public officer	The Chief Executive Officer, as Principal Officer, must notify the Corruption and Crime Commission where there is a reasonable suspicion of serious misconduct.
Suspected criminal conduct	Refer to WA Police where the matter may involve criminal conduct, while preserving records and avoiding actions that may compromise any investigation.
Public interest disclosure	Refer to the Public Interest Disclosure Officer and manage in accordance with the Public Interest Disclosure Act 2003 and the Shire's PID procedures.

Statutory reporting decisions must be made promptly and documented. The Shire should preserve relevant records, avoid actions that may compromise external assessment or investigation, and seek appropriate advice where the reporting pathway is unclear. Internal management of a matter does not replace any mandatory obligation to notify or refer the matter to an external integrity, oversight or law enforcement body.

- Detect issues through management review, audits, reconciliations, complaints, disclosures, register monitoring and analysis of irregularities.
- Assess reports promptly and determine whether they should be managed internally, investigated, or notified externally.
- Apply procedural fairness, confidentiality, proper recordkeeping and role separation in investigations.
- Meet mandatory notification requirements to external bodies for suspected serious or minor misconduct and criminal conduct where applicable.
- Use completed matters to identify lessons learned, strengthen controls and improve guidance.

11. Monitoring, Review and Oversight

The Chief Executive Officer is accountable for monitoring the effectiveness of this Plan, supported by the Senior Management Team, governance officers and the Audit Risk & Improvement Committee. Oversight should include risk reporting, audit outcomes, training completion, register compliance, complaint and disclosure trends, and the status of improvement actions. The Shire's annual report already describes the role of the Audit Risk & Improvement Committee in advising Council on governance threats and financial and management controls, and this Plan must be reviewed annually, and earlier if there are significant organisational, legislative, integrity, audit or risk changes.

- Use the Integrity Framework Maturity Self Assessment Tool periodically to identify priorities for improvement.

- Consider internal audit findings, external audit outcomes and recommendations from integrity agencies.
- Review the effectiveness of reporting pathways and confidence to speak up.
- Track completion of actions, policy reviews and any gaps in controls or compliance.
- Report key integrity indicators and significant issues through established governance channels.

12. 12-Month Integrity Action Plan

Priority action	Owner	Timeframe	Measure of success
Confirm all integrity-related policies, procedures, manuals and public registers are current and allocated to responsible officers, including the Gift Register, Delegation Register, Complaint Register, Primary and Annual Return Register and Council Training Register.	CEO / Manager Corporate Services / responsible governance officers	0–6 months	Documented integrity control map completed and review schedule adopted.
Review integrity risk exposures using the Shire's Risk Management Framework and update controls for procurement, finance, records, complaints, delegations, disclosure and statutory decision-making.	CEO / Senior Management Team / Manager Corporate Services	0–6 months	Updated risk treatments and ownership recorded and reported.
Review the Employee Manual, Elected Member Manual, codes of conduct and induction materials to ensure integrity expectations, reporting obligations and disclosure requirements are consistent and current.	CEO / Senior Management Team	0–6 months	Updated induction and refresher material issued and participation recorded.
Review and promote the Shire's public interest disclosure procedures and complaint pathways so that staff, contractors and community members understand how to raise concerns.	PID Officer / CEO / responsible officers	0–6 months	Current guidance published internally and externally and communicated to relevant parties.
Establish a routine integrity reporting dashboard to the Audit Risk & Improvement Committee covering audits, risks, registers, complaints, disclosures, training and improvement actions.	CEO / Manager Corporate Services	3–9 months	Regular integrity reporting embedded in committee oversight.
Complete a maturity self-assessment and prepare a forward integrity improvement program aligned with the Council Plan and annual reporting cycle.	CEO / Senior Management Team / Audit Risk & Improvement Committee	6–12 months	Self-assessment completed, priorities endorsed and progress reporting commenced.

13. Glossary

Term	Meaning
Integrity	Acting honestly, lawfully, fairly and in the public interest, including using powers and resources only for proper purposes.
Misconduct	Conduct by a public officer that may involve abuse of authority, dishonesty, lack of impartiality, misuse of information or other serious wrongdoing.
Corruption	Dishonest or improper conduct involving abuse of position or entrusted power for private benefit or other improper advantage.
Fraud	Dishonest activity causing actual or potential gain or loss through deception, false representation, omission or misuse of assets or information.
Conflict of interest	An actual, perceived or potential conflict between public duties and private interests that may affect, or appear to affect, impartial decision-making.
Accountability	Being answerable for decisions, actions and use of resources, and being prepared to explain and justify them.
Public interest disclosure	A disclosure made under the Public Interest Disclosure Act 2003 about specified categories of serious wrongdoing in a public authority.

Appendix A. Integrity Maturity Review Checklist

SHIRE OF KOJONUP - INTEGRITY MATURITY & PLAN DASHBOARD

Links the Integrity Framework Maturity Self-Assessment to the Integrity Plan 2025-2027. All maturity figures are formula-driven and auto-update from the Self-Assessment Tool.

OVERALL MATURITY SNAPSHOT

Average Current	Average Target	Total Gap	Elements Assessed	Current Total	% of Maximum	Highest Gap Area
2.31	3.46	15	13	30	57.7%	5. Internal Controls & Audit

MATURITY ELEMENTS MAPPED TO INTEGRITY PLAN SECTIONS

Element	Description	Integrity Plan Section	Current Level	Current Score	Target Level	Target Score	Gap
1. Clear Expectations	The authority head clearly describes and communicates their integrity expectations	1. Commitment to Integrity	Embedded	3	Excelling	4	1
2. Roles & Responsibilities	Roles and responsibilities are assigned to ensure a coordinated approach to managing integrity	5. Roles and Responsibilities	Developing	3	Embedded	3	0
3. Legislation & Regulations	Legislation, regulations and external policy obligations are identified and accounted for	4. Legislative and Governance Context	Developing	3	Embedded	3	0
4. Risk Analysis & Planning	Integrity risks are identified and analysed, and plans are made to manage them	6. Integrity Risk Management	Developing	2	Embedded	3	1
5. Internal Controls & Audit	Integrity risks are managed through sound internal controls; audit evaluates adequacy of controls	7. Integrity Controls	Developing	2	Excelling	4	2

6. Fraud & Corruption Detection	Systems and activities are in place to detect events different to standard, normal or expected	10. Reporting, Detection and Response	Developing	2	Excelling	4	2
7. Values & Standards	Values and standards (code of conduct) describe what acceptable workplace behaviour looks like	8. Values, Standards and Culture	Developing	2	Embedded	3	1
8. Leadership & Management	Leaders understand their role to model behaviours consistent with expectations, values and standards	8. Values, Standards and Culture	Developing	2	Embedded	3	1
9. Organisation Culture	Integrity is part of organisation culture and actively managed to ensure integrity is sustained	8. Values, Standards and Culture	Developing	2	Excelling	4	2
10. Integrity Education	Integrity education helps build staff capacity to act with integrity	9. Integrity Education and Capacity	Developing	3	Embedded	3	0
11. Response to Breaches	Integrity breaches are responded to in a timely and proportionate way to ensure integrity is sustained	10. Reporting, Detection and Response	Emerging	1	Embedded	3	2
12. Self Analysis & Review	Analysis and review activities of actions to support integrity are undertaken as continuous improvement	11. Monitoring, Review and Oversight	Developing	2	Excelling	4	2
13. Oversight	Oversight provides the authority head assurance that the approach to integrity is working as intended	11. Monitoring, Review and Oversight	Developing	3	Excelling	4	1
TOTAL / AVERAGE				30		45	15

CURRENT MATURITY LEVEL DISTRIBUTION		
Maturity Level	Elements at Level	% of 13
Emerging	1	7.7%
Developing	11	84.6%
Embedded	1	7.7%

TOP PRIORITY IMPROVEMENT AREAS (auto-ranked by Gap)		
Rank	Element	Gap
1	5. Internal Controls & Audit	2
2	6. Fraud & Corruption Detection	2
3	9. Organisation Culture	2

Excelling	0	0.0%
Total	13	100.0%

4	11. Response to Breaches	2
5	12. Self Analysis & Review	2

Appendix B. Reporting Pathways and Statutory Notification Guide

Issue type	First point of contact	Escalation / external pathway
General conduct concern or control weakness	Supervisor or manager	CEO or responsible manager; record in internal register if required
Employee grievance or workplace behaviour matter	Manager under Policy 2.2.15 Grievances, Investigation & Resolution Policy	CEO / designated investigator / external advice as needed
Public interest disclosure	Public Interest Disclosure Officer	Assess under PID Procedure; notify or refer as required under the Public Interest Disclosure Act 2003
Council member, committee member or candidate conduct matter	Complaints Officer / CEO as applicable	Assess under the Local Government Act 1995, the applicable Code of Conduct and any requirement to notify or refer to the Local Government Inspector
Suspected minor misconduct	CEO / relevant manager	Principal Officer must notify the Public Sector Commission where there is a reasonable suspicion of minor misconduct
Suspected serious misconduct	CEO immediately	Principal Officer must notify the Corruption and Crime Commission where there is a reasonable suspicion of serious misconduct
Suspected criminal conduct	CEO immediately / responsible manager	Refer to WA Police where the matter may involve criminal conduct, while preserving records and avoiding actions that may compromise an investigation
Community complaint about Shire services	Customer complaints process / responsible officer	CEO / Council if required / Ombudsman or FOI pathways where relevant

All suspected reportable matters should be assessed by reference to the relevant legislation, code, policy and available evidence. Where a matter may involve more than one pathway, the Shire should preserve records, manage immediate risk, and ensure the relevant statutory notification is made without delay.

Appendix C. Annual Integrity Reporting Template

This template should be completed annually to provide the Chief Executive Officer, Leadership Team, Audit Risk & Improvement Committee and Council with a practical summary of integrity performance, control effectiveness, reportable matters and improvement actions.

Reporting area	Annual summary / evidence	Status / action required
1. Integrity governance overview	Summarise key governance activities completed during the year, including policy reviews, register reviews, audit reporting, Council or committee briefings, and any changes to integrity-related responsibilities.	
2. Codes of conduct and standards	Report on code of conduct awareness, induction, refresher training, declarations, complaints or conduct matters, and any improvements made to guidance or procedures.	
3. Public registers	Confirm whether the Gift Register, Delegation Register, Complaint Register, Primary and Annual Return Register, Council Training Register and any other required registers were reviewed, updated and published as required.	
4. Conflicts, gifts and disclosures	Summarise trends in conflicts of interest, gifts, benefits, hospitality, related party disclosures, secondary employment or other integrity declarations.	
5. Fraud, corruption and misconduct reporting	Summarise the number and type of suspected fraud, corruption, misconduct or control weakness matters raised, noting whether matters were managed internally, referred externally or remain under review. Do not include confidential personal details.	
6. Statutory notifications and referrals	Record whether any matters required notification or referral to the Local Government Inspector, Public Sector Commission, Corruption and Crime Commission, WA Police, Ombudsman, Public Interest Disclosure pathway or another external body.	
7. Public interest disclosures and complaints	Summarise PID awareness activities, complaint trends, confidentiality or reprisal management issues, response timeliness and any improvements to reporting pathways.	
8. Control effectiveness	Summarise results of reconciliations, exception reporting, procurement checks, credit-card reviews, payroll checks, system access reviews, records checks, audit findings and other control testing.	
9. Training and capability	Report completion of integrity-related training for Council members, committee members, Team Members, contractors or volunteers, including induction and refresher activity.	
10. Maturity review and improvement actions	Summarise the annual maturity review results, priority improvement areas, completed actions, overdue actions, barriers and proposed actions for the next reporting period.	

The annual report should identify trends and improvement priorities without disclosing confidential, legally privileged or personal information. Significant issues should be escalated separately through the appropriate statutory, management or Council reporting pathway.

Appendix D. Examples of Fraudulent, Corrupt and Collusive Conduct

The following examples are provided for awareness, training and risk identification. They are not exhaustive. Any suspected conduct should be assessed against the relevant facts, legislation, codes, policies and reporting obligations.

Managers should use these examples in induction, refresher training, toolbox discussions, procurement briefings and risk reviews to help staff recognise warning signs and understand when to seek advice or report concerns.	External conduct	Collusive conduct
	Internal conduct	
Misuse of corporate credit cards, purchase cards, fuel cards, Shire vehicles, plant, equipment, stores or other public resources.	Suppliers submitting false invoices, inflated claims, duplicate claims or claims for goods or services not provided.	An employee and supplier agreeing to manipulate quotations, invoices, contract variations or delivery records.
Creating false records, altering timesheets, making false leave claims, claiming unworked hours or delaying termination actions for improper benefit.	External parties providing false or misleading information to obtain grants, approvals, permits, licences, concessions, payments or Shire services.	Sharing confidential procurement, tender, compliance or enforcement information to advantage a preferred person or business.
Failing to disclose or manage a conflict of interest in recruitment, procurement, grants, compliance, enforcement, planning or regulatory decisions.	Attempting to improperly influence Shire officers, Council members or committee members through gifts, benefits, hospitality, pressure or misleading information.	Coordinating with another person to conceal a conflict of interest, favour a supplier, avoid enforcement action or improperly influence a decision.
Misusing confidential information, records, private information, system access or official position for personal benefit or to benefit another person.	Cyber intrusion, phishing, ransomware, identity misuse or unauthorised access to Shire systems, records or information.	Using false documents, split purchases, sham quotations or coordinated bids to avoid thresholds, delegations, competition or probity requirements.
Theft or unauthorised use of public money, cash, inventory, property, records, data, stationery or other Shire assets.	Customers, contractors or community members dishonestly claiming eligibility, benefits, reimbursements or access to Shire resources.	An employee, contractor or external party agreeing to conceal fraud, falsify records, suppress complaints or provide misleading explanations during review or audit.

Warning sign	Possible integrity risk	Suggested response
Unusual urgency, pressure to bypass process, or requests to split purchases.	Procurement manipulation, delegation avoidance or favouritism.	Pause the process, confirm requirements, seek manager or governance advice, and document the concern.
Reluctance to provide records, repeated missing documentation or inconsistent explanations.	Concealment, false records, fraud or poor control compliance.	Secure available records, request evidence, escalate to the responsible manager and consider audit review.
Close personal relationship with a supplier, applicant or affected party that has not been declared.	Conflict of interest, bias, improper influence or reputational risk.	Require a declaration, assess participation in the decision, and apply a management plan or exclusion where needed.
Repeated exceptions in credit-card, payroll, timesheet, fuel, fleet or purchasing records.	Misuse of public resources, false claims or inadequate supervision.	Review source records, test transactions, document findings and escalate unresolved concerns.
Unauthorised access to confidential files, emails, records or systems.	Information misuse, privacy breach, misconduct or potential criminal conduct.	Restrict access if required, preserve logs, notify the responsible officer and assess reporting obligations.

Appendix E. Overview of Implementation Plan

This appendix provides a more detailed implementation schedule to support delivery of the Integrity Plan.

It is intended to guide the Chief Executive Officer, Leadership Team, Audit Risk & Improvement Committee, responsible officers and Council in sequencing key tasks, confirming accountabilities, tracking dependencies and monitoring progress.

Timeframes may be adjusted to align with the Shire's annual planning, budget and reporting cycles.

Phase	Task	Lead owner	Supporting roles	Dependencies	Target timeframe	Deliverable / evidence
Phase 1 – Establish foundations	Confirm document ownership, governance responsibilities, review cycle and reporting lines for the Integrity Plan.	CEO	Audit Risk & Improvement Committee, DCEO	Council endorsement of plan structure	Month 1	Document control finalised; governance roles confirmed in management records.
Phase 1 – Establish foundations	Complete a baseline mapping of all integrity-related policies, procedures,	CEO	Leadership Team Records and governance officers	Access to Policy Manual, Employee Manual, Elected Member	Months 1–2	Integrity controls map and ownership list completed.

	registers and responsible officers.			Manual and public registers		
Phase 1 – Establish foundations	Validate that public registers are current, accessible and assigned to ongoing custodians.	CE)	Governance Officer / designated officers	Baseline controls mapping	Months 1–3	Register status report for Gift Register, Delegation Register, Complaint Register, Primary and Annual Return Register and Council Training Register.
Phase 2 – Risk and controls	Undertake a focused integrity risk review using Policy 2.3.5 Risk Management and identify any gaps in current controls.	CEO	Leadership Team, risk owners, Governance Officer	Updated control map and current risk data	Months 2–4	Updated integrity risk treatments and assigned risk owners.
Phase 2 – Risk and controls	Review high-risk areas including procurement, payments, complaints, records, delegations, disclosures and statutory decisions.	CEO/Leadership Team	Leadership Team, Relevant Supervisors/Team Leaders	Risk review underway	Months 3–5	High-risk function review summary and recommended actions.
Phase 2 – Risk and controls	Align audit planning and management review activity to integrity risks and controls.	CEO / Audit Risk & Improvement Committee / Governance Officer	CEO, DCEO internal/external audit providers	Integrity risk review complete	Months 4–6	Audit program references integrity-related focus areas.
Phase 3 – Capability and culture	Review induction and refresher training content to ensure integrity expectations, reporting obligations and disclosure requirements are current.	CEO	Leadership Team, relevant managers	Policy and controls mapping complete	Months 4–6	Updated induction checklist and integrity training materials.
Phase 3 – Capability and culture	Provide targeted briefings for Council members, managers and staff on reporting pathways, conflicts,	CEO	Leadership Team, PID Officer,	Training material refreshed	Months 5–8	Attendance records and briefing materials retained.

	gifts, records and grievance processes.		Governance officers			
Phase 3 – Capability and culture	Promote the Shire’s values and integrity expectations through internal communications and management discussions.	CEO	Senior Management Team, supervisors	Updated training and communication materials	Months 5–12	Evidence of periodic communication and discussion in team forums.
Phase 4 – Reporting and response	Review and clarify all internal and external reporting pathways, including PID procedures and escalation requirements for minor and serious misconduct.	PID Officer / CEO	Leadership Team	Current guidance collected and reviewed	Months 6–8	Current pathway guidance approved and communicated.
Phase 4 – Reporting and response	Test the effectiveness of reporting arrangements and complaint recording practices.	CEO	PID Officer, responsible complaint officers/ Governance Officer	Reporting guidance updated	Months 8–10	Internal review findings and corrective actions documented.
Phase 4 – Reporting and response	Confirm investigation, recordkeeping and notification arrangements are consistent with policy and legislative obligations.	CEO	Records Officer, Governance Officer	Reporting pathway review complete	Months 8–10	Assurance note or internal review confirming compliance readiness.
Phase 5 – Oversight and continuous improvement	Establish a routine integrity dashboard and annual reporting process for the Audit Risk & Improvement Committee and Council as appropriate.	CEO	DCEO, Governance Officer	Register and risk data available	Months 9–12	Draft annual integrity report template in use and reporting schedule established.
Phase 5 – Oversight and continuous improvement	Complete a maturity self-assessment against the integrity framework and identify the next 12-	CEO	Audit Risk & Improvement Committee/ Governance	Evidence from previous phases collected	Month 12	Completed maturity review checklist and endorsed forward priorities.

	month improvement priorities.		Officer/Leadership Team			
Phase 5 – Oversight and continuous improvement	Review implementation progress and update the Integrity Plan, appendices and action tables as required.	CEO	Audit Risk & Improvement Committee / Council / Governance Officer	Annual reporting and maturity review completed	Month 12 and ongoing	Updated version of Integrity Plan and implementation plan issued.

Progress against this implementation plan should be reviewed quarterly by the Chief Executive Officer and Leadership Team, with summary reporting to the Audit Risk & Improvement Committee. Any significant changes to priorities, resourcing or sequencing should be documented and reflected in the annual integrity reporting template and future revisions of this appendix.



SHIRE OF KOJONUP

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Introduction

The purpose of this Risk Management Plan is to provide Councillors, the CEO, managers and Team Members with a practical framework for identifying, assessing, treating, monitoring and reporting risks across the Shire of Kojonup.

This plan provides information on how to identify, analyse, evaluate and treat risk.

This plan supports strategic, corporate, operational, compliance, work health and safety, asset, financial and project decision-making across the Shire of Kojonup. The risk management process in this plan aligns with AS ISO 31000 and is intended to be applied consistently across governance, service delivery, infrastructure, community activities and projects.

Risk is the effect of uncertainty on objectives.

It is important that the Shire manages risk in order that the negative impact upon achievement of our objectives is minimised through the implementation of critical controls and our ability to realise potential benefits is maximized (benefits realisation).

Key principles for the Shire of Kojonup are to:

- identify the Shire's critical strategic, operational and project risks;
- identify and maintain effective controls proportionate to the level of risk;
- assign accountable risk owners and time-bound treatment actions;
- integrate risk considerations into Council reports, management decisions, budgets, procurement and project planning;
- monitor, review and report on risk treatments and emerging issues; and
- review risk performance regularly to support continuous improvement and community confidence.

Application of critical controls and assurance

Assurance over key controls is achieved through supervisor review, management reporting, internal audit, Audit Risk and Improvement Committee (ARIC) oversight, incident investigation, compliance checks and periodic review of strategic and operational risk registers. The aim is to confirm that controls remain effective, responsibilities are clear, and corrective actions are implemented where control weaknesses or emerging risks are identified.

Within the Shire of Kojonup, assurance activities should be proportionate to the significance of the risk and may include review by the Management Team, Audit Risk and Improvement Committee, Council, external advisors and relevant regulators where

applicable.

Risk management at the Shire extends beyond assessment alone; it includes implementation of treatments and removal of hazards, verification of controls, escalation of significant matters and documented review of outcomes.

This approach supports informed decision-making, compliance obligations, service continuity and improved delivery of Council priorities and community outcomes.

Routine monitoring, reporting and review also help the Shire demonstrate sound governance and responsible stewardship of public resources.

Regular review of controls, incidents and risk information helps the Shire confirm whether risk settings remain appropriate and whether further treatment is required.

Roles and Responsibilities

Role	Responsibilities
Council	Council is responsible for setting the strategic direction of the Shire, overseeing risk at a governance level, and ensuring adequate resources, policy settings and oversight mechanisms are in place to support sound decision-making and compliance with the <i>Local Government Act 1995</i> .
CEO	The CEO is responsible for leadership of the Shire's risk management framework, ensuring significant risks are escalated and monitored appropriately, and confirming that actions arising from risk registers, audits, incidents and the Risk Management Action Plan are progressed and reviewed.
Leadership/Management	Management is responsible for embedding risk management into planning, budgeting, service delivery, projects and compliance activities, and for ensuring business areas identify, assess, treat and report risks relevant to their operations.
Management Review Committee (MRC)	The Management Review Committee reviews the Shire's structural and systemic risks, management, work health and safety and other business decisions on a regular basis. The MRC considers risks that cannot be closed out at the officer level, oversees the treatment, monitoring and escalation of significant matters, and supports consistent, accountable decision-making across the organisation.
Managers and Risk Owners	Managers and officers assigned as risk owners are responsible for maintaining current risk information, implementing agreed treatments, monitoring control effectiveness and escalating matters that cannot be resolved within their delegated authority. This includes identifying resource needs, recommending budget bids or project actions where required, and ensuring unresolved or escalating risks are referred to the appropriate Manager, the CEO, MRC, or Council as necessary.

Work Health and Safety Representatives	Work Health and Safety Representatives support consultation, hazard identification, incident reporting, review of WHS risks and communication between workers and management on safety matters, including to: • assist with identifying and recording hazards and WHS risks; • contribute to updating relevant WHS risk registers, actions and priorities; • support development and review of practical risk controls and safe systems of work; • raise WHS issues, trends and recommended actions through the appropriate reporting channels; and • promote worker participation and continuous improvement in WHS practices.
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Definitions

Term	Definition
Risk management	The coordinated activities used to direct and control the Shire with regard to risk.
Risk	The effect of uncertainty on objectives. Risk may create threats, opportunities or both.
Risk profile	The Shire's overall view of current risk exposure across major risk categories, including changes in risk level, control effectiveness, treatment progress and emerging issues.
Risk register	The formal record of identified risks, risk owners, causes, consequences, controls, control effectiveness ratings, treatment actions, due dates, status, review dates and reporting requirements.
Risk dashboard	A reporting tool that summarises risk status, trends, overdue actions, control effectiveness, treatment progress, escalation matters and key changes in the Shire's risk profile.
Hazard	The source of potential harm or loss.
Corporate risk	An enterprise-level risk that may affect multiple business areas, significant decisions, governance outcomes or the Shire as a whole.
Strategic risk	A risk that may affect the Shire's long-term direction, strategic priorities, major decisions, financial sustainability, reputation or ability to deliver community outcomes.
Operational risk	A risk arising from day-to-day service delivery, systems, people, assets, processes or compliance obligations that is managed through routine business operations.
WHS	Work Health & Safety.
WHS Representative	A worker representative elected or nominated in accordance with the Shire's WHS arrangements to facilitate consultation and communication on workplace health and safety matters.
Likelihood	The chance, probability and/or frequency of an event occurring.

Consequence	The outcome of an event expressed by qualitative and/or quantitative criteria.
Event	An incident or situation which occurs in a particular place at a particular time.
Risk analysis	A systematic assessment of available information to determine how often specified events may occur and the magnitude of their consequences.
Risk treatment	An action or strategy used to modify risk where existing controls are not sufficient, including avoiding, reducing, sharing, transferring, accepting or increasing risk where appropriate.
Control effectiveness rating	The assessment of whether current controls are Effective, Adequate, Inadequate or Not Rated.
Residual risk	The risk remaining after controls and treatment actions have been applied.
Critical control management (CCM)	A focused, evidence-based approach to managing the small number of controls that are essential to preventing or reducing the impact of a material unwanted event. CCM involves identifying the critical controls, specifying the performance required of each, assigning a named owner, and verifying through active monitoring and reporting that each control is working as intended in practice. Within the Shire of Kojonup, CCM is applied as a targeted layer of the broader risk management framework for risks where failure of a key control could result in serious safety, service delivery, compliance, financial or reputational consequences.
Material risk	A risk that requires formal monitoring, treatment, escalation or reporting because of its rating, control weakness, consequence, exposure, strategic importance or governance implications.
Management Review Committee (MRC)	An internal committee that reviews the Shire's structural and systemic risks, management, work health and safety and other business decisions on a regular basis. The MRC considers risks that cannot be closed out at the officer level, oversees treatment and escalation of significant matters, and supports consistent, accountable decision-making across the organisation.

Risk Management Strategy

Purpose

To embed a consistent, risk-based approach at the Shire of Kojonup that supports informed decision-making, statutory compliance and delivery of community outcomes, while fostering a strong safety culture in which people, services, finances and reputation are protected.

Organisational Objectives

Through this Plan, the Shire aims to:

1. Identify strategic, operational, project and WHS risks early and consistently;
2. Assess risks across the organization using a common likelihood, consequence and control-effectiveness framework;
3. Treat risks with proportionate, cost-effective controls and accountability;
4. Monitor and report on risk and control performance through clear lines of reporting and responsibility; and
5. Maintain the Shire's overall risk exposure within Council's approved risk appetite and tolerance.

Planned Outcomes

1. A Shire Policy – implemented and communicated to all Team Members and stakeholders.
2. A Risk Management Plan outlining the systems approach, cultural and regular reporting requirements of the organization.
3. An organisational risk management framework that is embedded in the organisation business units for monitoring and regular reporting of all risks, critical controls and actions.
4. A risk-based approach to project management with a specific project management risk framework.
5. Establishment of current risks updated and reviewed by the Audit Risk and Improvement Committee, Councillors and Management Team.
6. An induction program for new Team Members to ensure an ongoing and proactive hazard and risk management culture to ensure everyone goes home safe everyday.
7. Meet compliance and governance requirements.

8. Development of an evaluation process linked to the planning cycle of the Organisation.

Shire Risk Management Policy

The Shire's Risk Management Policy sets the governance expectations for risk management across Council, administration, service delivery and projects. This Risk Management Plan should be read in conjunction with the Policy and any related governance, compliance, work health and safety, emergency management and project management documents adopted by the Shire.

A copy of the revised and recommended Policy is included in Appendix One (1.0) of this Risk Management Plan.

Developing a Strategic Risk & Safety Management Culture

To understand strategic risk, Council and the Management Team need to distinguish between decisions that shape the Shire's long-term direction and those that relate to day-to-day operations.

Strategic decisions influence future priorities, resources, service models, partnerships and community outcomes, and therefore require deliberate consideration of uncertainty, opportunity and consequence.

Operational decisions, by contrast, focus on implementing approved plans, maintaining services, managing assets and meeting compliance obligations efficiently and effectively. Risk management should therefore be applied differently depending on whether the matter concerns strategy setting, implementation, or ongoing operations.

When considering a risk, the Shire should determine whether the issue relates to strategic planning, project delivery, operational performance or compliance.

This helps identify the appropriate owner, escalation pathway and treatment response.

For major initiatives, strategic risk management continues after a decision is made through implementation monitoring, milestone reporting, variation control, and post-implementation review.

Context:

Strategic risk examples include risks associated with the Shire's long-term priorities, day-to-day operations, major investments, service direction, governance obligations and external environment.

These examples should be considered alongside the Shire's strategic planning, budgeting, governance, project and reporting processes so that risk is addressed before major decisions are finalised.

Typical strategic risk areas for the Shire include:

- delivery of community services, facilities and infrastructure;
- legislative, regulatory and governance compliance;
- financial sustainability, revenue capacity and fraud prevention;
- asset renewal, growth, resilience and long-term maintenance obligations;
- Council capability, leadership, culture and decision-making;
- strategic planning, project delivery and change implementation;
- business continuity, emergency management and environmental sustainability.
- workforce capability, succession, safety and organisational capacity; and
- community trust, reputation, stakeholder relationships and partnerships;

Areas of risk exposure in an organisation.

Outlined below are four distinct areas of risk, with the strategic and financial mainly being the realm of the strategic risk deliberations. The operational and hazard based risks are predominantly managed by Team Members with delegated authority or as part of Officer's duty statements or job descriptions.

Applying strategic risk management requires the Shire to consider where risk should inform decisions, how strategic matters should be recorded and escalated, and how implementation should be monitored once decisions are made.

Where to apply risk management in "Strategy"

- setting or reviewing the Shire's strategic priorities, service direction and major initiatives;
- approving major capital works, asset renewal programs, land or facility decisions;
- considering annual budgets, long term financial planning, borrowing, reserves and major funding commitments;
- evaluating significant compliance, legal, governance or reputational issues that may affect Council decisions;
- assessing workforce capability, succession, organisational capacity and critical leadership dependencies;
- reviewing partnerships, shared services, contracts and other arrangements that create strategic dependencies or obligations;

- considering business continuity, emergency management, cyber risk and resilience of critical services;
- assessing the affordability, deliverability and whole-of-life implications of strategies, projects and assets;
- reviewing external trends, community expectations, climate and environmental factors that may change the Shire's risk profile; and
- Specifically agenda items for Ordinary Council meetings.

The Strategic Risk Register

The Strategic Risk Register should capture risks and strategic matters such as:

- material strategic risks that may affect Council priorities, long-term sustainability, governance, reputation or service outcomes;
- emerging issues or external changes that require monitoring, escalation or a Formal decision by management or Council;
- risks that require future budget bids, resource allocation, external funding or staged treatments to reduce exposure;
- strategic dependencies, obligations or constraints linked to partnerships, contracts, assets, workforce capability, compliance or external stakeholders;
- major initiatives, projects or change programs that require milestone reporting, variation control, staged implementation or ongoing governance oversight; and
- risks requiring formal review of control effectiveness, assurance activity, post-implementation evaluation or reassessment of residual risk.

Financial planning indicators can be noted in the register where further funding, asset renewal, additional Team Members ing or future budget provision may be required to reduce risk to an acceptable level. This supports informed prioritisation and allows treatments to be staged where immediate funding is not available, provided the residual risk remains understood, monitored and accepted at the appropriate level.

Critical Control Management (CCM) flagged risks

A subset of strategic risks is flagged in the register for Critical Control Management (CCM) treatment. CCM is applied where the failure of a single key control could result in a material unwanted event with serious safety, service delivery, compliance, financial or reputational consequences. For each CCM-flagged risk, the register identifies the critical control(s), the performance required of each, the named control owner and the verification activity that confirms the control is working as intended. CCM-flagged risks are reported on by exception and reviewed at a higher frequency than other strategic risks.

Strategic risk	CCM rationale (material unwanted event)	Example critical control(s)	Control owner		Verification & reporting
WHS – fatality or serious injury		Failure of a key safety control during high-risk works (e.g. plant/traffic interaction, working at heights, confined space, roadside operations) causing a fatality or permanent disability.	Safe Work Method Statements applied for high-risk works; plant pre-start and isolation procedures; traffic management plans for road works.	Manager Works & Services / WHS Coordinator	Supervisor pre-start checks; monthly WHS Committee review; quarterly report to MRC and ARIC.
Cyber security incident / data breach		Successful cyber attack, ransomware or unauthorised access causing prolonged loss of core systems, financial loss or breach of personal information.	Multi-factor authentication on all administrative and remote access; tested offline backups; patching of supported systems; Team Members phishing awareness.	Manager Corporate Services / IT service provider	Monthly control checks; quarterly backup restore test; annual penetration / security review reported to ARIC.
Emergency management / business continuity		Bushfire, severe weather or major outage where failure of a key control prevents the Shire from supporting the community or restoring essential services.	Current Local Emergency Management Arrangements; tested Business Continuity Plan; functioning evacuation centre arrangements; trained Incident Controller / Recovery Coordinator.	CEO / Chief Bushfire Control Officer / Recovery Coordinator	Annual exercise / desktop test; LEMC reporting; post-incident debrief to MRC and Council.
Critical asset failure		Failure of a critical asset (e.g. bridge, key road, aerodrome, sewerage, public building) causing serious injury, prolonged service loss or major unbudgeted expenditure.	Current asset condition inspections against the Asset Management Plan; funded renewal program; load and safety restrictions where required.	Manager Works & Services / Asset Manager	Inspection schedule reviewed quarterly; annual report on asset condition and renewal gap to MRC and Council.
Project / change management		Failure of project governance on a major capital, grant-funded or transformation	Approved Project Management Framework applied to Category A/B/C projects; current Risk	Project Sponsor / CEO	Monthly Project Status Reports; exception reporting to MRC; quarterly

	project causing significant cost overrun, non-delivery, grant clawback or reputational damage.	& Issues Register; Project Sponsor / Project Board oversight; variation control.		summary to Council.
Financial sustainability & fraud	Failure of a key financial control causing material misstatement, fraud, qualified audit, breach of statutory ratios or inability to meet leave / debt obligations.	Segregation of duties for payments and payroll; dual authorisation for EFTs; monthly bank and rates reconciliations; credit-card and purchasing limits; Long Term Financial Plan and reserve management.	Manager Corporate Services / CEO	Monthly Statement of Financial Activity to Council; annual audit; ARIC review of control effectiveness.
Statutory & regulatory compliance	Failure to meet a key obligation under the <i>Local Government Act 1995</i> , WHS, environmental, building, planning or records legislation resulting in penalties, SAT action or loss of authority.	Current compliance calendar; delegations register; record-keeping plan; statutory reporting timetable; CEO performance review and policy review cycle.	CEO / Governance Officer	Annual Compliance Audit Return; ARIC review; reporting of non-compliance by exception.

CCM-flagged risks are tagged in the Strategic Risk Register with a “CCM” indicator in the control column. They need to be reviewed at each ARIC meeting and at least quarterly by the Management Team. Any change to the rating, control effectiveness or owner of a CCM-flagged risk—or any verified failure of a critical control—must be reported promptly to the CEO and, where required by the risk appetite settings, escalated to Council.

Note: All issues that are put on a register need a risk owner, a treatment plan, performance measures and a timeline for close-out.

Monitoring the implementation of the Strategic Community Plan

Once strategic priorities, projects or major initiatives are approved, implementation should be monitored through milestone reporting, budget review, risk updates and post-implementation evaluation. This helps the Shire identify emerging delivery issues, adjust treatments where required and confirm whether intended outcomes are being achieved.

Relationship with Other Processes

Risk management is not a stand-alone process. In order to maximize risk management

benefits and opportunities, it needs to be integrated with existing business processes.

Some of the key business processes with which risk alignment is necessary are:

1. **Internal Audit** – Internal Audit reviews the effectiveness of controls. Alignment between the Internal Audit function and that of the controls within the Risk Management process is critical, and the role of the SMT will seek to align these core processes.
2. **Integrated Planning (including budget)** – Identifying risk during the integrated planning process allows us to set realistic delivery timelines for strategies / activities or to choose to remove a strategy / activity if the associated risks are too high or unmanageable. The impact of changing risk levels over the year can then be mapped to the relevant objective, enabling us to conduct more timely expectation management with key stakeholders.
3. **Performance Management** – All risk responsibilities, whether a general responsibility to use the risk management processes or specific responsibilities such as risk ownership or implementation of risk treatments should be included within the relevant individuals' performance plans.

Strategic Risk Management Checklist

Areas that have not been addressed can result in the Organisation having exposure to risks.

Item to be assessed	N/A	Yes	No
1. Does the initiative / service / facility / strategy link to a key results area of the strategic plan?			
2. Have you determined the goals and objectives?			
3. Have key stakeholders been identified?			
4. Do you have the appropriate resources available over the life of the initiative / service / facility / strategy?			
a. Financial			
b. Physical assets			
c. Human - skills / knowledge			
d. Time			
e. Maintenance			
f. Replacement costs			
5. Are there any political issues?			
6. Are there any supply chain issues?			
7. Do you have a management plan for the life of the initiative / service / facility / strategy?			
8. Does the initiative / service / facility / strategy have an 'owner'?			
9. Is there potential for changes that may impact on the initiative / service / facility			

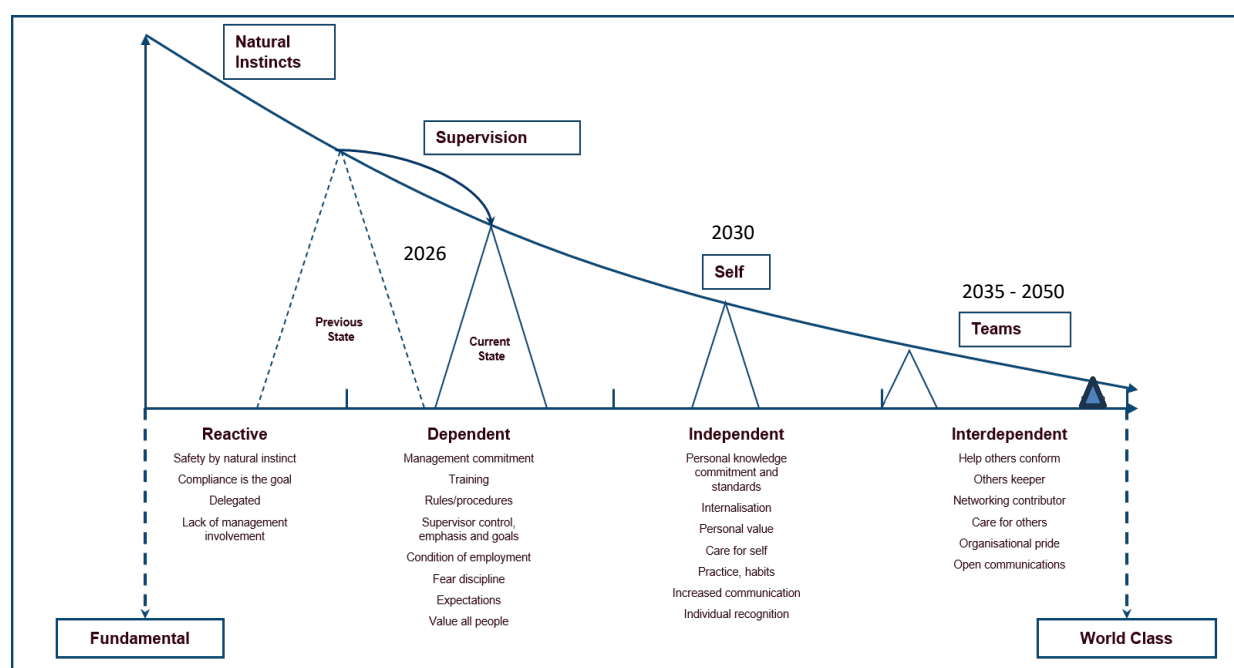
10. Do you have an approval / development and / or implementation			
11. Have you identified any operational risks that will require further assessment or treatments?			
12. Have you planned for monitoring progress?			
13. Have you determined review requirements once established?			
14. Have you a contingency plan for cost / time over runs?			
15. Are there other options you can consider?			
16. Are there any other concerns			
17. Have risks that cannot be closed out at the officer level been referred to, or reviewed by, the Management Review Committee (MRC)?			

Diagram 1.0 below illustrates the Shire's cultural journey from a reactive approach to safety and risk management, where issues are addressed after events occur, toward a mature and proactive culture in which risks are anticipated, controls are embedded and Team Members take shared ownership for safe and informed decision-making.

The stages show that improvement is progressive: moving from dependence on rules, supervision and management intervention, through increasing awareness and accountability, to an interdependent culture where leaders, managers and Team Members actively identify hazards, report risks, verify controls and support continuous improvement.

This journey reinforces that effective risk management is not only a system or register, but a way of working that strengthens culture, governance, service delivery, compliance and the expectation that everyone goes home safe every day.

Diagram 1.0: Safety and Risk Management Culture



Risk Appetite and Tolerance of the Shire

Consequences

LEVEL	FINANCIAL	HEALTH / SAFETY	SERVICE INTERRUPTION	COMPLIANCE	REPUTATION	PROPERTY / ASSETS	ENVIRONMENT / PROJECT
Insignificant (1)	Less than \$10,000	minor first aid injury	No material service interruption	No noticeable regulatory or statutory impact	Low profile issue, minimal concern	Inconsequential damage	Contained, reversible impact or less than 10% project variation
Minor (2)	\$10,001 to \$100,000	Medical treatment injury	Short-term interruption, backlog cleared within 1 day	Temporary non-compliance requiring correction	Low impact, localised adverse attention	Localised damage rectified internally	Contained impact or approximately 15% project variation
Moderate (3)	\$100,001 to \$500,000	Lost time injury of less than 30 days	Temporary interruption with backlog cleared within 1 week	Short-term non-compliance with significant regulator requirements	Public embarrassment with moderate community or media attention	Damage requiring external resources to rectify	Contained external response or approximately 25% project variation
Major (4)	\$500,001 to \$1,000,000	Lost time injury greater than 30 days	Prolonged interruption affecting performance for less than 1 month	Non-compliance resulting in penalties, imposed action or service restrictions	High impact, high news profile, major stakeholder concern	Significant damage requiring internal and external resources	Uncontained but reversible impact or approximately 35% project variation
Catastrophic (5)	More than \$1,000,000	Near miss or Fatality or permanent disability	Indeterminate prolonged interruption or non-performance for more than 1 month	Litigation, criminal charges, major penalties or loss of authority	Widespread, prolonged and severe reputational damage	Extensive damage requiring prolonged restitution	Uncontained, irreversible impact or approximately 45% or greater project variation

Likelihood

LEVEL	DESCRIPTION	GUIDANCE	INDICATIVE FREQUENCY
A	Almost Certain	Expected to occur in most circumstances	Multiple times per year
B	Likely	Will probably occur in many circumstances	At least annually
C	Possible	Might occur at some time	At least once in 1 to 3 years
D	Unlikely	Could occur, but not expected	At least once in 3 to 10 years
E	Rare	May occur only in exceptional circumstances	Less than once in 10 years

Defining the Level of Risk

The following matrix is used to determine the level of risk, using the 'consequence' and 'likelihood' definitions from the previous page:

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

Risk Level	Management Response
Extreme	Requires immediate escalation and active management by the highest appropriate level of authority, CEO/Council. Treatment options are to be explored urgently and the risk should not be accepted without clear oversight and continuing monitoring. Immediate action to implement controls and regular reporting to Council on actions
High	Requires urgent CEO/Management/Council attention, active treatment planning and regular review by the Leadership Team. The risk may only be tolerated where strong controls are in place and progress is being monitored closely. Monthly reporting to Council.
Moderate	Requires defined monitoring and management action. CEO/Leadership team focus and regular reporting. Quarterly reporting to Council and quarterly reporting to ARIC.
Low	Leadership Team focus. Generally managed through routine procedures and periodic review and reporting where existing controls are adequate and the risk remains within tolerance.

Risk Acceptance Criteria

Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Supervisor / Team Leader
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Service Manager

HIGH	Urgent Attention Required	Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Executive Leadership Team
EXTREME	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

Existing Controls Ratings

Rating	Foreseeable	Description
Effective	There is little scope for improvement.	Processes (Controls) operating as intended and / or aligned to Policies & Procedures; are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested. The Team leads themselves. Relies on a culture of independence within the Team, to do the right thing when no one is watching.
Adequate	There is some scope for improvement.	Whilst some inadequacies have been identified; Processes (Controls) are in place, are being addressed / complied with and are subject to periodic review and testing. Culture relies on dependencies and advice from Team Leaders, Managers and Executive Managers.
Inadequate	A need for corrective and / or improvement actions exist.	Processes (Controls) not operating as intended, do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time. Culture is still immature and Reactive, relies on intervention and risk management by objectives by management.

Risk Management Activities

Risk Identification

The techniques used to identify risks associated with the development, transition and operation of the Shire include:

Activity	Detail / timeframe	Participants
Strategic risk assessment as part of the decision making process	In planning processes and phased implementation timelines	Council, CEO; Leadership Team where invited; key stakeholders where invited
Corporate risk analysis	In annual planning cycle and at key review points	Council, CEO; MRC; Leadership Team; key stakeholders

Operational risk analysis	Agenda Item on all regular Council, project, committee and Team Members team meetings	MRC; Leadership team; Shire Officers
Internal and external emergency management	As required	MRC; LEMC; BFAC;
Business Continuity	Ongoing with regular review	MRC; Council; Leadership Team
Review of current risk treatments and assessment of future organisational and project plans in relation to risk	Annually and as relevant	MRC; Council; CEO; Leadership Team;
Incident / Issue reporting, investigation and review	When reported and monthly	CEO; MRC; Leadership team; All Team Members and relevant stakeholders
Feedback processes	Ongoing	CEO; MRC; Leadership Team; Shire Officers and stakeholders
Major Project Management	Specific Large Projects Approved by Council	CEO; Project Managers; Executive Leadership; MRC; Council.

Project Risk Management

Project risks are to be managed as a defined subset of the Shire's overall risk management system and in accordance with the Shire of Kojonup Project Management Framework. Project risk management considers both the risk associated with implementing change and the risk to Shire operations, assets, services, finances, compliance obligations and community outcomes once the change is operational.

The Shire's current risk profile identifies Project/Change Management as a material organisational exposure and therefore project risks must be visible in project documentation, risk registers, status reports, dashboard reporting and, where required, ARIC, MRC and Council reporting.

Application

- All one-off activities intended to change, improve or add to Shire operations with a total value above the project threshold in the PMF are to be managed as projects.
- An initial risk assessment is to be included in the project proposal, outline or business case, and then refined through project planning and delivery.

- For Category A, B and C projects, maintenance of a Risk and Issues Register is mandatory. For smaller projects, a proportionate record of risks and issues should still be maintained.

Minimum requirements across the project life cycle

Project life cycle phase	Minimum risk requirements
Definition and Preliminary Planning	Identify major project, delivery, financial, stakeholder, procurement, compliance and operational risks and consider them in approval decisions.
Detailed Planning	Establish the project governance structure, risk and issue registers, treatment actions, escalation triggers and reporting arrangements.
Execution	Monitor risks, implement treatments, review assumptions, update status reports and escalate matters that exceed approved tolerances for scope, budget, schedule or benefits.
Close-out and Operation	Document residual risks, transfer ongoing treatment actions to the relevant operational owner, and review whether project risks were effectively managed and benefits can be sustained.

Governance and reporting

Project Sponsors, Project Owners and Project Managers are responsible for ensuring project risks are current, visible and actively managed. Significant project risks are to be reported through project status reporting and, where required by category or tolerance, escalated to the Project Board (Council or MRC depending on the size of the project), Management Team or Council for decision. Approved project variations affecting scope, budget, schedule or benefits must trigger review of associated risks and controls.

Project reporting is to draw from the Shire's approved reporting tools, including the Risk and Issues Register, Project Status Report, project dashboard, action register and risk profile reporting.

For each material project risk, reporting should identify the risk owner, control effectiveness rating, treatment action, due date, funding status, priority, percentage completion and escalation pathway. This ensures that project risks are monitored consistently with the Shire's broader risk profile and that overdue, unfunded or inadequate-control actions remain visible until resolved or formally accepted.

Risk Analysis, Prioritisation and Treatment Management Processes

- The Shire's Risk Management Co-ordinator (RMC) and/or the person responsible for WHS, in conjunction with approval from the CEO will assign each significant risk to a Team Members who will ascertain the probability, likelihood and consequence utilising the Shire's incident and hazard reporting forms.
- All risks unable to be closed out by the Officer will be forwarded to the Management Review Committee (MRC).

- WHS reporting forms are to be administered by the WHS Committee and must be approved by the MRC.
- All other risks will be recorded in the risk register and reported through the line management escalation process as appropriate to their level of risk.

Risk Control Monitoring and Prioritisation

Risk control monitoring and prioritisation help the Shire determine whether existing controls remain effective, which actions require urgent attention, and where escalation or further resourcing is needed. This should be applied across strategic, operational, project and compliance risks using the Shire's risk registers, dashboards and action reports.

- Controls should be rated as Effective, Adequate, Inadequate or Not Rated so the Shire can determine whether current arrangements are proportionate to the level of risk.
- Where a High or Extreme risk has controls rated Inadequate or Not Rated, the matter should be prioritised for treatment, management review and, where necessary, escalation to MRC, ARIC or Council.
- Priority should be informed by the overall risk rating, due date, action status, funding availability, control effectiveness rating and the potential impact of delay on service delivery, compliance, safety or reputation.
- Action items should be tracked by status such as Completed, In Process, Not Started, On Hold and Ongoing, with percentage completion and variance commentary recorded where relevant.
- Monitoring should confirm whether treatments are reducing the risk, whether the control environment is improving over time, and whether the residual risk remains within the Shire's approved appetite and tolerance.
- Where treatment actions are unfunded, delayed or dependent on future decisions, the risk should remain visible in reporting so that interim controls, escalation points and acceptance decisions are clearly documented.

Risk Recording and Reporting

- The Risk Management Co-ordinator is responsible for ensuring that operational, organisational and project risks classified as High, Extreme or otherwise requiring formal oversight are recorded in the relevant register and included in the Shire's treatment and reporting processes. Treatments must be approved and monitored by the appropriate Manager, Project Sponsor, MRC or Council commensurate to the level of risk and the resources required to address it.
- WHS risks, incidents and corrective actions should be recorded through the relevant safety reporting processes and escalated in line with their severity, control effectiveness and statutory requirements.

Where additional controls or actions are required, these should be assigned, tracked and reviewed until the residual WHS risk is reduced to an acceptable level or escalated for further decision.

Risk Resolution

The responsible officer assigned the risk is responsible for implementing the risk treatment plan and its associated activities, and for ensuring the activities continue until the risk is closed out and recorded in the risk register.

Closing Out Risks

A risk action item can be considered closed when it meets the following criteria:

It no longer exists as a risk, hazard or issue; or

- The risk rating is determined to be Low or Moderate and has the appropriate controls in place that are regularly reviewed for effectiveness.
- The risk rating is determined to be low to medium and has appropriate controls in place that are regularly reviewed for effectiveness.
- The risk is accepted and formal monitoring and assessment is in place as part of the MRC or Council Meeting, as appropriate.

Risk Monitoring

Risk monitoring is undertaken through the Shire's registers, dashboards, action reports, management review and assurance processes. Risks should remain visible until controls are adequate, treatment actions are completed or the residual risk is formally accepted and monitored at the appropriate level.

Risk Documentation

Risk register

The Shire's risk registers are the primary record of strategic, operational, project, compliance and WHS risks requiring formal monitoring. Registers should be maintained in a current state, reviewed regularly by the responsible officer and Risk Management Co-ordinator, and used to support dashboard, ARIC, MRC and Council reporting where appropriate. Review frequency should reflect the level of risk, action due dates, control effectiveness and any change in the risk profile.

Risk items

Each register entry should contain enough information to identify the risk clearly, assign accountability, support monitoring, and show whether treatment and control arrangements are adequate. As a minimum, risk register items should include:

- risk title, description and relevant category;

- risk owner, responsible officer and business area or project owner;
- inherent likelihood, consequence and overall risk rating;
- current controls and a control effectiveness rating such as Effective, Adequate, Inadequate or Not Rated;
- treatment actions, due dates, funding status and action priority or urgency;
- action status, percentage complete, variance commentary and next review date; and
- reporting pathway, escalation level and any linked dashboard, audit, ARIC or Council reporting requirement.

Implementation Milestones

Key process management issues are to be identified and addressed in a timely fashion during the implementation process:

Shire of Kojonup — Risk Management Implementation Plan

Live tracker of implementation milestones. Update the Status and % Complete columns; the summary and progress bar update automatically.

Implementation Task	Timeline	Owner	Status	% Complete	Notes
Manager appointed to lead risk management process	Completed	CEO	Completed	100%	Risk Management lead confirmed.
Risk Management Co-ordinator role confirmed and responsibilities assigned	Completed	CEO	Completed	100%	Co-ordinator role and responsibilities assigned.
Risk Management Plan and supporting policy reviewed and adopted	Q2 2026	Council / CEO	In Process	60%	Plan drafted; adoption by Council scheduled.
Risk appetite, tolerance and reporting thresholds reviewed and endorsed	Q2 2026	MRC / Audit Risk and Improvement Committee	In Process	40%	Draft thresholds prepared for ARIC endorsement.
MRC briefing and implementation workshop completed	Q3 2026	CEO / MRC	Not Started	0%	Workshop to be scheduled.
Management Risk Committee (MRC) governance and meeting cycle established	Q3 2026	CEO / MRC	Not Started	0%	Terms of reference and cadence to be confirmed.
Implementation roadmap, communications plan and training schedule approved	Q3 2026	RMC / CEO	Not Started	0%	Roadmap and comms plan in development.

Strategic risk register reviewed, endorsed and integrated with Council and MRC reporting	Q4 2026	RMC / MRC	Not Started	0%	Register consolidated in Reporting Tool; integration pending.
Risk policy, framework and reporting expectations communicated to all Team Members	Q4 2026	RMC / Managers	Not Started	0%	Communications pack to be issued.
Targeted risk audits and control assurance reviews commenced for priority risk areas	Q1 2027	CEO / Audit Risk and Improvement Committee	Not Started	0%	Priority areas identified from Dashboard.
Operational risk workshops completed across business areas and registers updated	Q1 2027	RMC / Managers	Not Started	0%	Workshop schedule to be set.
Business area risk treatment plans finalised and incorporated into operational planning	Q1 2027	RMC / Managers	Not Started	0%	Treatment plans to be drafted with owners.
Targeted training delivered for managers, supervisors and Team Members with role-specific guidance	Q2 2027	RMC / Managers	Not Started	0%	Training content to be developed.
Frontline teams trained in hazard, incident and risk reporting and treatment processes	Q2 2027	RMC / Supervisors	Not Started	0%	WHS-aligned training to be rolled out.
Risk champions network established to support continuous improvement and reporting	Q3 2027	MRC / RMC	Not Started	0%	Champions to be nominated per business area.

Implementation Plan

Integrating and Communicating Risk Management

Risk Management Implementation Plan

Shire of Kojonup • Integrating and Communicating Risk Management

Objectives

1. Embed risk management into Council reporting, planning, budgeting, procurement and project governance.
2. Maintain a practical risk framework, consistent registers and defined accountabilities across the organisation.
3. Strengthen risk awareness through communication, induction, refresher training and leadership visibility.
4. Support timely escalation, treatment and review of material risks.
5. Align implementation with approved risk profiles, action registers, due dates, priorities and funded treatment actions.

Scope

1. Across all aspects of governance and compliance.
2. Across all aspects of integrated planning:
 - Strategic Direction and Strategic Plan.
 - Financial Plans — short, medium and long term.
 - Asset and resource management.
 - Workforce Planning.
3. Across all aspects of operations, services, functions, products, roles and responsibilities.
4. As part of all acquisitions, projects, tenders, resource sharing and sub-contracting.

Implementation Milestones

Key process management issues are to be identified and addressed in a timely fashion during implementation. The detailed milestones, owners, timelines and live status are maintained in the 'Implementation Tracker' worksheet.

MONITOR AND REVIEW

The Organisation will develop and implement a robust reporting and recording system that will be regularly monitored to ensure closeout of risks and identification of ongoing issues and trends. Risk management key performance indicators, relating to both organisational and personal performance will be developed, implemented and monitored, by the Shire's Management Team (MRC) and Council as appropriate. High, Extreme or otherwise material risks will be reported to the Audit Risk and Improvement Committee and reviewed to determine appropriate treatments or whether to continue with the activity or service from which the risk arises.

Monitoring and Review

1. Review the effectiveness of the risk framework, registers and treatment actions against approved objectives and priorities.
2. Assess the quality and timeliness of risk reporting to Managers, MRC, Council and committees (ARIC).
3. Review risk culture, role clarity and participation through consultation, audit findings, incidents and management feedback.
4. Update strategic, operational and project risk registers through planning, budgeting, project review and incident management cycles.
5. Track overdue and upcoming risk actions by due date, status, owner, priority and funding position using the Shire's action reporting tools.
6. Monitor control effectiveness using ratings of Effective, Adequate, Inadequate and Not Rated, and escalate where control maturity is insufficient for the level of risk.
7. Use dashboard, ARIC and management reporting to review progress against current actions, completion percentages, variances and emerging issues.
8. Undertake periodic internal audit or assurance review of high-priority risk areas and implement improvement actions.
9. Review whether High and Extreme risks remain within approved tolerance and whether additional treatment, funding or escalation is required.
10. Confirm review cycles are appropriate to the risk rating, with more frequent monitoring for Extreme and High risks and periodic review for Moderate and Low risks.
11. Review whether hazard management processes are aligned for both WHS and all organisational risks.

Related Worksheets

1. Implementation Tracker — live milestone tracking with status and % complete.

2. Risk Register — the 16 risk categories with ratings, controls and treatment actions.
3. Dashboard — portfolio snapshot, risk profile, control effectiveness and priority risks.
4. KPI Scorecard — measurable KPIs aligned to this plan.

Key Performance Indicators (KPIs) and Performance Measures

Risk Management KPI Scorecard

KPIs and performance measures should demonstrate whether risk management is embedded, whether key controls are functioning, and whether priority risks are being treated and reported effectively.

Shire of Kojonup • Measurable KPIs aligned to the Risk Management Implementation Plan. 'Actual' values link live to the Dashboard / Risk Register where data exists; remaining KPIs are ready to be populated from the Reporting Tool.

#	KPI / Performance Measure	Target	Actual	Status	Source / Notes
1	% of strategic and operational risks reviewed within required timeframe	≥ 90%		Pending	Manual — Reporting Tool review log
2	% of treatment actions completed (Completed + Ongoing) of all actions	≥ 75%	34%	Off Track	Dashboard action status
3	Completion rate for required risk, governance and WHS training	≥ 90%		Pending	Manual — training records
4	Number of overdue audit, incident or compliance actions linked to material risks and critical controls	0		Pending	Manual — action register (overdue)
5	Trend in incidents, claims, service disruptions or losses for priority risks	Decreasing		Pending	Manual — incident data
6	Evidence risk is included in major reports, business cases, procurement & projects	100% of papers		Pending	Manual — governance review
7	% completion of priority (High/Extreme) treatment actions	≥ 80%		Pending	Manual — priority action subset
8	Number of High & Extreme risks with inadequate controls	0	5	Off Track	Risk Register
9	Number of Inadequate controls across the portfolio	Reducing	5	Monitor	Dashboard snapshot
10	Number of Extreme risks remaining in the portfolio	0	1	Monitor	Dashboard snapshot
11	Number of open (not completed) treatment actions	Reducing	32	Monitor	Dashboard snapshot
12	% of management/team meeting agendas including a current risk review	≥ 90%		Pending	Manual — meeting records

13	% of Team Members per business area completing required risk/WHS training in period	≥ 90%		Pending	Manual — training records
14	Trend in hazards/near misses/incidents reported & actioned within timeframe	Improving		Pending	Manual — WHS data

Further References

For further information on risk management, the following documents provide a comprehensive and practical overview:

- AS/NZS ISO 31000:2009 – Risk management - Principles and guidelines
- ISO Guide 73:2009 – Risk management - Vocabulary
- IEC/ISO 31010:2009 – Risk Management - Risk assessment techniques
- HB 327:2010 – Communicating and consulting about risk
- AS/NZS 5050:2010 – Business continuity - Managing disruption-related risk
- HB 266:2010 – Guide for managing risk in not-for-profit organisations
- WA Local Government website – <http://integratedplanning.dlg.wa.gov.au>
- WA Local Government Accounting Manual Chapter 7 – Internal Control Framework

Appendix One (1.0): Shire of Kojonup Risk Management Policy

SHIRE OF KOJONUP POLICY 2.3.4 - Risk Management

DOCUMENT CONTROL

Policy Title:	Risk Management
Policy Number:	2.3.4
Framework Category:	2. Corporate Services
Policy Type:	<i>Mandatory</i>
Responsible Officer:	Chief Executive Officer
Directorate / Business Unit:	<i>Office of the Chief Executive Officer</i>

APPROVAL & VERSION CONTROL

Adopted Reviewed Amended Date	17/11/2015; 21/05/2019; 19/11/2019; 16/11/2021
Council Minute Reference:	183/15; 52/19; 156/19; 135/21
Delegation:	<i>[Delegation reference, if applicable]</i>
Reviewer / Author:	<i>Chief Executive Officer</i>
Review Frequency:	Annual
Next Review Due:	<i>18/07/2027</i>
EDRMS Number:	<i>[Records / EDRMS file no.]</i>
Version Number:	V5.0
Status:	<i>Reviewed</i>

1. PURPOSE

The Shire of Kojonup is committed to an integrated, organisation-wide approach to risk management that supports informed decision-making, statutory compliance, safe service delivery, financial sustainability, community confidence and achievement of Council's strategic objectives.

This Policy supports the framework embedded in the Shire's Risk Management Plan and all responsible roles should refer to the Risk Management Plan for the context and detail to apply and implement the risk framework as per this policy. The Risk Management Plan establishes Council's expectations for identifying, assessing, treating, monitoring, escalating and reporting risk across all aspects of the organisation as outlined in 4. Scope /

Application section of this policy.

This Policy supports the requirement under section 5.56 of the Local Government Act 1995 for local governments to plan for the future of the district.

2. POLICY STATEMENT

The Shire regards risk management as an essential governance and management discipline.

Responsibility for managing a risk sits with the person accountable for the function as identified in the risk framework and appointed by the CEO or the service, activity, asset, project or decision that gives rise to that risk.

Council is committed to a risk management approach aligned with AS ISO 31000:2018, including:

- leadership commitment,
- integration with normal business processes,
- structured assessment,
- clear accountabilities,
- transparent reporting and continuous improvement.

The Shire will manage risk through a continuous process of:

- establishing context;
- identifying risks;
- analysing likelihood and consequence;
- evaluating risk level and control effectiveness;
- treating risks where required;
- monitoring implementation;
- reviewing outcomes and reporting material changes.

3. DEFINITIONS

Risk is the effect of uncertainty on objectives. Risk may create threats, opportunities or both. Risk management means the coordinated activities used to direct and control the Shire with regard to risk, including the identification, analysis, evaluation, treatment, monitoring, review, communication and reporting of risk.

A risk is commonly described by reference to an event or circumstance, its causes, existing controls, potential consequences and the likelihood of occurrence.

Risk management is to be applied proportionately, consistently and practically, with higher levels of oversight for material, High, Extreme or inadequately controlled risks.

4. SCOPE / APPLICATION

Risk management must be embedded in Council reports, strategic and corporate planning, budgeting, procurement, project management, policy development, work health and safety, emergency management, business continuity, asset management and day-to-day service delivery.

This policy applies to all Council Members, Executive Management, Supervisors, Team Leaders, Team Members, volunteers and contractors involved in any Shire operations.

In particular this policy will be applied to:

1. Strategic thinking,
2. Corporate planning,
3. Operational planning,
4. Council Strategic Plan,
5. Corporate Business Plan,
6. Workforce planning,
7. Asset management planning,
8. Long-term financial planning,
9. Annual budgeting,
10. Significant expenditure,
11. Grant-funded activities,
12. Reserve planning,
13. Borrowing,
14. Procurement,
15. Contract management; and
16. Projects and Project Management,
17. New policies,
18. Strategies,
19. Procedures,
20. Service changes,
21. Partnerships,
22. Shared services and resource-sharing arrangements,
23. Tenders,
24. major capital works,
25. asset renewal programs,
26. project variations and post-implementation reviews,
27. Significant organisational change,
28. digital transformation,
29. cyber security,
30. artificial intelligence,
31. business continuity and emergency management,
32. Sensitive issues,
33. statutory compliance matters,
34. reputation risks,
35. work health and safety hazards,
36. incidents,
37. audit findings and matters requiring escalation to the Management Review Committee,
38. Audit Risk and Improvement Committee,
39. CEO or Council.

5. ROLES & RESPONSIBILITIES

Council sets the strategic direction, approves the policy position, determines risk appetite and tolerance, and provides governance oversight of material strategic risks through Council and committee reporting. This is set out in the Risk Management Plan and Risk Management Framework.

Audit Risk & Improvement Committee (ARIC) has independent oversight on risk management across the organisation.

The Chief Executive Officer is responsible for implementing this policy, maintaining and reviewing the Risk Management Plan, assigning risk management responsibilities, ensuring significant risks are escalated and confirming that treatment actions arising from risk registers, audits, incidents and reviews are progressed. Leadership Team/Managers and risk owners are accountable for identifying, assessing, recording, treating, monitoring and reviewing risks within their areas of responsibility, including assigning actions, due dates, control owners, funding status and escalation pathways.

The Management Review Committee (MRC) reviews structural, systemic, operational, project, WHS and business risks that cannot be closed out at officer level, monitors treatment progress and supports consistent escalation to the CEO, Audit Risk and Improvement Committee or Council where required. The MRC should meet regularly at the CEO's discretion.

The Risk Management Co-ordinator supports the CEO and maintains the Shire's risk management tools, registers, reporting processes, review cycle and guidance material, and supports managers to apply the risk framework consistently.

Work Health and Safety representatives, supervisors and workers contribute to hazard identification, incident reporting, consultation, control implementation and review of safe systems of work.

All team members, contractors and volunteers must take reasonable care, follow lawful and reasonable

directions, participate in required training, report hazards and risks promptly, and comply with relevant risk, safety, procurement, project, records and governance procedures.

Material risks, High and Extreme risks, overdue treatment actions, inadequate or not-rated controls, verified critical control failures and matters outside approved tolerance must be reported and escalated in accordance with the Risk Management Plan.

6. PRINCIPLES / POLICY DETAIL

Risk Management Objectives:

1. Support achievement of Council's strategic objectives, community outcomes and statutory responsibilities.
2. Meet integrated planning, governance, financial management, work health and safety, records, emergency management, audit and statutory compliance obligations.
3. Protect the health, safety and wellbeing of workers, contractors, volunteers, councillors and the community.
4. Ensure public safety, service continuity and responsible stewardship of community assets are not compromised.
5. Maintain financial sustainability and reduce avoidable loss, fraud, waste, damage, claims and unplanned expenditure.
6. Identify and maintain effective controls, including critical controls for material risks where failure could lead to serious safety, service delivery, compliance, financial or reputational consequences.
7. Promote transparent reporting, timely escalation, accountable treatment actions and continuous improvement in the Shire's control environment.
8. Build a positive risk and safety culture where people are encouraged to identify hazards, report issues, learn from incidents and raise emerging risks without fear of unfair reprisal.

7. PROCEDURE / IMPLEMENTATION

Risk appetite, escalation and assurance:

Risk appetite and tolerance settings are to be applied through the Shire's approved consequence, likelihood, risk rating, acceptance and control-effectiveness criteria. Low and Moderate risks may be managed through routine procedures where controls are adequate and monitoring is in place. High and Extreme risks require active management, documented treatment actions, senior oversight and regular reporting.

Extreme risks are only to be accepted where the CEO, Audit Risk and Improvement Committee and Council have oversight.

Controls are to be reviewed using the ratings Effective, Adequate, Inadequate or Not Rated. Where a material, High or Extreme risk has controls assessed as Inadequate or Not Rated, the matter must be prioritised for treatment and escalated to the appropriate manager, MRC, CEO, Audit Risk and Improvement Committee or Council.

Critical controls for material risks must have a named owner, defined performance requirement and verification activity.

8. COMPLIANCE, MONITORING & BREACHES

Recording, reporting and review:

Risk information must be recorded in the relevant risk register, project risk and issues register, action register, incident system or other approved reporting tool. Each material risk entry should identify the risk owner, business area, inherent and residual risk rating, current controls, control effectiveness, treatment actions, due dates, funding status, action status, review date and escalation pathway.

The Risk Management Plan, risk appetite settings, risk registers and reporting arrangements are to be reviewed at least annually, or earlier where there is a significant incident, audit finding, legislative change, organisational restructure, major project failure, material change in the risk profile or direction from Council or the CEO.

This policy is to be reviewed in accordance with the Shire's policy review cycle and aligned with updates to the Risk Management Plan.

9. RISK MANAGEMENT

This policy manages the full spectrum of the Shire's strategic, corporate, operational, project, financial, work health and safety, asset, compliance, reputational and emergency management risks.

Material, High and Extreme risks, inadequate or not-rated controls, verified critical control failures, overdue treatment actions and matters outside approved tolerance are to be actively managed, reported and escalated in accordance with the Risk Management Plan, with senior oversight by the Management Review Committee, CEO, Audit Risk and Improvement Committee and Council as appropriate.

10. LEGISLATION & REGULATORY BASIS

Local Government Act 1995 (WA), section 5.56 (planning for the future of the district / integrated planning).

AS ISO 31000:2018 Risk management – Guidelines.

Work Health and Safety Act 2020 (WA) and associated Regulations.

Local Government (Audit) Regulations 1996 (risk management review obligations of the Audit Risk and Improvement Committee).

Shire of Kojonup Risk Management Plan.

11. RELATED DOCUMENTS

Shire of Kojonup Risk Management Plan.

Shire of Kojonup Business Continuity and Disaster Recovery Plan May 2024.

Shire risk registers, project risk and issues registers, action registers and incident reporting systems.

Approved consequence, likelihood, risk rating, acceptance and control-effectiveness criteria.

Source / benchmark: reviewed against comparable WA local government risk policies (Katanning, Plantagenet, Donnybrook-Balingup, Serpentine-Jarrahdale, Albany, City of Perth) and modern risk-governance practice.

12. HUMAN RIGHTS / EQUITY & INCLUSION

The Shire is committed to protecting the health, safety and wellbeing of workers, contractors, volunteers, councillors and the community in the management of risk.

The Shire will foster a positive risk and safety culture in which people are encouraged to identify hazards, report issues, learn from incidents and raise emerging risks without fear of unfair reprisal, and will apply this policy consistently having regard to access, inclusion, privacy and fair-treatment considerations for its workforce and community.

Appendix Two (2.0): Project Management Risk

Framework

Project Categories define how Shire of Kojonup projects are grouped for governance, risk management, reporting and assurance. Categories A, B, C and D operate in descending order of significance and determine the minimum level of project controls, documentation, checkpoint reviews, reporting frequency, approval authority and escalation requirements.

The category assigned to a project must be used to scale the level of risk assessment, approval, documentation, governance and reporting. Category A, B and C projects require a formal Risk and Issues Register, defined Project Sponsor or Project Board oversight, regular Project Status Reports and escalation of risks that exceed approved tolerances for scope, budget, schedule, quality, compliance, safety or benefits. Category D projects may use a proportionate approach, but risks and issues must still be recorded and monitored by the accountable officer.

The Shire's current risk profile identifies Project/Change Management as a High risk with inadequate controls. The key improvement actions linked to this exposure are to implement formal project management guidelines, train team members in project management practice, standardise templates for use, and commence structured project management reporting to Council. These actions should be treated as priority risk treatments and monitored through the Shire's dashboard and action reporting tools until controls are assessed as Adequate or Effective.

At a minimum, project risk reporting should include: project category; project sponsor or owner; current risk rating; control effectiveness rating; key issues; treatment actions; due dates; budget or resourcing implications; status of approvals; delivery confidence; and any decision required from SMT, ARIC or Council. Reporting should also identify whether the project remains within approved tolerances or whether a variation, escalation or formal acceptance of residual risk is required.

Project risks are to be reviewed at each project stage:

1. Definition,
2. Preliminary Planning,
3. Detailed Planning,
4. Execution,
5. Close-out and
6. Operation.

At close-out, residual risks, outstanding actions, benefits-realisation risks and operational handover responsibilities must be transferred to the relevant business area, risk register or action register so that risks do not cease to be managed simply because the project has been completed.

Table 1.0: Project Categories determining the treatment under the risk management plan

Category	Order of Significance	Description
A	Most significant projects	Large, complex projects of Shire significance that accordingly require significant broad management oversight
B	Significant projects	Important projects of Shire significance that require broad management oversight
C	Less significant projects	Medium sized projects that are the core of normal project work within the Shire
D	Least significant	Small projects that are not materially significant to the Shire but still require excellent implementation

	Stage 1		Stage 2		Stage 3			Stage 4		Stage 5	Stage 6
	Definition		Prelim. Planning		Detailed Planning			Execution		Close out	Operation
Project Category	Idea / Initial Estimates Concept Paper Approval*	Business Case (or PEP) Approval*	Schedule and detailed planning review.	Project Governance	Risk & Issue Registers	Project Variation Approval* (Budget, scope & schedule)	Project Meeting Frequency	Project Reporting	Project Completion	Post Implementation Review	
A	Council Approval required through CEO	Council Approval required through CEO	CEO. (Outsourced professional Services required for Costings and Detailed Design)	Council (Project Board) CEO / MRC/ PMO Experienced Project Mgr	Detailed Risk & Issue Registers mandatory Risk workshop required	CEO to Council where outside DAP	Weekly / Daily as required	Fortnightly Project Status Reporting (PSR) to Council, through Project Sponsor/Owner. Weekly Reporting to MRC by Project Owner	CEO PMO (Report to Council Required)	Review mandatory & conducted by PMO/PO/CEO. Report to Council	
B	MRC Consideration on CEO to Council for Approval	MRC Consideration on CEO to Council for Approval	PMO/Project Sponsor/ Project Owner. (Outsourced professional Services required for Costings and Detailed Design)	Council (Project Board) CEO / MRC / PMO Experienced Project Mgr	Detailed Risk & Issue Registers mandatory Risk workshop recommended	CEO to Council where outside DAP	Weekly	Fortnightly Project Status Reporting (PSR) to Council through CEO / Project Owner. Weekly to MRC by Project Owner	CEO PMO (Report to Council Required)	Review conducted by PMO or other party at discretion of PMO/CEO.	
C	CEO/ Council	Council Budget Approval required	Project Sponsor/ Project Owner	CEO/MRC/PMO/ Project owner	Detailed Risk & Issue Registers required	CEO to Council where outside DAP	Fortnightly Project Sponsor/ Owner/ MRC as required.	Monthly reporting to Council Project Sponsor. Fortnightly to MRC	CEO/Project Sponsor/ Project Owner/PMO	Review optional – initiated by Project Sponsor/CEO.	
D	CEO	CEO	Project Owner	CEO can delegate duties to Project Owner. MRC to be used for Project Committee	Risk & Issue Registers required	CEO up to 10% of the Project Approved Budget	CEO Weekly/by Exception/ Monthly MRC	Monthly Reporting to Council CEO Monthly to MRC	CEO/Project Sponsor/Project Owner	Review not required. May be undertaken by Project Owner to MRC if material variances.	

All financial approvals to be undertaken in conjunction with the Delegation of Authority Policy (DAP) and the Shire Procurement Policy.

Appendix Three (3.0): Financial Risk and Regulatory Reference Guide

This appendix provides supporting reference material drawn from the WA Local Government Accounting Manual, Section 7, Internal Control Framework. It is included to support the Shire's financial governance and control environment and should be read as supplementary guidance alongside this Risk Management Plan, the Shire's financial policies and any current statutory or audit requirements.

Major Financial Risk Areas (ref WA Accounting Manual Section 7.2.10)

The following table presents a number of typical financial risk areas for local governments and provides a useful basis for performing a risk assessment of the financial management. The nature of financial risks is such that the list cannot be relied on as being exhaustive and does not substitute undertaking a formal risk assessment process by the local government.

Financial Areas	Risk Areas
Strategic Financial Planning and Reporting	Annual budget Annual statutory reporting Monthly statutory reporting Long term financial plans Asset management plans Workforce plans Corporate business plans
Revenues	Receipting Rates including interim and back rates Operating grants Financial contributions Non-financial contributions Fees and charges Service charges Investment/interest income Other revenue
Expenditure	Purchasing and procurement Employee costs Credit cards Councillors expenses Employee reimbursements Other expenses

Assets	Cash floats and petty cash bank accounts and banking Investments Rates receivables Trade receivables Property plant and equipment Infrastructure assets Prepayments Loans to clubs/community groups Inventory Depreciation Project costing
Liabilities	Goods receiving Trade payables Other payables Borrowings Employee liabilities Accrued expenses Taxation
General Ledger	Routine journals Cost reallocations Error corrections Period end processing Chart of accounts Sub ledger
External Services	Contracting
Information Technology	General IT risks, ICT risks Cyber Security, Artificial Intelligence Application Risks Architecture Risk
Project Management	Strategic project Risk Project Implementation Risk Project Management Framework Virtual Project Management Office

Principles of Internal Control

Internal control environments may be viewed as five interrelated elements which impact on the Financial Reporting objectives of the local government. These five elements are represented in the following diagram.



Control Environment

Refers to the attitude, awareness and actions of the Council and Team Members towards internal controls and good governance. The control environment has the broadest impact of any of the elements and is the most pervasive.

Risk Assessment

The purpose of an internal control is to mitigate business risks including error and fraud. As all controls carry a cost of implementation, no control should exist which does not mitigate risk therefore the identification of risks is of paramount importance when establishing, implementing or reviewing controls.

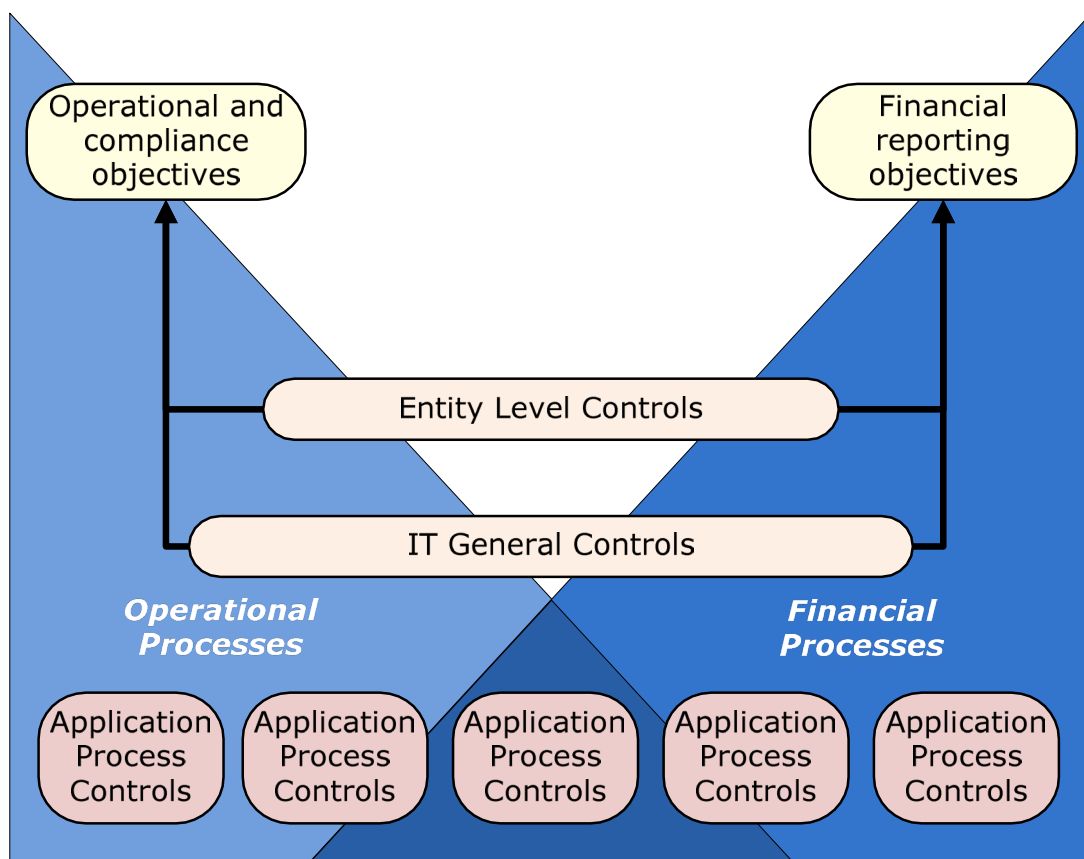
Information Systems

Information systems usually combine manual operations and computerised activity. These systems should provide the appropriate records for maintaining accountability and allow the CEO to fulfil part of their obligations under the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

Control Activities

The day-to-day operational policies and procedures which help to ensure management directives are carried out are referred to as control activities. These controls include performance review activities, physical controls over assets as well as general and application controls over the IT system. Control activities exist for operational and financial processes with some control activities covering both processes as represented in the diagram below.

Operational processes and internal controls



Adapted from 'Guide to Using International Standards on Auditing in the Audits of Small and Medium Sized Entities' Volume 2 – Practical Guidance

Control activities for financial processes impact on the ability of the organisation to meet its financial reporting objectives.

Documentation of procedures and segregation of duties form the two primary elements of control activities over financial processes. This is due to their function as entity level controls and their impact on a large number of application process controls.

Monitoring of Controls

The ongoing assessment of the design and operating effectiveness of controls along with the corrective actions helps the Council and the CEO ensure appropriate controls exist and are being implemented.

Risk Area	Recommended Monitoring Activities
1. Annual Budget	a) Monthly actuals are compared to budget and significant variances fully investigated and explained.
2. Financial reporting	a) Through the presentation of the Monthly Statement of Financial Activity (SFA) to Council, actual results are compared to budget each month; management reviews, investigates and explains significant variances.
3. Grants	a) Management regularly reviews all grant income and monitors compliance with both the terms of grants and council's grant policy (including claiming funds on a timely basis). b) Through the SFA; grant revenue is compared to budget; management reviews, investigates and explains significant variances.
4. Receipting	a) Income is compared to budget regularly in the SFA; management reviews, investigates and explains significant variances. b) Statements of accounts receivable are sent to customers enabling review.
5. Rates	a) Management reviews rates ageing profile on a monthly basis and investigates any outstanding items. b) Actual rate revenue is compared to budget; management reviews, investigates and explains significant variances. c) Annual valuation update is balanced prior to the generation of rates; this is reconciled to the rate record and reviewed. d) Interim valuation updates are balanced prior to the generation of the interim rates; this is reconciled to the rate record and reviewed.
6. Receivables	a) Receivables and revenue are compared to budget monthly; management reviews, investigates and explains significant variances. b) Management reviews provision for doubtful debts on a regular basis. c) Management reviews debtors ageing profile on a monthly basis and investigates any outstanding items. d) Trade receivables age reconciliation to the general ledger is reviewed at least monthly.

SHIRE OF KOJONUP

POLICY 2.3.4 - Risk Management

DOCUMENT CONTROL

Policy Title:	Risk Management
Policy Number:	2.3.4
Framework Category:	2. Corporate Services
Policy Type:	<i>Mandatory</i>
Responsible Officer:	Chief Executive Officer
Directorate / Business Unit:	<i>Office of the Chief Executive Officer</i>

APPROVAL & VERSION CONTROL

Adopted Reviewed Amended Date	17/11/2015; 21/05/2019; 19/11/2019; 16/11/2021
Council Minute Reference:	183/15; 52/19; 156/19; 135/21
Delegation:	<i>[Delegation reference, if applicable]</i>
Reviewer / Author:	<i>Chief Executive Officer</i>
Review Frequency:	Annual
Next Review Due:	<i>18/07/2027</i>
EDRMS Number:	<i>[Records / EDRMS file no.]</i>
Version Number:	V5.0
Status:	<i>Reviewed</i>

1. PURPOSE

The Shire of Kojonup is committed to an integrated, organisation-wide approach to risk management that supports informed decision-making, statutory compliance, safe service delivery, financial sustainability, community confidence and achievement of Council's strategic objectives.

This Policy supports the framework embedded in the Shire's Risk Management Plan and all responsible roles should refer to the Risk Management Plan for the context and detail to apply and implement the risk framework as per this policy. The Risk Management Plan establishes Council's expectations for identifying, assessing, treating, monitoring, escalating and reporting risk across all aspects of the organisation as outlined in 4. Scope / Application section of this policy.

This Policy supports the requirement under section 5.56 of the Local Government Act 1995 for local

governments to plan for the future of the district.

2. POLICY STATEMENT

The Shire regards risk management as an essential governance and management discipline.

Responsibility for managing a risk sits with the person accountable for the function as identified in the risk framework and appointed by the CEO or the service, activity, asset, project or decision that gives rise to that risk.

Council is committed to a risk management approach aligned with AS ISO 31000:2018, including:

- leadership commitment,
- integration with normal business processes,
- structured assessment,
- clear accountabilities,
- transparent reporting and continuous improvement.

The Shire will manage risk through a continuous process of:

- establishing context;
- identifying risks;
- analysing likelihood and consequence;
- evaluating risk level and control effectiveness;
- treating risks where required;
- monitoring implementation;
- reviewing outcomes and reporting material changes.

3. DEFINITIONS

Risk is the effect of uncertainty on objectives. Risk may create threats, opportunities or both. Risk management means the coordinated activities used to direct and control the Shire with regard to risk, including the identification, analysis, evaluation, treatment, monitoring, review, communication and reporting of risk.

A risk is commonly described by reference to an event or circumstance, its causes, existing controls, potential consequences and the likelihood of occurrence.

Risk management is to be applied proportionately, consistently and practically, with higher levels of oversight for material, High, Extreme or inadequately controlled risks.

4. SCOPE / APPLICATION

Risk management must be embedded in Council reports, strategic and corporate planning, budgeting, procurement, project management, policy development, work health and safety, emergency management, business continuity, asset management and day-to-day service delivery.

This policy applies to all Council Members, Executive Management, Supervisors, Team Leaders, Team Members, volunteers and contractors involved in any Shire operations.

In particular this policy will be applied to:

1. Strategic thinking,
2. Corporate planning,
3. Operational planning,
4. Council Strategic Plan,
5. Corporate Business Plan,
6. Workforce planning,
7. Asset management planning,
8. Long-term financial planning,
9. Annual budgeting,
10. Significant expenditure,
11. Grant-funded activities,
12. Reserve planning,
13. Borrowing,
14. Procurement,
15. Contract management; and
16. Projects and Project Management,
17. New policies,
18. Strategies,
19. Procedures,
20. Service changes,
21. Partnerships,
22. Shared services and resource-sharing arrangements,
23. Tenders,
24. major capital works,
25. asset renewal programs,
26. project variations and post-implementation reviews,
27. Significant organisational change,
28. digital transformation,
29. cyber security,
30. artificial intelligence,
31. business continuity and emergency management,
32. Sensitive issues,
33. statutory compliance matters,
34. reputation risks,
35. work health and safety hazards,
36. incidents,
37. audit findings and matters requiring escalation to the Management Review Committee,
38. Audit Risk and Improvement Committee,
39. CEO or Council.

5. ROLES & RESPONSIBILITIES

Council sets the strategic direction, approves the policy position, determines risk appetite and tolerance, and provides governance oversight of material strategic risks through Council and committee reporting. This is set out in the Risk Management Plan and Risk Management Framework.

Audit Risk & Improvement Committee (ARIC) has independent oversight on risk management across the organisation.

The Chief Executive Officer is responsible for implementing this policy, maintaining and reviewing the Risk Management Plan, assigning risk management responsibilities, ensuring significant risks are escalated and confirming that treatment actions arising from risk registers, audits, incidents and reviews are progressed. Leadership Team/Managers and risk owners are accountable for identifying, assessing, recording, treating, monitoring and reviewing risks within their areas of responsibility, including assigning actions, due dates, control owners, funding status and escalation pathways.

The Management Review Committee (MRC) reviews structural, systemic, operational, project, WHS and business risks that cannot be closed out at officer level, monitors treatment progress and supports consistent escalation to the CEO, Audit Risk and Improvement Committee or Council where required. The MRC should meet regularly at the CEO's discretion.

The Risk Management Co-ordinator supports the CEO and maintains the Shire's risk management tools, registers, reporting processes, review cycle and guidance material, and supports managers to apply the risk framework consistently.

Work Health and Safety representatives, supervisors and workers contribute to hazard identification, incident reporting, consultation, control implementation and review of safe systems of work.

All team members, contractors and volunteers must take reasonable care, follow lawful and reasonable

directions, participate in required training, report hazards and risks promptly, and comply with relevant risk, safety, procurement, project, records and governance procedures.

Material risks, High and Extreme risks, overdue treatment actions, inadequate or not-rated controls, verified critical control failures and matters outside approved tolerance must be reported and escalated in accordance with the Risk Management Plan.

6. PRINCIPLES / POLICY DETAIL

Risk Management Objectives:

1. Support achievement of Council's strategic objectives, community outcomes and statutory responsibilities.
2. Meet integrated planning, governance, financial management, work health and safety, records, emergency management, audit and statutory compliance obligations.
3. Protect the health, safety and wellbeing of workers, contractors, volunteers, councillors and the community.
4. Ensure public safety, service continuity and responsible stewardship of community assets are not compromised.
5. Maintain financial sustainability and reduce avoidable loss, fraud, waste, damage, claims and unplanned expenditure.
6. Identify and maintain effective controls, including critical controls for material risks where failure could lead to serious safety, service delivery, compliance, financial or reputational consequences.
7. Promote transparent reporting, timely escalation, accountable treatment actions and continuous improvement in the Shire's control environment.
8. Build a positive risk and safety culture where people are encouraged to identify hazards, report issues, learn from incidents and raise emerging risks without fear of unfair reprisal.

7. PROCEDURE / IMPLEMENTATION

Risk appetite, escalation and assurance:

Risk appetite and tolerance settings are to be applied through the Shire's approved consequence, likelihood, risk rating, acceptance and control-effectiveness criteria. Low and Moderate risks may be managed through routine procedures where controls are adequate and monitoring is in place. High and Extreme risks require active management, documented treatment actions, senior oversight and regular reporting.

Extreme risks are only to be accepted where the CEO, Audit Risk and Improvement Committee and Council have oversight.

Controls are to be reviewed using the ratings Effective, Adequate, Inadequate or Not Rated. Where a material, High or Extreme risk has controls assessed as Inadequate or Not Rated, the matter must be prioritised for treatment and escalated to the appropriate manager, MRC, CEO, Audit Risk and Improvement Committee or Council.

Critical controls for material risks must have a named owner, defined performance requirement and verification activity.

8. COMPLIANCE, MONITORING & BREACHES

Recording, reporting and review:

Risk information must be recorded in the relevant risk register, project risk and issues register, action register, incident system or other approved reporting tool. Each material risk entry should identify the risk owner, business area, inherent and residual risk rating, current controls, control effectiveness, treatment actions, due dates, funding status, action status, review date and escalation pathway.

The Risk Management Plan, risk appetite settings, risk registers and reporting arrangements are to be reviewed at least annually, or earlier where there is a significant incident, audit finding, legislative change, organisational restructure, major project failure, material change in the risk profile or direction from Council or the CEO.

This policy is to be reviewed in accordance with the Shire's policy review cycle and aligned with updates to the Risk Management Plan.

9. RISK MANAGEMENT

This policy manages the full spectrum of the Shire's strategic, corporate, operational, project, financial, work health and safety, asset, compliance, reputational and emergency management risks.

Material, High and Extreme risks, inadequate or not-rated controls, verified critical control failures, overdue treatment actions and matters outside approved tolerance are to be actively managed, reported and escalated in accordance with the Risk Management Plan, with senior oversight by the Management Review Committee, CEO, Audit Risk and Improvement Committee and Council as appropriate.

10. LEGISLATION & REGULATORY BASIS

Local Government Act 1995 (WA), section 5.56 (planning for the future of the district / integrated planning).

AS ISO 31000:2018 Risk management – Guidelines.

Work Health and Safety Act 2020 (WA) and associated Regulations.

Local Government (Audit) Regulations 1996 (risk management review obligations of the Audit Risk and Improvement Committee).

Shire of Kojonup Risk Management Plan.

11. RELATED DOCUMENTS

Shire of Kojonup Risk Management Plan.

Shire of Kojonup Business Continuity and Disaster Recovery Plan May 2024.

Shire risk registers, project risk and issues registers, action registers and incident reporting systems.

Approved consequence, likelihood, risk rating, acceptance and control-effectiveness criteria.

Source / benchmark: reviewed against comparable WA local government risk policies (Katanning, Plantagenet, Donnybrook-Balingup, Serpentine-Jarrahdale, Albany, City of Perth) and modern risk-governance practice.

12. HUMAN RIGHTS / EQUITY & INCLUSION

The Shire is committed to protecting the health, safety and wellbeing of workers, contractors, volunteers, councillors and the community in the management of risk.

The Shire will foster a positive risk and safety culture in which people are encouraged to identify hazards, report issues, learn from incidents and raise emerging risks without fear of unfair reprisal, and will apply this policy consistently having regard to access, inclusion, privacy and fair-treatment considerations for its workforce and community.

[insert policy number] Artificial Intelligence Policy

DOCUMENT CONTROL

Policy Title	Artificial Intelligence (AI) Policy
Policy Number	8.12 (proposed)
Framework Category	ICT, Cyber & Digital
Policy Type	Best Practice
Responsible Officer	CEO
Directorate / Business Unit	Office of the CEO

1. Policy statement and purpose

This policy establishes requirements for the ethical, secure, responsible and effective use of Artificial Intelligence (AI) systems across the Shire of Kojonup.

Specifically, this policy aims to:

- Protect the rights of stakeholders
- Support the use of AI to enhance service delivery and achieve our strategic objectives
- Ensure transparency in our AI practices so we can maintain public confidence
- Provide a clear risk framework for identifying, assessing and managing the risks associated with AI systems
- Support staff to use approved AI tools safely, lawfully and accountably.

2. Approved tools and authorised use

Application

AI tools may only be used for official Shire business where they have been approved through the Shire's governance processes and recorded in the AI register. Staff, contractors, volunteers and councillors must not use unapproved AI tools for official Shire business or work purposes.

Explicit approval must be obtained before an AI tool is procured, activated, integrated with other systems, or used to process organisational information. Approval must consider the intended use case, data involved, security and privacy risks, recordkeeping and privacy implications, and the availability of appropriate human oversight.

This policy applies to:

- All employees, volunteers, contractors and councillors involved in the development, adoption, management, or use of AI systems at the Shire of Kojonup

- All AI technologies under the Shire of Kojonup's control, including those developed in-house, purchased from vendors or embedded within larger software platforms including cloud-based systems.

An AI system is defined as any technology that uses data to make inferences and generate outputs such as predictions, recommendations, or decisions with a degree of autonomy.

This includes but is not limited to:

- Machine learning models
- Generative AI tools
- Predictive analytic systems
- Chatbots that generate their own responses.

It excludes:

- Standard spreadsheet formulas
- Rule-based automations (such as 'if-then' macros)
- Traditional business intelligence dashboards.

If there is any uncertainty about whether a technology or use case falls under this policy, the matter must be referred to the policy owner before the technology is adopted or used.

3. Data handling and secure use controls

Ethical and human-centred use

Users must handle data entered into, generated by, or otherwise processed through AI systems in accordance with the Shire's privacy, information management, records management and cyber security requirements.

Unless expressly approved through an enterprise-controlled environment, users must not enter confidential information, personal information, council-in-confidence information, legally privileged material, security-sensitive information, procurement or tender information, employment or disciplinary matters, or other information classified as sensitive into publicly available or unapproved AI tools.

AI outputs must be checked and verified for accuracy, completeness, bias, appropriateness and confidentiality before being relied upon, shared or published. AI outputs must not be treated as authoritative without human review appropriate to the level of risk and impact.

AI systems must align with our values, respect human dignity and empower human judgement for ultimate decision-making.

All uses of AI systems must reflect Australia's AI Ethics Principles, the Shire's values, and all applicable legal, privacy, records and security obligations. AI must not be used to deceive, manipulate or mislead stakeholders.

4. Prohibited and elevated-risk uses

Clear accountability

Each AI system must have an accountable person with sufficient authority and understanding of the system who is responsible for its approved use, risk treatment, ongoing monitoring and compliance with this policy.

The Shire must not use AI for unlawful, deceptive, manipulative or otherwise unethical purposes.

Prohibited uses include, but not limited to, any use that unlawfully discriminates, creates misleading public communications, undertakes covert profiling or surveillance without lawful authority, or bypasses delegated authority, procurement, records or for governance requirements.

Any AI use case involving significant legal, financial, employment, health, safety, regulatory or service delivery impacts must be treated as elevated risk and must not proceed without enhanced assessment, documented controls, CEO approval and meaningful human oversight.

An accountable person must be assigned before any AI system is adopted or used. For systems involving third parties, responsibilities across the supply chain must be clearly documented, including security, privacy, records, incident and decision-making responsibilities.

5. Vendor assurance and procurement

Risk and impact assessment

Before any AI-enabled product or service is procured, renewed, materially changed or enabled, the Shire must undertake appropriate due diligence on the vendor and solution. This must include consideration of data hosting arrangements, data ownership and use, whether organisational data may be used for model training, security architecture, access controls, logging, incident notification, subcontractors, exit arrangements and compliance with applicable legal obligations.

Procurement and contract arrangements for AI-enabled systems should, where appropriate, require clear allocation of responsibilities, timely notification of incidents and material changes, and assurance that the solution is suitable for the Shire's intended use and risk profile.

An AI system must undergo a documented risk and impact assessment before it is adopted or used. Controls must be proportionate to the level of risk, the sensitivity of the data involved, and the significance of the potential impacts on people, services and the organisation.

Relevant internal stakeholders, and external stakeholders where appropriate and practical, should be consulted to understand potential impacts, including privacy, records, cyber security, service delivery and impacts on vulnerable or marginalised groups.

6. Quality, reliability and security

An AI system must be appropriately tested before deployment to ensure it is secure, reliable and fit for purpose. Once in use, it must be monitored for performance issues, data quality issues, inappropriate outputs, security events, drift and other emerging risks where practical.

Testing and acceptance criteria must be documented and aligned to identified risks. Appropriate safeguards should include, where relevant, access controls, least-privilege permissions, secure configuration, patching, logging, monitoring, data protection measures and review of integrations, plugins and connected services.

7. Transparency and contestability

AI use must be transparent. The Shire must inform affected parties where appropriate, particularly where AI materially assists decisions or interactions that significantly affect people or financial decisions of the Shire. The Shire must also support parties to understand and contest outcomes where relevant.

All approved AI systems must be recorded in the AI register. The Shire must retain sufficient information about significant AI-assisted decisions, approvals, risk assessments and controls to support accountability, review and recordkeeping obligations.

8. Human oversight and control

The Shire must maintain human oversight over AI systems and in particular output. The level of oversight must increase in line with the potential impacts of the system on people, services, finances, legal obligations and organisational reputation.

Users of AI systems are responsible for reviewing outputs within their role and within their authority. Team Members must be able to pause, override or shut down AI systems when necessary. If critical services rely on AI systems, documented manual alternatives must be maintained to support continuity of operations if the system fails or needs to be taken offline.

9. New AI use case procedures

All proposed AI use cases must be screened to identify those that are normal, elevated risk or prohibited, and to determine the level of assessment, approval, safeguards and monitoring required before use begins.

Use cases must be reassessed where there is a material change to the system, provider, model, data used, user group, integration, purpose or risk profile.

10. Incident management and escalation

Any suspected or actual AI-related incident must be reported promptly to the accountable person, relevant manager and any designated compliance, privacy or ICT security contact in accordance with the Shire's incident response procedures.

AI-related incidents include, but are not limited to, unauthorised use of an AI tool, inappropriate disclosure of information through prompts or outputs, misleading or harmful

outputs, bias or discriminatory outcomes, model or automation failure, compromised integrations, or any event requiring the AI system to be restricted or taken offline. The Shire must be able to contain affected systems, investigate the incident, maintain continuity through manual fallback processes where required, and implement corrective actions following review.

11. Consequences of breaching this policy

This policy constitutes a lawful instruction to employees. Any breach of this policy, including the use of unapproved AI tools or inappropriate handling of organisational information, may result in disciplinary action or other management action in accordance with the Shire's policies, procedures and applicable law.

12. Variation to this policy

This policy may be amended from time to time. Reviews should occur at least annually and earlier where changes in law, technology, risk, incidents or organisational requirements make further review necessary.

13. Related documents

Internal

Privacy Policy; Records Management Policy; Information Security or Cyber Security Policy; Employee and Councillor Code of Conduct; Procurement Policy; Incident Management procedures; Delegations framework; Information classification or information management procedures.

APPROVAL & VERSION CONTROL

Adopted Reviewed Amended Date

Council Minute Reference [OCM ref — to be inserted on adoption]

Delegation [Delegation reference, if applicable]

Reviewer / Author CEO (draft prepared 25/06/2026)

Review Frequency Annual

Next Review Due November;
ad-hoc review triggered by a significant AI-related incident, emergence of new impactful AI technologies, or changes to relevant laws, regulations, guidance or industry standards)

EDRMS Number [Records / EDRMS file no.]

Version Number v0.1 (Draft)

Status: DRAFT — Under Review

Statutory / Local Law Dependencies:

2026 KOJONUP RISK PROFILE & REPORTING TOOL

Tab 17: Artificial Intelligence

1. RISK CATEGORY OVERVIEW

Risk Category	Artificial Intelligence
Profile Review Date	1-Jun
Risk Profile Number	17
Overall Risk Rating	EXTREME (Score: 20 Consequence: Catastrophic Likelihood: Likely)
Overall Controls Assessment	INADEQUATE
Risk Trend	→ (Stable)

2. RISK DESCRIPTION, SCOPE & POTENTIAL CAUSES

Risk Description	Risks arising from the adoption and use of Artificial Intelligence tools, in particular Microsoft 365 Copilot, across the organisation. These include exposure of sensitive or confidential data through prompts and AI-generated responses, data leakage to external parties, inaccurate or "hallucinated" outputs informing decisions, bias and discrimination in outputs, intellectual property infringement, regulatory non-compliance (privacy/GDPR), security vulnerabilities and unauthorised access, and "shadow AI" (use of unapproved AI tools). Areas included in the scope are: - Data privacy, confidentiality and data leakage; - Accuracy, reliability and over-reliance on AI outputs; - Bias, ethics, transparency and accountability; - Intellectual property and regulatory compliance (DPIA, privacy); - Security, access control and governance of AI tools.
Scope	See risk description above; covers all artificial intelligence matters across the Shire.
Potential Causes	• Inadequate data classification, sensitivity labelling & DLP controls • Over-permissioned access - Copilot reaching data beyond user rights • Lack of AI governance framework, policy & acceptable use guidance • Staff using unapproved AI tools (Shadow AI) bypassing controls • Insufficient user training & awareness of responsible AI use • Absence of human review - reliance on inaccurate/biased AI outputs • No DPIA / compliance assessment prior to AI deployment • Security weaknesses / attack vectors introduced by AI integration

3. RISK RATING

Consequence Category	Consequence Rating	Likelihood Rating	Overall Score	Overall Rating
Compliance / Reputational	Catastrophic	Likely	20	Extreme
Risk rating trend since last review	→ (Stable)			

4. CONTROLS ASSURANCE

Key Control	Type	Date	Rating	Owner	Documented?	Understood?	Up to date?	Relevant?	Data/quality validated?	Comments
AI Governance Committee & Acceptable Use Policy	Preventative	01-Jun	Inadequate	CEO	No	Yes	No	Yes	No	Governance framework & AUP to be established
Data Loss Prevention (DLP) & Sensitivity Labels (MS Purview)	Preventative	01-Jun	Inadequate	CEO	No	No	No	No	No	Purview / DLP configuration required
Least Privilege Access & Regular Access Reviews	Preventative	01-Jun	Inadequate	CEO	No	No	No	No	No	Tighten permissions, least-privilege model

Mandatory Human Review of AI Outputs	Detective	01-Jun	Inadequate	CEO	No	No	No	No	No	Validate outputs affecting people/finances/compliance
Multi-Factor Authentication & Security Assessments	Preventative	01-Jun	Adequate	CEO	Yes	Yes	Yes	Yes	Yes	MFA enforced; pen-testing/patching ongoing
User Awareness & Role-Specific AI Training	Preventative	01-Jun	Inadequate	CEO	No	No	No	No	No	Training program to be developed
DPIA & Regular Compliance / Bias Audits	Detective	01-Jun	Inadequate	CEO	No	No	No	No	No	DPIA and audit schedule required
Overall Controls Rating (auto)			INADEQUATE							

5. CURRENT RISK TREATMENT ACTIONS

Action	Due Date	Responsibility	Status	Comments
Establish AI Governance Policy, Acceptable Use Policy & Ethics Framework	25-Jul	CEO	In Process	Include leadership, IT, HR; require staff acknowledgment
Configure DLP policies & sensitivity labels via Microsoft Purview	25-Dec	CEO	Not Started	Restrict Copilot access to sensitive/confidential repositories
Apply least-privilege access & conduct access reviews	25-Dec	CEO	Complete	Remove over-permissions; regular access audits, already in place with licencing, further review with MSSp required
Deliver user awareness & role-specific AI training	25-Dec	CEO	Not Started	Mandatory onboarding + annual refresher; prompt engineering guidelines
Conduct DPIA and establish compliance/bias audit schedule	25-Dec	CEO	Not Started	Mandatory under privacy legislation for high-risk processing

6. PERFORMANCE INDICATORS

Indicator	Type	Benchmark	Result	Better/Worse than Benchmark?	Trend since last review?
Sensitive data / DLP incidents from AI use	Lagging				
Shadow AI (unapproved tool) usage detected	Lagging				
Staff completing responsible AI training	Leading				
AI outputs subject to human review	Lagging				
Access reviews & least-privilege compliance	Leading				
DPIA / compliance audits completed	Leading				

AI (MS COPILOT IMPLEMENTATION) RISK AND IMPACT ASSESSMENT

Assessment Date: 4-Mar-26

Document Owner: Shire of Kojonup

Risk AI ID	Risk Category	Risk Description	Data Sensitivity	Likelihood (1-5)	Impact (1-5)	Risk Score	Impact on People	Impact on Services	Impact on Organisation	Recommended Controls	Control Owner	Implementation Priority
RAI-1	Data Privacy & Confidentiality	Copilot may inadvertently expose sensitive / confidential data through prompts or responses	Extreme	5	4	20	Personal data breach, loss of trust, legislative breach	Disruption to operations, compliance failures, breach reporting	Regulatory fines, reputational damage, legal action	Implement DLP (Data Loss Prevention) policies, restrict Copilot access to sensitive repositories, conduct data classification	CEO / IT Security / DPO	URGENT - 1 to 6 months
RAI-2	Data Leakage	Sensitive organisational data shared externally via AI-generated content	High	3	4	12	Exposure of employee / customer data	Disruption to operations, compliance failures, breach reporting	Failure to comply with PRIS legislation Financial loss, breach of contracts, IP theft	Configure sensitivity labels, restrict external sharing, audit AI interactions	CEO / IT Security / MSSP	HIGH - 6 to12 Months
RAI-3	Inaccurate Outputs	Copilot generates incorrect, misleading, or hallucinated information	Extreme	4	5	20	Poor decision-making, misinformation	Service quality degradation	Financial errors, compliance issues, reputational harm	Mandatory human review of AI outputs, user training, clear usage guidelines, Policy Development	Managers	URGENT - 1 to 6 months
RAI-4	Over-Reliance on AI	Staff become dependent on Copilot, reducing critical thinking skills	Moderate	3	3	9	Skill degradation, reduced capability	Reduced service resilience	Workforce capability decline, innovation reduction	Balance AI use with traditional methods, regular skills assessments, training programs	HR/CEO	MODERATE - 1 year +
RAI-5	Intellectual Property Risks	AI may use or generate content that infringes third-party IP rights	Low	2	2	4	Legal exposure for Shire	Content removal, service disruption	Litigation, financial penalties, brand damage	Establish IP review processes, user education on copyright, legal review for critical content	CEO	NOT URGENT - 2 years +
RAI-6	Bias & Discrimination	AI outputs may contain or perpetuate biases affecting decision-making	Low	2	2	4	Unfair treatment, discrimination claims	Biased service delivery	Legal action, regulatory scrutiny, reputational damage	Regular bias audits, diverse training data review, human oversight for sensitive decisions	HR/CEO	NOT URGENT - 2 years +
RAI-7	Regulatory Non-Compliance	Use of AI may violate General Data Protection Regulations such as PRIS, industry regulations, or internal policies	High	3	4	12	Rights violations, complaints	Service restrictions, investigations	Significant fines, enforcement action, operational constraints	Conduct DPIA, ensure lawful basis, implement governance framework, regular compliance audits	CEO	HIGH - 6 to12 Months
RAI-8	Security Vulnerabilities	Copilot integration may introduce security weaknesses or attack vectors	High	2	5	10	Account compromise, data theft	System downtime, security incidents	Cyber attacks, data breaches, recovery costs	Security assessments, MFA enforcement, regular patching, penetration testing	Ramped Technology / CEO	HIGH - 6 to12 Months
RAI-9	Unauthorised Access	Copilot may access data beyond user's legitimate permissions	Moderate	3	3	9	Privacy violations, trust erosion	Data exposure across boundaries	Compliance breaches, internal conflicts	Review and tighten permissions, implement least privilege, regular access audits	Ramped Technology / CEO	MODERATE - 1 year +
RAI-10	Shadow AI Usage (unapproved AI systems)	Team Members use unapproved AI tools bypassing official Copilot deployment	Extreme	5	4	20	Uncontrolled data sharing	Inconsistent service quality	Governance gaps, unknown risk exposure	Clear acceptable use Policy, approved tool list, user awareness training, monitoring	CEO	URGENT - 1 to 6 months
RAI-11	Change Management	Poor adoption leading to ineffective use or resistance	Low	2	2	4	Frustration, productivity loss	Inconsistent service delivery	Failed investment, low ROI	Structured rollout plan, champion network, feedback mechanisms, ongoing support	CEO	NOT URGENT - 2 years +
RAI-12	Vendor Lock-in & Dependency	Over-dependence on Microsoft ecosystem for AI capabilities	Low	2	2	4	Limited flexibility for staff	Reduced agility, integration challenges	Strategic constraints, cost escalation	Multi-vendor strategy review, contract negotiations, exit planning	CEO / Procurement	NOT URGENT - 2 years +
RAI-13	Environmental Impact	Increased energy consumption from AI compute resources	Low	2	2	4	Minimal direct impact	Operational costs increase	Sustainability target impacts, ESG reporting	Monitor usage patterns, optimise deployment, consider sustainability in procurement	Sustainability Lead	NOT URGENT - 2 years +
RAI-14	Ethical Concerns	AI use raises ethical questions about transparency and accountability	Moderate	3	3	9	Trust issues, ethical objections	Stakeholder concerns	Reputational risk, stakeholder relations	Establish AI ethics Policy and usage Policy, transparency in AI use, ethics AI review at ARIC, transparent logs wheer AI is used for developing Agenda items for consideration	CEO / Ethics / Governance	MODERATE - 1 year +



KEY ORGANISATIONAL CONTROLS FRAMEWORK			
Control Category	Specific Control	Purpose	Implementation Notes
GOVERNANCE	Establish AI Governance Oversight at CEO level	Oversee AI deployment, policy, and risk management	Include senior leadership, IT, HR.
GOVERNANCE	Develop AI Acceptable Use Policy	Define permitted/prohibited uses of AI (Copilot)	Communicate clearly, require acknowledgment, update regularly
GOVERNANCE	Create AI Ethics Framework	Guide ethical AI deployment and use	Address fairness, transparency, accountability, privacy
TECHNICAL	Implement Data Loss Prevention (DLP)	Prevent sensitive data exposure via AI	Configure policies for all sensitivity levels
TECHNICAL	Configure Sensitivity Labels	Automatically classify and protect content	Integrate with Microsoft Purview, enforce labeling
TECHNICAL	Apply Least Privilege Access	Limit Copilot data access to necessary scope	Regular access reviews, remove over-permissions
TECHNICAL	Enable Audit Logging	Track AI usage and interactions	Monitor for anomalies, support investigations
TECHNICAL	Enforce Multi-Factor Authentication	Secure access to AI-enabled systems	Mandatory for all Copilot users
PROCEDURAL	Mandatory Human Review	Ensure AI outputs are validated before use	Critical for decisions affecting people, finances, compliance
PROCEDURAL	Regular Bias Audits	Identify and address AI bias in outputs	Quarterly reviews, diverse audit teams
PROCEDURAL	Incident Response Procedures	Handle AI-related security/privacy incidents	Clear escalation paths, communication templates
TRAINING	User Awareness Training	Educate staff on responsible AI use	Mandatory onboarding, annual refresher
TRAINING	Role-Specific Training	Tailor guidance for different use cases	IT, HR, Legal, Finance need specific modules
TRAINING	Prompt Engineering Guidelines	Optimise AI interactions, avoid risks	Best practices for effective, safe prompting
COMPLIANCE	Conduct DPIA	Assess data protection impact before deployment	Mandatory for future high-risk processing
COMPLIANCE	Regular Compliance Audits	Verify adherence to policies and regulations	Ongoing internal audits, external reviews
COMPLIANCE	Vendor Management	Ensure Microsoft meets contractual/regulatory obligations	Review DPA, security certifications, SLAs through the MSSP

Estelle Lottering

From: Simon Judge <simon.judge@dplh.wa.gov.au>
Sent: Wednesday, 25 February 2026 2:36 PM
To: Estelle Lottering
Cc: Tina Mead; Estelle Lottering
Subject: Case 2501696 – Investigations into encroachment and unauthorised use of Unmanaged Reserve 10345 (Lot 340 on Deposited Plan 123396) Boscabel, Shire of Kojonup

OFFICIAL

Hi Estelle,

I refer to previous correspondence with the Shire of Kojonup (yourself) regarding the Department's investigation into the encroachments and long-standing use of Reserve 10345.

As advised by the Shire and supported by Shire records including the asset register and Council minutes, the tanks, standpipe and associated infrastructure located on the reserve are Shire assets. It is also acknowledged that the reserve has been utilised for many years by both the Shire and the Kojonup community, particularly for emergency water access and gravel stores.

Considering this, the Department proposes to issue a Management Order to the Shire of Kojonup for Reserve 10345.

To progress this, could the Shire please confirm:

1. That the Management Order may be issued in its current "as-is" condition; and
2. That the proposed purpose of "Gravel and Water" is acceptable.

The reserve is currently designated for "Gravel" only, and the inclusion of "Water" is intended to formally recognise its established and ongoing use.

Please note that this confirmation needs to be provided on Council letterhead and endorsed by an officer with appropriate delegated authority (e.g., the CEO). If such delegation does not exist, a Council resolution may be required.

If you have any questions or would like to discuss this further, please feel free to contact me.

Kind regards,
Simon

Simon Judge
State Land Officer (Graduate) | Business and Corporate Services
Department of Planning, Lands and Heritage
140 William Street, Perth WA 6000
W: dplh.wa.gov.au | P: 6552 4074



Department of Planning,
Lands and Heritage



SOLUTIONS FOCUSED FOR A
VIBRANT WESTERN AUSTRALIA

The Department of Planning, Lands and Heritage acknowledges Aboriginal people as the traditional custodians of Western Australia. We pay our respects to the Ancestors and Elders, both past and present, and the ongoing connection between people, land, water, and community. We acknowledge those who continue to share knowledge, their traditions and culture to support our journey for reconciliation. In particular, we recognise land and cultural heritage as places that hold great significance for Aboriginal people. Learn more about our [Stretch Reconciliation Action Plan](#).

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SHIRE OF KOJONUP	
INFORMATION STATEMENT 2025/2026	
DOCUMENT CONTROL	
Policy Title:	Information Statement
Policy Number:	IS 12025
Framework Category:	Governance/Records Management/Freedom of Information
Policy Type:	<i>Mandatory</i>
Responsible Officer:	Chief Executive Officer
Directorate / Business Unit:	<i>Governance</i>
APPROVAL & VERSION CONTROL	
Adopted Reviewed Amended Date	
Council Minute Reference:	
Delegation:	
Reviewer / Author:	<i>CEO</i>
Review Frequency:	Annual
Next Review Due:	<i>18/11/2026</i>
EDRMS Number:	
Version Number:	<i>2025 2026</i>
Status:	<i>DRAFT</i>

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1.0 Introduction

Objective and Scope: This Information Statement provides members of the public with an overview of the Shire of Kojonup's structure, functions, decision-making processes and the documents it holds, and explains how to access information held by the Shire, including through the Freedom of Information process. It applies to all information held by the Shire of Kojonup and is reviewed and republished annually in accordance with the *Act*.

Section 96 (1) and 97 of the *Freedom of Information Act 1992* (Act) requires each government agency, including local governments, to prepare and publish annually an Information Statement.

The Information Statement must set out:-

- The Agency's Mission Statement
- Details of legislation administered
- Details of the agency structure
- Details of decision-making functions
- Opportunities for public participation in the formulation of policy and performance of agency functions
- Documents held by the agency
- The operation of FOI in the agency

This document has been prepared for the Shire of Kojonup to satisfy Part 5 of the *Act*, and is correct as at July 2026. Copies of this document may be obtained from the Shire of Kojonup website at <https://www.kojonup.wa.gov.au/> or:

The Chief Executive Officer

Shire of Kojonup

PO Box 163

KOJONUP WA 6395

Enquiries may be made by telephoning (08) 9831 2400 Monday to Thursday from 8.30a.m. to 4.30 p.m. and Friday from 8.30 am to 2.30 p.m. or by email to council@kojonup.wa.gov.au

2.0 Vision

Kojonup vision is to be the '*Cultural Experience Center of the Great Southern*'. Our mission is to '*Create Community Value and We do this by Listening to the Community Everyday*'.

3.0 Details of Legislation Administered

The Shire of Kojonup is constituted as a Local Authority under the *Local Government Act 1995*. The general function of a local government is to provide for the good governance of people living and working within its district and include legislative and executive powers and responsibilities.

Using its legislative powers, a local government may make local laws prescribing all matters that are required or permitted to be prescribed by local law or are necessary or convenient to be so prescribed for it to perform any of its functions under the *Local Government Act 1995*.

The Local Government's executive powers involve administering its local laws and doing other things that are necessary or convenient to be done for, or in connection with, performing its functions under the *Local Government Act 1995*, including the provisions of services and facilities.

The Shire of Kojonup is wholly or partly responsible for administering the following legislation and regulations:

- *Animal Welfare Act 2002*
- *Building Act 2011 and Regulations 2012*
- *Bush Fires Act 1954 and Regulations 1954*
- *Caravan Parks and Camping Grounds Act 1995 and Regulations 1997*
- *Cemeteries Act 1986*
- *Control of Vehicles (Off Road Areas) Act 1978 and Regulations 1979*
- *Dangerous Goods Safety Act 2004*
- *Disability Services Act 1993*
- *Dog Act 1976 and Regulations 2013*
- *Emergency Management Act 2005*
- *Environmental Protection (Noise) Regulations 1997*
- *Food Act 2008 and Regulations 2009*
- *Freedom of Information Act 1992 and Regulations 1993*
- *Hairdressing Establishment Regulations 1972*
- *Health (Air-Handling and Water Systems) Regulations 1994*
- *Health (Asbestos) Regulations 1992*
- *Health Act (Carbon Monoxide) Regulations 1975*

- *Health (Cloth Materials) Regulations 1985*
- *Health (Garden Soil) Regulations 1998*
- *Health Act (Laundries and Bathrooms) Regulations*
- *Health (Pesticides) Regulations 2011*
- *Health (Public Buildings) Regulations 1992*
- *Health (Skin Penetration Procedure) Regulations 1998*
- *Health (Temporary Sanitary Conveniences) Regulations 1997*
- *Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974*
- *Heritage of Western Australia Act 1990*
- *Land Administration Act 1997*
- *Litter Act 1979*
- *Liquor Licensing Act 1988*
- *Local Government Act 1995*
- *Local Government (Functions & General) Regulations 1996*
- *Local Government (Administration) Regulations 1996*
- *Local Government (Financial Management) Regulations 1996*
- *Local Government (Audit) Regulations 1996*
- *Local Government (Uniform Local Provisions) Regulations 1996*
- *Local Government (Constitution) Regulations 1998*
- *Local Government (Elections) Regulations 1997*
- *Local Government (Miscellaneous Provisions) Act 1960*
- *Local Government Grants Act 1978*
- *Local Government (Rules of Conduct) Regulations 2007*
- *Main Roads Act 1930*
- *Parks and Reserves Act 1895*
- *Planning and Development Act 2005*
- *Rates and Charges (Rebates and Deferments) Act 1992*
- *Shire of Kojonup Town Planning Scheme No. 3*
- *Strata Titles Act 1985*
- *Valuation of Land Act 1978*
- *Waste Avoidance and Resource Recovery Act 2007*
- Any other Act becoming law or amended, requires Local Government to wholly or partly be responsible for administering.

The Shire of Kojonup is wholly responsible for administering the following Shire of Kojonup Local Laws:

- Cemeteries Local Law 2020
- Health Local Laws 2000
- Local Government Property Local Law 2020
- Activities in Thoroughfares and Public Places and Trading Local Law 2020
- Local Government (Council Meetings) Local Laws 2020
- Fencing Local Law 2020
- Repeal Local Law 2020
- Parking Local Laws 2024
- Dog Local Law Laws 2021
- Cat Local Laws 2024
- Bush Fire Brigades Local Law 2023

4.0 Structure and Executive Functions of the Shire of Kojonup

Role of the Council

- (i) directs and controls the Local Government's affairs;
- (ii) is responsible for the performance of the Local Government's functions;
- (iii) is to oversee the allocation of the Local Government's finances and resources;
- (iv) is to determine the Local Government's policies.

The Council is the primary decision making body. Decisions are made by:

- (i) Debate and voting on agenda items at the monthly Ordinary Council meeting. Members of the public are welcome at all Council Meetings which are routinely held the third Tuesday of each month commencing at 3:00pm, excluding January where no meeting will be held and December where the Council Meeting will be held on the second Tuesday as opposed to the third.
- (ii) Delegation of authority to the Chief Executive Officer to implement powers under the legislative Acts previously listed or on specific issues as determined by Council. These delegations are listed in detail in the Delegations Register, which is available for inspection by members of the public upon request.
- (iii) Adoption of formal policies to provide specific guidelines and directions.

Councillors

The elected representatives of the Shire of Kojonup at July 2026 are:

President	Cr Roger Bilney	(term expires 2029)
Deputy President	Cr Michael Mathwin	(term expires 2029)
Councillors	Cr Ned Radford	(term expires 2029)
	Cr Cynthia Wieringa	(term expires 2029)
	Cr Kerry Mickle	(term expires 2029)
	Cr Craig Mitchell	(term expires 2029)
	Cr Cherilyne Michael	(term expires 2029)

The 2025 ordinary election was held in October 2025. The next ordinary election is scheduled for October 2027.

Role of the Shire President

- (i) presides at meetings in accordance with the *Local Government Act 1995*;
- (ii) provides leadership and guidance to the community in the district;
- (iii) speaks on behalf of the local government;
- (iv) liaises with the Chief Executive Officer on the local government's affairs and the performance of its functions.

Role of Councillors

- (i) represents the interests of electors, ratepayers and residents of the district;
- (ii) provides leadership and guidance to the community in the district;
- (iii) facilitates communication between the community and the Council;
- (iv) participates in the Local Government's decision-making processes at Council and Committee Meetings.

Committees of Council

Committees of Council have advisory functions and roles only. There are no delegations of authority recorded for any committee.

Councillors are nominated as delegates or members on various internal and external committees such as:

- Audit and Risk Committee
- Natural Resource Management Committee
- Bushfire Advisory Committee
- Disability Access and Inclusion Committee

- Kojonup Ageing in Place Committee
- Kojonup Spring Advisory Committee
- Kojonup Historical, Tourism and Cultural Committee
- Roads and Technical Services Advisory Committee
- CEO Performance Review Committee

Chief Executive Officer

The Council of the Shire of Kojonup is the overall decision-making body. The Council employs a *Chief Executive Officer* who is charged with the responsibility of putting into effect the decisions of the Council.

Assignment of the roles and responsibilities within the Shire management structure are outlined below:

OFFICE OF THE CEO

Strategic Planning	Information Management
Governance	Council Liaison & Support
Executive Management	Visitor Information
The Kodja Place Precinct	Tourism & Promotion
Risk Management	
Human Resource Management	

FINANCE & CORPORATE SERVICES

Financial Management	Library
Administration Support	Community Buildings
IT Systems & Support	Council Minutes & Agendas
Rates	Audit Liaison
Vehicle Licensing	Facility Hiring
Community Services	Independent Living Units

WORKS & INFRASTRUCTURE

Road Construction & Civil Works	Road Maintenance
Bridge Maintenance	Plant & Equipment
Private Works	Footpaths

PROPERTY & REGULATORY SERVICES

Environmental Health	Bushfire Support
Waste	Emergency Management
Ranger Services	Building Maintenance
Occupational Safety & Health	Swimming Pool
Planning & Building	Saleyards
Sporting Facilities	Asset Management
Natural Resource Management	Cleaning
Parks & Gardens	Cemetery Maintenance
Airport	General Maintenance

EXECUTIVE MANAGEMENT

The Shire of Kojonup's Management Team consists of:

Chief Executive Officer	Grant Thompson
Manager of Finance & Corporate Services	Jillian Johnson
Manager of Works & Infrastructure	Darryn Watkins
Manager of Property Services & NRM	Dwayne Lottering
Project Manager & Regulatory Services	Estelle Lottering

Delegations

The Chief Executive Officer and other officers have delegated authority from Council to make decisions on a number of specified administrative and policy matters. These delegations are listed in the Delegation Register and are reviewed annually by Council.

The *Local Government Act 1995* and associated Regulations require Council to:

- determine policies to be applied by Council in exercising its discretionary powers;
- determine the type, range and scope of projects to be undertaken by Council; and develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operations of Council.

5.0 Public Participation

Members of the public have a number of opportunities to put forward their views on particular issues before the Council.

These are:

Public Question Time

Members of the public are able to ask questions (preferably in writing) on any matter affecting the Shire in the time set aside for this purpose at meetings of the Council and Committees open to the public, at the commencement of the meeting.

Deputations

Requests for deputations must be made to the Chairperson Presiding Member of the meeting or Chief Executive Officer at least 30 minutes prior to the meeting.

Petitions

Written petitions to be presented to the Council must be addressed to the Shire President or Chief Executive Officer and received by hand at the Shire of Kojonup administration office or mail via the Shire of Kojonup nominated postal address, or by email addressed to council@kojonup.wa.gov.au.

Written Requests

A member of the public can write to the Council on any policy, activity or service of the Council. Requests should be addressed to the Chief Executive Officer or may be on the nominated service request or complaint forms.

Elected Members

Members of the public can contact the elected members of the Council to discuss any issue relevant to the Council.

Community Consultation

The Shire consults with its residents on particular issues that affect their district by way of advertising in the local papers, calling public meetings, and seeking responses to various proposals and surveying the community. In addition, the Shire uses Facebook, its websites, E-News and other media, to provide information and seek feedback on a variety of topics.

In situations where property owners may be directly affected by a decision, they are contacted directly.

6.0 Documents Held by the Shire

The Shire of Kojonup holds a large number and variety of documents; these are held in both physically and digitally. Documents are retained for periods of time in accordance with the General Disposal Authority for Local Government Records. Internal manuals used by staff in exercising the Shire's functions are also available for inspection by, or purchase by, members of the public in accordance with section 97(1)(b) of the Act. This Information Statement is intended to be read alongside the Shire's Annual Report, which is available on the Shire's website and cross-references this document.

Documents to which the public have free access include:

- Agendas and Minutes of Council meetings
- Annual Report
- Annual Budget
- Town Planning Scheme
- Policy Manual
- Delegations Register
- Code of Conduct
- Community Strategic Plan
- Corporate Business Plan
- Local Laws
- Risk Management Plan
- Integrity Framework documents
- Development proposals which have been advertised for public comment
- Rates records
- Electoral roll
- Tender Register
- Schedule of fees and charges
- Disability Access and Inclusion Plan
- Recordkeeping Plan
- Electoral roll
- Tender Register
- Schedule of fees and charges
- Disability
- Access & Inclusion Plan
- Record keeping Plan

These documents are available to view free of charge by request at the Shire Administration Office in their current form, however there will be a cost applied should you require any or all of the document to be copied. The cost is not to exceed the amount needed to produce the copy as requested. Some documents can also be viewed at the Kojonup Library or on the Shire's website www.kojonup.wa.gov.au.

prompt and efficient service. These include:

Functional Files

Functional files contain records relating to the functions and administration of the Shire. Requests to view information contained in these files will be considered on an individual basis as they may still contain personal or privileged documents.

Rates Books

The Shire has rates books dating back to the early 1900s.

Minutes

The Shire has minute books dating back to the 1960s until the present.

Building Applications

The Shire has building applications dating back to the 1960s.

Reports

The Shire produces reports according to statutory requirements (e.g. Annual Report, Annual Budget and Strategic Plan) and from time to time produces or commissions reports on specific projects.

Municipal Heritage Inventory

The Shire maintains a Municipal Heritage Inventory of all buildings within the Shire boundary that are, or may become, of cultural heritage significance to the community. The Municipal Heritage Inventory was updated in 2017.

Retention and Disposal of Council Records

Retention and Disposal of the Shire of Kojonup records is in accordance with the *State Records Act 2000*, DA 2023-005/1 *General Disposal Authority for Local Government Records* and Shire of Kojonup Recordkeeping Plan RKP2021041.

Available via *Freedom of Information Act*

While the Council endeavors to respond to information requests informally, Freedom of Information legislation may be used to request access to information not available by any other means.

The Council is to administer the *Act* in a way that:

- Assists the public to obtain access to documents;
- Allows access to documents to be obtained promptly and at the lowest reasonable costs; and
- Assists the public to ensure that personal information contained in documents is accurate, complete, up-to-date and is not misleading.

While the *Act* provides for general right of access to documents it also recognises that some documents require protection – these exemptions are listed in Schedule 1 of the *Act* and include:

- Personal information;
- Information concerning trade secrets;
- Other commercially valuable information; or
- Any other information concerning the business, professional, commercial or financial affairs of a third party who is not the applicant.

7.0 Freedom of Information (FOI) Procedures, Contacts and Access Arrangements

It is the aim of the Shire to make information available promptly and at the least possible cost. Wherever possible, documents and information will be provided outside the FOI process.

If information is not routinely available, the *Freedom of Information Act 1992* provides the right to apply for documents held by the Shire and to enable the public to ensure that personal information in documents is accurate, complete, up-to-date, and not misleading.

7.1 Freedom of Information Applications

Access applications must be:

- In writing;
- Give sufficient information so that the documents requested can be identified;
- Give an Australian address to which notices can be sent; and
- Be lodged at the Shire with the appropriate application fee payable.

Applications and enquiries of Kojonup should be addressed to:

FOI Coordinator Or Telephone: (08) 9831 2400
Shire of Kojonup
PO Box 163
KOJONUP WA 6395

Applications will be acknowledged in writing, and applicants are notified of the decision within forty-five (45) days.

An application form is required and is available via website or through the Shire Admin Office. All applications will be processed and notified accordingly.

7.2 Freedom of Information Fees and Charges

A scale of fees and charges is set under the regulations of the *Freedom of Information Act*. Apart from the application fee for non-personal information, all charges are discretionary. A 25% concession may be applied where applicants can demonstrate that they are financially disadvantaged.

GST is not applied under Division 81 of the *Goods and Services Tax Act 1999*. The fees and charges are as follows:

1. Type of Fee

Application fee under section 12(1)(e) of the Act (for an application for non-personal information)	\$30.00
--	---------

2. Type of Charge

- a) Charge for time taken by staff dealing with the application (per hour, or pro rata for a part of an hour) \$30.00
- b) Charge for access time supervised by staff (per hour, or pro rata for a part of an hour) plus the actual \$30.00
additional cost to the agency of any special arrangements
(e.g. hire of facilities or equipment)

- c) Charges for photocopying:
- i. Per hour, or pro rata for a part of an hour of staff time; and \$30.00
 - ii. Per copy \$ 0.20
- d) Charge for time taken by staff transcribing information from a tape or other device \$30.00
(per hour, or pro rata for a part of an hour)
- e) Charge for duplicating a tape, film or computer information Actual Cost
- f) Charge for delivery, packaging and postage Actual Cost

Advance Deposits

An advance deposit of 25% of the estimated charges which will be payable in excess of the application fee may be requested at the discretion of the FOI Coordinator. A further advance deposit of up to 75% of the estimated charges payable in excess of the application fee may also be required.

Further interim payments may be required to meet the charges for dealing with the application.

Access Arrangements

Access to documents can be granted by way of inspection, a copy of a document, a copy of a video or audio tape, or computer disk, or a transcript of a recorded, shorthand or encoded document from which words can be reproduced.

Notice of Decision

As soon as possible but in any case within forty-five days, applicants are provided with a notice of decision, which will include details such as:

- The date the decision was made;
- The name and the designation of the officer who made the decision;
- If the document is an exempt document, the reasons for classifying the matter exempt, or the fact that access is given to an edited document; and Information on the right to review and the procedures to be followed to exercise those rights.

Refusal of Access

Applicants who are dissatisfied with a decision of the Shire are entitled to apply for an internal review by the Shire; an application should be made in writing within thirty days of receiving the notice of decision.

Applicants are to be notified of the outcome of the review within fifteen days.

If applicants disagree with the result, they can then apply to the Information Commissioner for an external review. Details are advised to appellants when the internal review decision is issued.

Freedom of Information Procedures for the Amendment of Personal Information

Records of a personal nature held by the Shire of Kojonup are staff employee records, financial interest disclosures by elected members, and Springhaven Medical Records.

Privacy and Responsible Information Sharing

In addition to its obligations under the *Freedom of Information Act 1992* (WA), the Shire of Kojonup collects, uses and discloses personal information in accordance with the *Privacy and Responsible Information Sharing Act 2024* (WA) and its Privacy Policy.

Members of the public may contact the Shire's Privacy Officer with any questions about how their personal information is collected, used or disclosed, or to seek access to or correction of personal information the Shire holds about them. This process operates alongside, and does not limit, a person's right to request amendment of their personal information under the *Freedom of Information Act 1992* (WA).

Any person concerned that any records maintained by the Shire may contain personal information about himself or herself that may require amendment can write or contact: -

FOI Coordinator
Shire of Kojonup
PO Box 163
KOJONUP WA 6395

Grant Thompson
CHIEF EXECUTIVE OFFICER
SHIRE OF KOJONUP