

## Briefing Session Tuesday, 20 June 2023 Attachments

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TOWN OF  
**Bassendean**

## **MINUTES**

# **Arts, Culture and Events Committee**

**Tuesday 6 June 2023, 3.30pm**

in the Council Chamber,  
Administration Building  
48 Old Perth Road, Bassendean WA 6054

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## **1 Declaration Of Opening; Acknowledgment of Country; Acknowledgment of Visitors; Disclaimer**

### **Acknowledgement of Traditional Owners**

The Chair acknowledged the past and present traditional owners of the land on which we gather to conduct this meeting, and pays its respects to their Elders, both past and present.

## **2 Announcements by the Presiding Member without Discussion**

Nil.

## **3 Attendances, Apologies and Leave of Absence**

### Committee Members

Cr Tallan Ames (Presiding Member)

Cr Kathryn Hamilton

Cr Jennie Carter

### Officers

Mr Luke Gibson, Director Community Planning

Ms Rikki-Jane Stocks, Senior Community Development Officer

Mr Salvatore Siciliano, Manager Community Development

### Public

Six members of the public were in attendance.

## **4 Declarations of Interest**

Nil.

## **5 Presentations or Deputations**

- Bassendean Primary School – Kylie Barr (Arts Teacher) and Karen Hethey (lead artist on project)
- Eastern Regional Bassendean Sub-Branch RSL - Justin Hughes (Vice President), Andrew Roberston (President) and David Beachem (Committee)
- Telethon Community Cinemas - Matt Campbell (Operations).

## **6 Confirmation of Minutes**

### **Arts, Culture and Events Committee Minutes of 7 March 2023**

The Committee was advised that the minutes were formally received by Council at the March 2023 OCM.

## **7 Business Deferred from Previous Meeting**

Nil.

## 8 Reports

8.1 Telethon Community Cinemas	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	LEGL/AGMT/161
Directorate	Community Planning
Previous Reports	July 2021 March 2023
Authority/Discretion	<b>Executive</b> The substantial direction setting and oversight role of the Council.
Attachments	Nil

### Purpose

This report is for the Committee to consider a request from Telethon Community Cinemas (TCC) to support an additional contract term for staging community cinemas for 2024/25 and beyond within the Town of Bassendean.

### Officer Recommendation – Item 8.1

That the Committee recommends that Council, subject to the Minister for Lands granting consent to the Agreement, authorises the Town enter into a new licence Agreement for Movies by Burswood Bassendean, based on the previous licence, to be for a two-year period commencing 1 November 2024 and expiring 30 April 2026 with a mutual option for a further 12 months expiring 30 April 2027.

### Committee Resolution – Item 8.1

MOVED Cr Hamilton, Seconded Carter, that the Committee recommends that Council, subject to the Minister for Lands granting consent to the Agreement, authorises the Town enter into a new licence Agreement for Movies by Burswood Bassendean, based on the previous licence, to be for a **one**-year period commencing 1 November 2024 and expiring 30 April **2025** with a mutual option for a further 12 months expiring 30 April **2026**.

CARRIED UNANIMOUSLY 3/0

<b>8.2 Commemorative Services</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	COMR/CERMO/2
<b>Directorate</b>	Community Development
<b>Previous Reports</b>	
<b>Authority/Discretion</b>	<b>Executive</b> The substantial direction setting and oversight role of the Council.
<b>Attachments</b>	Nil

### **Purpose**

The purpose of this report is for Council to consider a requested funding arrangement for commemorative services for the 23/24 financial year.

### **Officer Recommendation – Item 8.2**

That the Committee recommends that Council:

1. As part of the 2023-2024 budget deliberations, considers an amount of \$6,500 for Anzac Day and \$3,500 for Remembrance Day for the staging of commemorative services at the Bassendean War Memorial; and
2. Supports the establishment of a Memorandum of Understanding with the Eastern Regional RSL to outline roles, responsibilities, and cost-sharing in the staging of various commemorative services throughout the year.

### **Committee Resolution – Item 8.2**

MOVED Cr Ames, Seconded Cr Hamilton, That the Committee recommends that Council, subject to the establishment of a Memorandum of Understanding with the Eastern Regional RSL to outline roles, responsibilities, and cost-sharing in the staging of various commemorative services throughout the year, provides in 2023-2024, \$6,000 for the staging of Anzac Day and \$2,000 for the staging of Remembrance Day.

**CARRIED UNANIMOUSLY 3/0**



<b>8.3 Bassendean Primary School - Request for Funding - The Bilya Project</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	COMDEV/PLANNG/3
<b>Directorate</b>	Community Planning
<b>Previous Reports</b>	N/A
<b>Authority/Discretion</b>	<b>Executive</b> The substantial direction setting and oversight role of the Council.
<b>Attachments</b>	Nil

### Purpose

The purpose of this report is for the Committee to consider a request for funding from the Bassendean Primary School to implement *The Bilya Project* in 2023/24.

### Officer Recommendation – Item 8.3

That the Committee recommends that Council:

1. supports the request for community funding of \$7,000 towards the implementation of *The Bilya Project*;
2. authorises the CEO to execute a funding agreement with the Bassendean Primary School regarding the implementation of the project.

MOVED Cr Carter. Lapsed for want of a seconder.

### Committee Resolution – Item 8.3

MOVED Cr Hamilton, Seconded Cr Ames that the Committee recommends that Council:

1. supports the request for community funding of **\$5,000** towards the implementation of *The Bilya Project*;
2. authorises the CEO to execute a funding agreement with the Bassendean Primary School regarding the implementation of the project.

CARRIED UNANIMOUSLY 3/0

<b>8.4 Celebrating Birak</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	RECC/EVMNGT/3
<b>Directorate</b>	Community Development
<b>Previous Reports</b>	
<b>Authority/Discretion</b>	<b>Executive</b> The substantial direction setting and oversight role of the Council.
<b>Attachments</b>	Nil

### **Purpose**

The purpose of this report is for the Committee to consider the future staging of the Celebrating Birak event.

### **Officer Recommendation / Committee Resolution – Item 8.4**

MOVED Cr Ames, Seconded Cr Carter, that the Committee recommends that the Council agrees to the staging of Celebrating Birak in early December (incorporating recognition of International Volunteer Day) and notes that a Citizenship Ceremony will be hosted in late January.

CARRIED 2/1  
*Cr Hamilton voted against.*

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## **9 Motions of Which Previous Notice Has Been Given**

Nil.

## **10 Announcements of Notices of Motion for the Next Meeting**

Nil.

## **11 Confidential Business**

Nil.

## **12 Closure**

The next Committee meeting is to be held on 5 September 2023, commencing at 3.30pm.

The Presiding Member declared the meeting closed at 4.58pm.

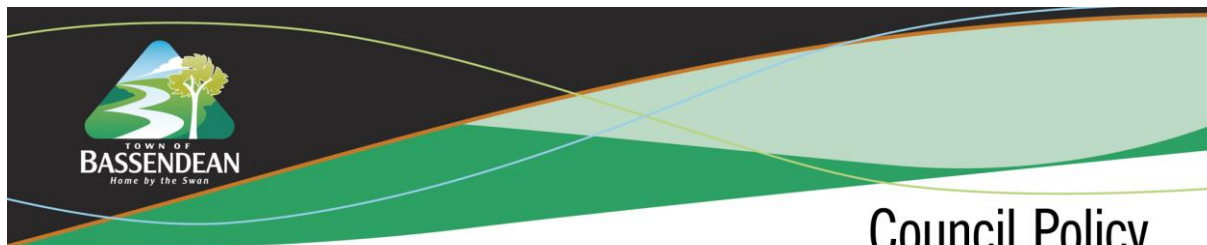
## 2.15 Single Use Plastics & Balloons

The Town of Bassendean recognises the need to protect the environment and is committed to reducing the amount of single-use plastics used within the Town by avoiding the use of single-use plastics and encouraging the use of alternatives.

This policy provides the requirements and obligations for the purchase, sale and use of single-use plastics and balloons at events on Town managed land and events managed by the Town including internal operations.

### Policy application

- This policy applies to all staff and with respect to:
  - All operations conducted by the Town.
  - Traders (excluding alfresco dining) operating with a permit issued by the Town.
  - Public functions and/or events held in thoroughfares, public places and on local government property where approval is required from the Town.
- This policy does not apply to:
  - Events that do not require approval from the Town
  - Traders and businesses that do not require a permit from the Town under the Local Law and;
  - Activities operating under a lease agreement from the Town entered into prior to this Policy being made.
- Persons to which this policy applies shall first agree to ensuring the following requirements are met prior to being issued approval to lease or book that place:
  - Balloons are not to be used, sold, distributed or released.
  - Single-use plastic or polystyrene serving materials and packaging are not to be used, sold or distributed.
  - Single-use plastic items must not be used in the purchase, sale, distribution and transport of food or goods, unless required under other conditions or legislation These items include but are not limited to:
    - Bags;
    - Disposable cups;
    - Cutlery & straws;
    - Plates & bowls; and
    - Takeaway containers.



## Council Policy

- Plastic beverage bottles are not to be used, sold or distributed, where suitable alternatives can be provided.
- Plastic event promotional materials must be re-used where possible.

Alternative options to single-use plastics must be fit for purpose with **reusable** products being prioritized for use in the first instance and **compostable** products being used where re-usable options are not readily available.

For suitable alternatives see the guidance document 'A guide for eliminating single-use plastics'.

Exemptions for reasons pertaining to health & safety should be made in writing to the CEO.

## Definitions

**Balloon** inflatable device made from rubber, latex, foil or plastic where the primary function is to be inflated.

**Compostable** means products complying with Australian Standard AS4736-2006 Biodegradable Plastics. Products that are able to decompose to produce a non-toxic soil product.

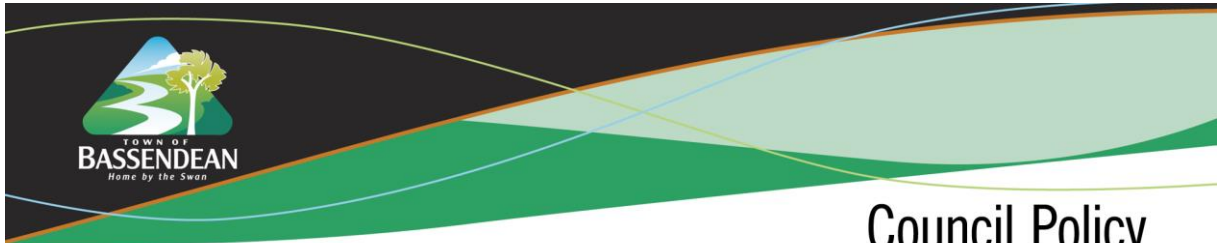
**Local Government Property** has the meaning as depicted in *Town of Bassendean Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2010*

**Permit** has the meaning as depicted in *Town of Bassendean Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2010*

**Polystyrene** synthetic resin which is a polymer of styrene, used chiefly as lightweight rigid foams and films.

**Public place** has the meaning as depicted in *Town of Bassendean Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2010*

**Re-usable** means a product that can be used a repeated number of times for the same purpose for which it was originally designed.



## Council Policy

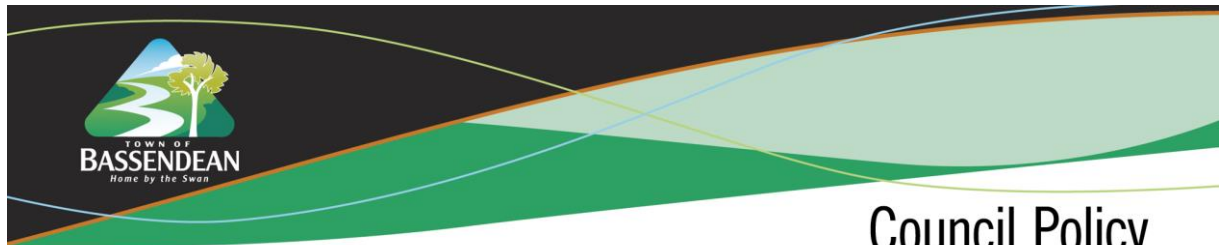
**Single Use Plastic** means a plastic product that is not conceived, designed or placed on the market to accomplish, within its life span, multiple use by being returned to the retailer for refill or re-used for the same purpose for which it was conceived.

**Thoroughfares** has the meaning as depicted in *Town of Bassendean Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2010*

**Trader** has the meaning as depicted in *Town of Bassendean Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law 2010*

## APPLICATION

<p><b>Policy Type:</b> Strategic Policy</p> <p><b>Link to Strategic Community Plan:</b> Environmental Sustainability &amp; Adaptation to Climate Change</p>	<p><b>Responsible Officer:</b> Manager Infrastructure Services</p> <p><b>First Adopted:</b> OCM-17/3/2020</p> <p><b>Last Reviewed:</b> March 2020</p> <p><b>Version : 1</b></p> <p><b>Next Review due by:</b> March 2023</p>
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## 2.9 Water Sensitive Urban Design and Water Conservation Policy

Australia is the driest inhabited continent in the world and Australian Local Governments have a significant role to play in minimising the impact on our limited water resources.

Our changing climate has become more noticeable in the past 10 years with altered rainfall intensity, reduced rainfall occurrences and changes in rainfall timing.

To manage the stormwater received the Town will apply Water Sensitive Urban Design (WSUD) principles.

### Objective

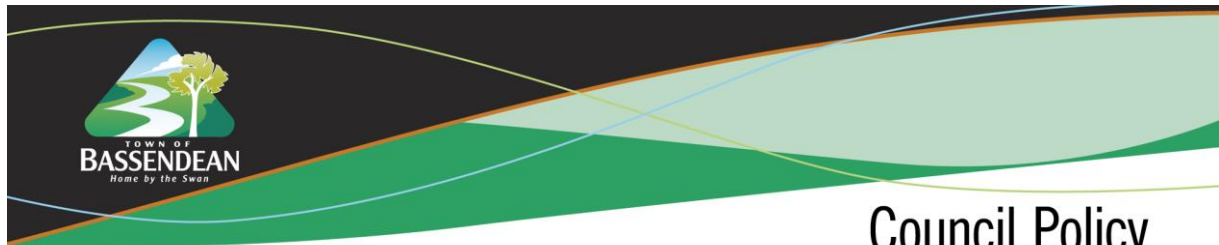
The Town of Bassendean's objectives for Water Sensitive Urban Design and Water Conservation Policy are:

- Ensure that water sensitive urban design and water conservation best management practices are implemented in all new development and redevelopment proposals;
- Raise awareness about the environmental impacts of water waste;
- Assist in protecting the values of the Swan and Canning River and watercourses, consistent with the requirements of the Environmental Protection (Swan and Canning Rivers) Policy 1998;
- Protect and where possible restore and enhance the environmental, economic and social (i.e. recreation and scenic) values of waterways and wetlands; and
- Retain or enhance open drains where possible by converting them to "living streams" in multiple use corridors that provide habitat for wildlife and passive recreation opportunities wherever possible.

### Strategies

The Town of Bassendean strives to achieve these objectives by:

- Assessing the Town's entire stormwater drainage network to identify water quality improvement opportunities;
- Incorporating the Building Code of Australia (BCA) 2010 "6 Star" minimum energy efficiency standards early on in the land use planning;
- Addressing water resource management at the catchment and sub-catchment level;



## Council Policy

- Storing and reusing stormwater and stormwater treatment in the drainage catchment prior to water discharging into water bodies such as the Swan and Canning Rivers; Ensuring stormwater system design incorporates features of waterways that improve water quality;
- Establishing vegetation (particularly native riparian vegetation) in stormwater management to promote filtering and slowing of runoff to maximise settling of particulate-bound pollutants;
- Ensuring structural best management practices which encompass the above principles;
- To protect property from flooding or damage by surface water or groundwater; and
- To ensure post-urban development conditions in watercourses approximate pre urban conditions (i.e. water level and flow regimes are maintained).

A comprehensive approach to stormwater management also involves the promotion of non-structural best management practices. These include source controls such as:

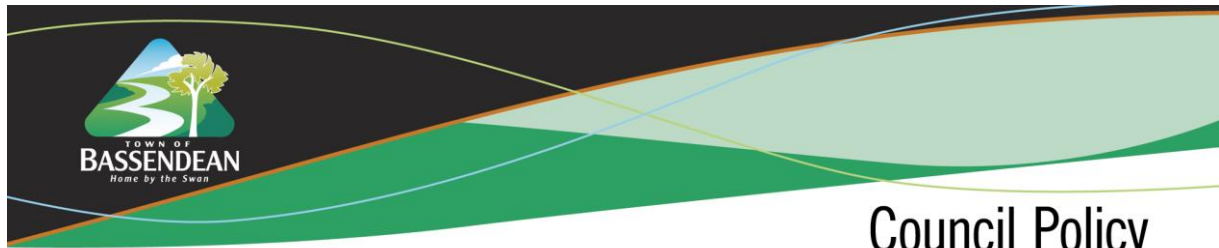
- Education to residents on water conservation, appropriate plant species, fertiliser and water use, street sweeping regimes; and
- Improved waste and stormwater management for industrial premises.

Selection of best management practices should follow Town of Bassendean, Local Planning Policy No. 3 – Water Sensitive Design, Local Planning Policy No. 4 – Flood Plain Management & Development, Local Planning Policy No. 14 – On-Storm Water, Local Planning Policy No. 18 - Landscaping with Local Plants, the Department of Water Stormwater Management Manual for Western Australia, the Building Code of Australia (BCA) 2010 “6” star requirements and the Natural Resource Management (NRM) Policy Manual .

### Detail

- Council has adopted Local Planning Policy No. 3 – Water Sensitive Design and Local Planning Policy No. 14 - On-Site Stormwater Policy;
- Providing training to all relevant employees to ensure that they are aware and are involved in assisting Council to implement this policy;
- Educating and promoting the Building Code of Australia (BCA) 2010 “6 Star” requirements.





# Council Policy

## Application

Responsibility for the implementation of this policy rests with the Mayor, Councillors, Council delegates and the Chief Executive Officer. The Chief Executive Officer (ECO) has the authority to administer the requirements of this policy. This policy is to be reviewed every three years

<p><b>Policy Type:</b> Strategic Policy</p> <p><b>Link to Strategic Community Plan:</b> Environmental sustainability and adaption to climate change</p>	<p><b>Responsible Officer:</b> Director Operational Services</p> <p><b>First Adopted:</b> June 2011</p> <p><b>Last Reviewed:</b> March 2014</p> <p><b>Version</b></p> <p><b>Next Review due by:</b> December 2016</p>
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## 2.11 Wetlands Policy

The Town of Bassendean is committed to protecting the natural environment and recognises that wetlands are a vital part of a complex link between the landscape, soil, groundwater, rivers, plants and animals and that Wetlands provide a habitat, refuge, breeding ground and food source for fauna.

### Objectives

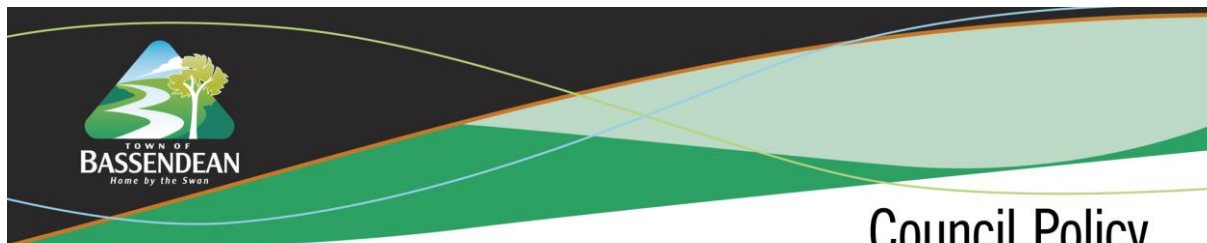
The Town of Bassendean's objectives of the Wetlands Policy are:

- To conserve and manage wetlands in an ecologically sustainable way and within a framework of integrated catchment management, and integration as part of ecological linkage development (in accordance with the Town's Collective Biodiversity Strategy);
- To prevent the further loss or degradation of valuable wetlands and wetland types, and promote wetland conservation, restoration and, in some instances, creation;
- To greatly increase community awareness and appreciation of the many values of wetlands and the importance of sound management of wetlands;
- To increase community involvement in the management of wetlands.

### Strategy

The Town of Bassendean strives to achieve these objectives by:

- Identifying all wetlands and prioritising in order of significance. This will allow decision making to be accountable in consideration of the wetland, and for appropriate objectives and management strategies to be determined;
- Ensuring adequate and appropriate buffering and/or setbacks of wetlands to maintain or enhance the environmental attributes, functions and values of the water resource and minimise the adverse impact of nearby land uses both existing and future;
- Implementing measures to manage vegetation cover and dependant ecosystems;
- Introducing measures that ensure implementation of best planning practice and best management;
- Assessing potential impacts the wetland may have on land use i.e. flooding;
- Protecting, managing, conserving and enhancing the environmental attributes, functions and values of wetlands;
- Preparing management plans for wetlands of significance;
- Rehabilitating damaged wetlands.

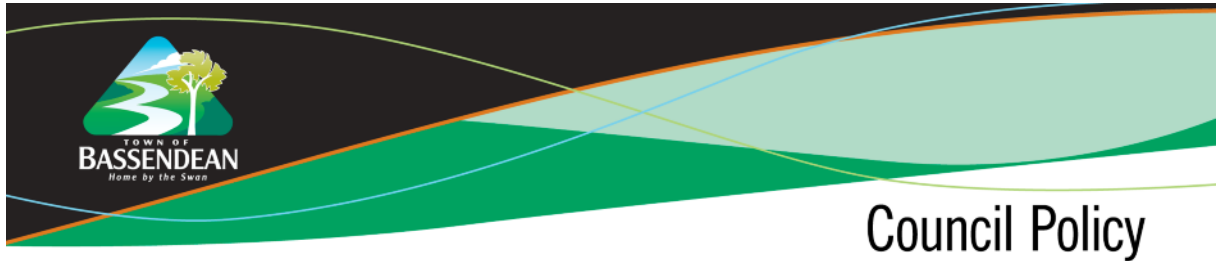


- Council adopted Local Planning Policy No. 3 – Water Sensitive Design, Local Planning Policy No. 4 – Flood Plain Management & Development and Local Planning Policy No. 14 – On-Site Stormwater Policy shall apply to all subdivisions, land development and redevelopment proposals;
- This policy applies to all Council parks, reserves and stormwater drainage networks;
- There are several wetlands within the Town of Bassendean, including:
  - Ashfield Flats Reserve (vested predominately with the Western Australian Planning Commission (WAPC). Department of Planning currently manage the vested land and the Department of Water manage the stormwater drains);
  - Bindaring Park/ Pickering Park;
  - Success Hill Reserve – natural springs;
  - Mary Crescent Reserve; and
  - Broadway Reserve.

## Application

Responsibility for the implementation of this policy rests with all Councillors, staff, volunteers and contractors of the Town of Bassendean. This policy is to be measured and reported upon in the quarterly and annual report. This policy is to be reviewed every three years.

<p><b>Policy Type:</b> Strategic Policy</p> <p><b>Link to Strategic Community Plan:</b> Environmental sustainability and adaption to climate change</p>	<p><b>Responsible Officer:</b> Director Operational Services</p> <p><b>First Adopted:</b> June 2011</p> <p><b>Last Reviewed:</b> March 2014</p> <p><b>Version</b></p> <p><b>Next Review due by:</b> December 2016</p>
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## LOCAL PLANNING SCHEME NO. 10

### LOCAL PLANNING POLICY NO 5. EARLSFERRY HOUSE DESIGN GUIDELINES

#### OBJECTIVE

To ensure development on the land adjacent to Earlsferry House is developed in such a manner as to maintain the historic character of the house.

#### APPLICATION

This policy applies to all the land within, or previously within, Lot 500 Nurstead Avenue, Bassendean.

#### POLICY

1. Any development, alteration, demolition or modification within the Earlsferry House site shall be referred to the Heritage Council for comment and/or recommendation prior to consideration by Council.
2. All development on the R10 zoned land shall comply with the following requirements:
  - a) All boundary fencing shall be ornamental picket or traditional red brick, and shall be no greater than 1.2 metres high, excepting that which is not visible from Nurstead Avenue or Guildford Road;
  - b) Dwellings shall present to Nurstead Avenue and shall be setback a minimum of 6 metres and a maximum of 9 metres from Nurstead Avenue;
  - c) Dwellings shall be no greater than one storey high;
  - d) Building materials shall be as follows:
    - i) walls - traditional red brick with light coloured (not grey) mortar or tuck-pointing;

- ii) roof - terracotta roof tiles, Custom Orb, colorbonded or painted, zincalume - roof pitch shall be no less than 30 degrees;
  - iii) colours - each building application shall be accompanied by a comprehensive colour scheme using heritage colours to the satisfaction of Council;
  - iv) roof plumbing - gutters to be ogee, ovolo or rounded - downpipes shall be round;
  - v) eaves - to be a minimum of 400mm excluding gutters. Under eaves is to be exposed with rafters, bird boards or closed with adequate ventilation - boxed eaves are prohibited;
  - vi) windows - to be timber or coloured aluminium frames, to be an upright style on all facades visible from the street - bay windows are acceptable, but corner windows should be avoided - window sills shall be projecting brick or timber;
  - vii) verandas, carports and garages - shall be constructed from brick or timber posts (not steel, aluminium or pine) and roofs shall be constructed to match those on the main dwelling, where such structures are visible from Guildford Road or Nurstead Avenue;
  - viii) driveways - internal driveways shall be brick paved or patterned to complement the colour of the main dwelling; and
- e) Satellite dishes, roof installations, all radio or television aerials, solar heaters, air-conditioning units or similar external attachment, shall be located such that they are not visible from either Nurstead Avenue or Guildford Road.

## **LOCAL PLANNING POLICY NO. 4 – HERITAGE AND CHARACTER**

### **Citation**

This is a Local Planning Policy prepared under Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*. This Policy may be cited as Local Planning Policy No. 4 – Heritage and Character.

### **Policy Statement**

Heritage supports the Town's amenity by providing familiarity and the presence of landmarks, by underpinning the 'sense of place', and by enhancing the quality of the built environment generally. The Town supports the conservation and enhancement of heritage places and recognises the importance of ensuring new development and alterations / additions to heritage places are sympathetic in design and are incorporated in ways that do not significantly detract from the characteristics and features of the place.

### **Policy Objectives**

- (a) To conserve and protect places and areas of heritage and/or character significance.
- (b) To ensure that subdivision and development does not adversely affect the significance of a heritage place and/or character areas and that new development is sympathetic to the existing character of the heritage place.
- (c) To designate Heritage Areas, for the purpose of Regulation 9 of the Planning and Development (Local Planning Schemes) Regulations 2015.

### **Application**

This policy applies to all applications for subdivision approval or development approval for places included within the Heritage List or Local Heritage Survey, or for land located within a designated Heritage Area. It does not apply to conservation of Aboriginal heritage except in cases where Aboriginal heritage places or areas are entered in the Heritage List, Local Heritage Survey or are located within a heritage area. Aboriginal heritage is protected by the Aboriginal Heritage Act 1972.

## Definitions

Archival Record:	means a record prepared by heritage architect or heritage consultant detailing the background, significance of the place, location, base plan, sketches, certificate of title, photographs and any other relevant matters relating to the heritage place.
Conservation Management Plan:	means a plan prepared by heritage architect or heritage consultant that guides the conservation and management of a heritage place.
Cultural Heritage Significance:	means aesthetic, historic, scientific, social or spiritual value for individuals or groups within Western Australia.
Federation:	means an architectural style that emerged from c1890s- 1915s.
Heritage Place:	means buildings, structures, other built forms, gardens and their surrounds on the Heritage List or Local Heritage Survey.
Inter-war:	means architectural styles that emerged from 1915- 1940.
Post-War:	means architectural styles that emerged during the 1940s-1960s.
Streetscape:	means the collective elements that contribute to a street, including architectural styles, front yards, car parking structures and access, infrastructure, footpaths, signage, street trees and landscaping and fencing and front boundary treatments.

## Policy Requirements

### 1. Heritage Areas

#### 1.1 Kenny Street Heritage Area

The Kenny Street Heritage Area is a residential area as identified in Appendix 1.

The area is characterised by its early 20th century residential architecture, including Federation, Inter-War and Post-War architectural styles. This portion of Bassendean was subdivided by a group of investors in the early 1900s under the promotional name of 'Tanner's Estate' or the 'Tanner's Extension Estate'. The area is significant as it is representative of development over the inter-war period, with residences formally occupied by prominent members of colonial society.

The material palette of the area includes weatherboard, red brick, compressed fibre cement and corrugated steel roof sheeting and terracotta roof tiles. Front boundary treatments are fairly uniform with medium high picket or visually permeable front fences.

To the north of the area, there is a consistent street tree planting pattern with a variety of native tree species, with a reduction in street tree planting heading south in the area. The topography of the area is undulating.

## **1.2 Old Perth Road Heritage Area**

The Old Perth Road Heritage Area is a commercial area as identified in Appendix 1.

Old Perth Road forms a boulevard from the Bassendean Train Station, with the Federation style shop fronts acting as the entrance to the town. Buildings to the north of Old Perth Road are single storey facing the street. The Bassendean Hotel influences a two-storey building scale along the southern side of the streetscape. The area comprises of predominantly brick structures with boundary walls and awnings over the footpath. Prominent two-storey buildings include the Padbury Buildings, Bassendean Hotel and the shop and residence at 42 Old Perth Road.

Elements that contribute to the significance of the area include the landmark buildings which have historic value and social value to the district. The buildings in this area demonstrate periods of development in the former town centre from the 1910s to the 1950s, have excellent aesthetic value and are largely intact examples of Inter War Free Classical style.

## **1.3 Devon Road Heritage Area**

The Devon Road Heritage Area is a residential area as identified in Appendix 1.

In 1897, land speculator, parliamentarian and government assayer, Henry Anstey purchased a large parcel designated as Location Q which he subdivided and offered for sale under the name 'Bindaring Estate'. Devon Road was part of this estate and the name owes its origin to the county in England. The Devon Road Heritage Area is characterised by its early 20th century residential architecture, including Federation and Inter-War architectural styles, and is significant based on the number of in-tact dwellings that are representative of this period.

The material palette in the area includes weatherboard, red brick, compressed fibre cement and corrugated steel roof sheeting and terracotta roof tiles.

Established front gardens with perimeter plantings and open or picket fences feature throughout the area. Some streets display a regular pattern of street tree planting however most streets have irregular planting of deciduous and native tree species. The individual gardens and street planting are generally of a high quality and well maintained which contributes to the amenity of the streetscape. The topography is generally flat.



## 1.4 Earlsferry Heritage Area

The Earlsferry Heritage Area is a residential area as identified in Appendix 1.

The key feature of the area is the building named “Earlsferry”, which has cultural heritage significance for the following reasons:

- it is a prominent landmark in the Guildford/Bassendean area;
- it is a fine example of the grand homes built close to the river in West Guildford during the gold boom years;
- it is important for its close association with John Short, Sir Edward Wittenoom, and Karl Drake-Brockman, three important persons who contributed significantly to the development of the State of Western Australia;
- it demonstrates the form and ambience of the lifestyle of wealthy Western Australians at the turn of the century;
- it is one of the few remaining grand turn-of-the-century properties situated along the Swan River on the outskirts of Perth.

In 1990, Earlsferry was Classified by the National Trust of Australia (WA) and in the same year the place was sold to Lesley-Anne Thomas. In 1993, a conservation plan was prepared to manage the future development of the place and in 1994 Earlsferry was included on the State Register of Heritage Places.

The lots subdivided from the former parent Lot 500 have, since their creation, been subject to design guidelines that seek to ensure development is sympathetic to the heritage value of the place.

## 2. General Development Standards

### 2.1 General Requirements

- (a) Development shall comply and/or conform to the requirements outlined in any Conservation Management Plan, Heritage Assessment or any other documented review of heritage value.
- (b) New dwellings should not try to replicate existing heritage places on the same street (i.e. faux heritage).
- (c) Unless otherwise prescribed, new dwellings shall be designed to integrate with the siting, scale, architectural style and form, materials and external finishes of the streetscape.

### 2.2 Alterations and Additions

- (a) Alterations and additions to a heritage place shall be compatible with the siting, scale, architectural style and form, materials and external finishes of the heritage place and shall not detract from the streetscape.

- (b) Alterations and additions are to be positioned and sized to ensure that the prominence of significant parts of the heritage place are retained, and should generally be located to the rear or less prominent elevation of the building.
- (c) New openings in façades visible from the street shall be avoided. Where new openings are proposed, they shall be proportionally related to those of the heritage place and not located on the original façade of the heritage place.
- (d) The original roof line and façade of the heritage place shall not be altered. Where replacement is required, the roof line and similar materials and colours to the original roof shall be provided.
- (e) View lines to the heritage place from the street shall not be obstructed by alternations and additions.

### **2.3 Carports and Garages**

- (a) Where possible, vehicle access, carports and garages are to be located to the rear of the heritage place.
- (b) Garages shall not be located in the front setback area of a heritage place.
- (c) The design of a carport in the front setback area should be discreet and compatible with the character of the heritage place, with any screening or door within the front setback area to be visually permeable.

### **2.4 Materials and Colours**

- (a) Where possible, paint colours shall reinstate early paint schemes. Investigations into previous paint schemes, determined on the basis of documentary and/or physical evidence (i.e. paint scrapes), is recommended to discern original paint schemes.
- (b) Previously un-rendered walls shall not be rendered and previously un-painted walls shall not be painted.

### **2.5 Fences and Gates**

- (a) Original front fences and gates shall be retained and conserved where possible.
- (b) Where original fences and gates cannot be retained, the proposed fence and gate shall comply with the following:
  - (i) Compliment the style and materiality of the heritage place;
  - (ii) Be visually permeable to ensure views to the heritage place are maintained;
  - (iii) Where possible, replicate a fence style consistent with the architectural style of the heritage period.

## 2.6 External Fixtures

- (a) External fixtures, such as satellite dishes, radio and TV antennae, air conditioning units and the like, shall not be visible from the streetscape and shall be designed to be sympathetic to the dwelling.
- (b) Where conduit or cabling is required to run along the surface of an external wall it shall be painted to match the wall colour.

## 2.7 Landscaping

In some instances, landscaping within the street setback area contributes to the heritage value of the place. Consideration should be given to appropriate landscaping design and plant species consistent with the heritage period.

## 2.8 Demolition

- (a) Pursuant to Clause 61(1) of Schedule 2, Part 7 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, development approval is not required for the demolition of any dwelling that does not form part of the Heritage List.
- (b) Where development approval is required for any demolition, the application will be assessed with consideration of the following:
  - (i) The significance of the heritage place;
  - (ii) The feasibility of restoring or adapting the heritage place, or incorporating it into new development; and
  - (iii) The extent to which the community would benefit from the proposed redevelopment.
- (c) Partial demolition of a heritage place may be supported where:
  - (i) The parts to be demolished do not contribute to the heritage significance of the place as identified in any Conservation Management Plan, Heritage Assessment, any other review of heritage value, Place Record Form (Local Heritage Survey) and/or Part 8 of this Policy;
  - (ii) The structural integrity of the remaining heritage place is retained; and
  - (iii) The demolition will not adversely impact the streetscape.

## 2.9 Variation to Site and Development Standards

The Town may vary one or more of the site or development requirements set out in the R- Codes where it involves the conservation of a heritage place.

## 2.10 Subdivision

Subdivision will only be supported where battle-axe lots are created to the rear of the existing dwelling, with the width of the parent lot to be retained, with the exception of the access leg. The creation of child lots between the heritage place and the street is not supported.

## 2.11 Information Requirements

- (a) Depending on the scale and nature of the proposal, the Town may require one or more of the following to assist the assessment and determination of an application:
  - (i) A Heritage Assessment in accordance with Clause 11, Schedule 2, Part 3 of the *Planning and Development (Local Planning Schemes) Regulations 2015*;
  - (ii) A documented review of heritage value in accordance with Clause 63(1)(c), Schedule 2, Part 8 of the *Planning and Development (Local Planning Schemes) Regulations 2015*;
  - (iii) A Conservation Management Plan (new or existing); and
  - (iv) In the case of a proposed (full or partial) demolition, a Structural Report.
- (b) The Town may require, as a condition of development approval, an archival record of the place, prepared by a suitability qualified heritage consultant, prior to development or demolition occurring.

## 3. Precinct-Specific Development Standards

### 3.1 Kenny Street Heritage Area

- (a) Development shall be single or double storey only and designed to address the street by way of major openings. With the exception of Guildford Road, second storey additions should be set back behind the main ridgeline so as to not be visible from the street in front of the heritage place.
- (b) Development shall be designed and constructed to maintain the natural topography of the site. Significant cut and fill and retaining shall be avoided.
- (c) Development shall be sited to be parallel to the street and setback consistent with the predominant building setbacks within the streetscape. Sufficient rear setbacks shall be provided to ensure the retention of open space and backyards.
- (d) Where new dwellings are proposed, the dwelling shall be designed to integrate with either Federation, Inter-War or Post-War dwelling styles by way of design elements and materials.

- (e) Car parking structures shall be in line or located behind the heritage place as to not dominate the dwelling or streetscape. Where car parking structures are located in front of the dwelling, they shall be open on all sides other than abutting the dwelling or visually permeable to the satisfaction of the Town.
- (f) Soft landscaping is encouraged, and expanses of hard landscaping such as paving shall be avoided. Removal of mature vegetation shall be avoided.
- (g) Where front boundary treatments are proposed, they shall either be low masonry walls, perimeter plantings or visually permeable fencing constructed of materials sympathetic to the dwelling and the streetscape.
- (h) Historic outbuildings such as sheds shall be retained and conserved where significant and they contribute to the character of the Area.

### **3.2 Old Perth Road Heritage Area**

- (a) New development shall respect the scale and view lines to landmark buildings, and be positioned to enhance streetscape vistas and view corridors.
- (b) Facades shall be stepped to express change of level across the building frontage, and relate and respond to neighbouring facades through the use of horizontal lines and design elements.
- (c) Whilst building design and materials should reference existing materials and design principles in the Area, development shall be contemporary and not replicate existing heritage places.
- (d) Development shall be provided with an over-pavement awning for the full width of the building to provide effective weather protection for pedestrians. The awning shall be located at first floor height only, line through with any existing awnings on adjacent developments and be simple in design.
- (e) Where additional storey(s) are permitted, these are to be designed to ensure that:
  - (i) The existing form and scale are respected and not overwhelmed; and
  - (ii) The addition does not interrupt or impinge on the prominence of the facade of the existing building, with additional levels set back to retain the integrity of the façade.

### **3.3 Devon Road Heritage Area**

- (a) Development shall be designed to address the street by way of major openings.
- (b) Development shall be setback and sited consistent with the predominant building siting and setbacks within the streetscape.

- (c) Where new dwellings are proposed, the dwelling shall be designed to integrate with either Federation or Inter-War dwelling styles by way of design elements and materials.
- (d) Car parking structures shall be in line or located behind the heritage place as to not dominate the dwelling or streetscape. Where car parking structures are located in front of the dwelling, they shall be open on all sides other than abutting the dwelling or visually permeable to the satisfaction of the Town.
- (e) Soft landscaping is encouraged, and expanses of hard landscaping such as paving shall be avoided. Removal of mature vegetation shall be avoided.
- (f) Where front boundary treatments are proposed, they shall either be low masonry walls, perimeter plantings or visually permeable fencing constructed of materials sympathetic to the dwelling and the streetscape.
- (g) Historic outbuildings such as sheds shall be retained and conserved where significant and if they are considered to contribute to the character of the Area.

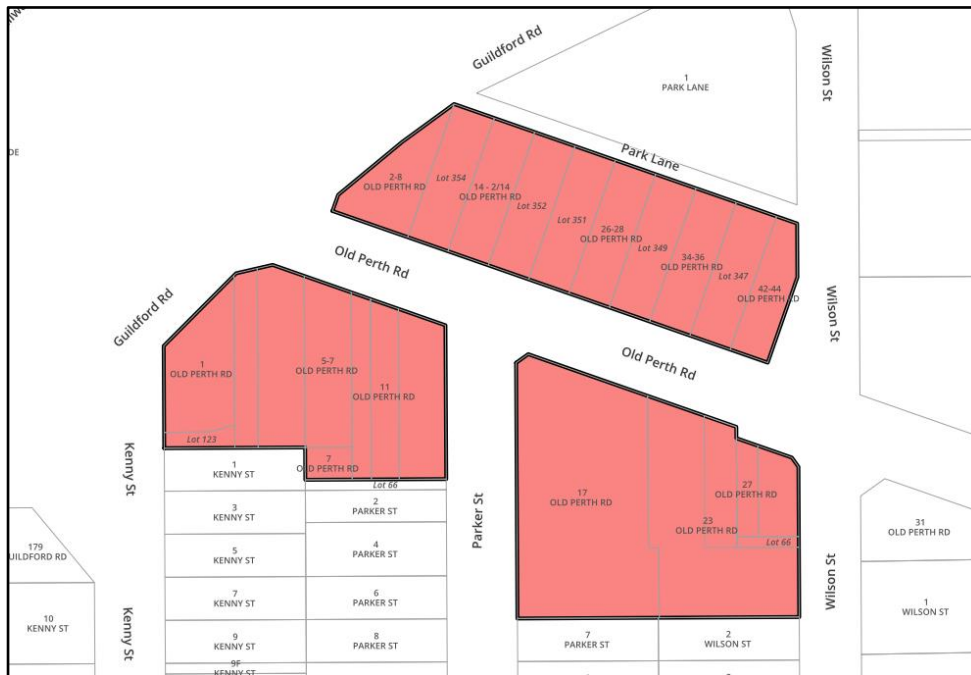
### **3.4 Earlsferry Heritage Area**

- (a) If visible from Nurstead Avenue or Guildford Road, boundary fencing shall be ornamental picket or traditional red brick, and shall be no greater than 1.2m high.
- (b) Dwellings shall present to Nurstead Avenue and shall be setback a minimum of 6m and a maximum of 9m from Nurstead Avenue.
- (c) Dwellings shall be no greater than one storey high.
- (d) Building materials shall be as follows:
  - (i) walls: traditional red brick with light coloured (not grey) mortar or tuck-pointing.
  - (ii) roof: terracotta roof tiles, Custom Orb, colorbond or zincalume, and shall have a roof pitch shall be no less than 30 degrees.
  - (iii) colours: heritage colours to the satisfaction of the Town.
  - (iv) roof plumbing: gutters to be ogee, ovolo or rounded, downpipes shall be round.
  - (v) eaves: to be a minimum of 400mm excluding gutters. Under eaves is to be exposed with rafters, bird boards or closed with adequate ventilation. Boxed eaves are prohibited.
  - (vi) windows: to be timber or coloured aluminium frames, to be an upright style on all facades visible from the street - bay windows are acceptable, but corner windows should be avoided - window sills shall be projecting brick or timber.

- (vii) verandas, carports and garages: shall be constructed from brick or timber posts (not steel, aluminium or pine) and roofs shall be constructed to match those on the main dwelling, where such structures are visible from Guildford Road or Nurstead Avenue.
- (viii) driveways: internal driveways shall be brick paved or patterned to complement the colour of the main dwelling.
- (e) Satellite dishes, roof installations, all radio or television aerials, solar heaters, air-conditioning units or similar external attachment, shall be located such that they are not visible from either Nurstead Avenue or Guildford Road.

## Appendix 1 – Heritage Areas

Clause 9 of the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

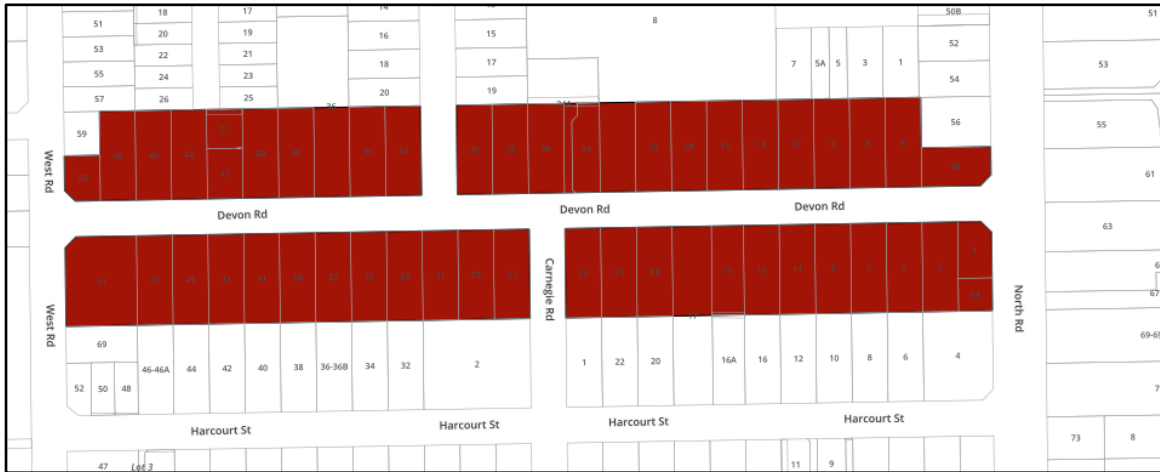


**Old Perth Road Heritage Area**



**Kenny Street Heritage Area**





**Devon Road Heritage Area**



**Earlsferry Heritage Area**

## Appendix 2 – Heritage Places within Heritage Areas

West End – Old Perth Road Heritage Area		
Place Name	Address	Category
Padbury's Buildings	1 Old Perth Road	1
Commercial Precinct, Old Perth Road	1 – 42 Old Perth Road	2
Bassendean Hotel	25 Old Perth Road	2

Kenny Street Heritage Area		
Place Name	Address	Category
House, 5 Eileen Street	5 Eileen Street	3
House, 29 Eileen Street	29 Eileen Street	3
House, 1 Kathleen Street	1 Kathleen Street	2
House, 14 Kathleen Street	14 Kathleen Street	3
House, 15 Kathleen Street	15 Kathleen Street	3
House, 20 Kathleen Street	20 Kathleen Street	3
House, 26 Kathleen Street	26 Kathleen Street	3
House, 29 Kathleen Street	29 Kathleen Street	3
House, 36 Kathleen Street	36 Kathleen Street	3
House, 45 Kathleen Street	45 Kathleen Street	3
House, 47 Kathleen Street	47 Kathleen Street	3
House, 12 Kenny Street	12 Kenny Street	3
House, 14 Kenny Street	14 Kenny Street	3
House, 16 Kenny Street	16 Kenny Street	3
House, 17 Kenny Street	17 Kenny Street	3
House, 18 Kenny Street	18 Kenny Street	3
House, 20 Kenny Street	20 Kenny Street	2
House, 29 Kenny Street	29 Kenny Street	3
House, 31 Kenny Street	31 Kenny Street	3
House, 45 Kenny Street	45 Kenny Street	3
House, 49 Kenny Street	49 Kenny Street	3
House, 53 Kenny Street	53 Kenny Street	3
House, 56 Kenny Street	56 Kenny Street	3
House, 58 Kenny Street	58 Kenny Street	3
House, 62 Kenny Street	62 Kenny Street	3
House, 64 Kenny Street	64 Kenny Street	3
House, 74 Kenny Street	74 Kenny Street	4
House, 75 Kenny Street	75 Kenny Street	3
House, 76 Kenny Street	76 Kenny Street	3
House, 79 Kenny Street	79 Kenny Street	3
House, 82 Kenny Street	82 Kenny Street	3
House, 16 Parker Street	16 Parker Street	3
House, 21 Parker Street	21 Parker Street	3
House, 26 Parker Street	26 Parker Street	3
House, 27 Parker Street	27 Parker Street	3
House, 62 Parker Street	62 Parker Street	3
House, 67 Parker Street	67 Parker Street	3
House, 73 Parker Street	73 Parker Street	3
House, 80 Parker Street	80 Parker Street	3
House, 84 Parker Street	84 Parker Street	3
House, 85 Parker Street	85 Parker Street	3
House, 87 Parker Street	87 Parker Street	3
Anglican Rectory (fmr)	4 Wilson Street	2
House, 16 Wilson Street	16 Wilson Street	3
House, 20 Wilson Street	20 Wilson Street	3

Bassendean Masonic Lodge (fmr)	25 Wilson Street	1
House, 35 Wilson Street	35 Wilson Street	3
House, 37 Wilson Street	37 Wilson Street	3
House, 41 Wilson Street	41 Wilson Street	3
House, 45 Wilson Street	45 Wilson Street	3
House, 54 Wilson Street	54 Wilson Street	3
House, 60 Wilson Street	60 Wilson Street	3
House, 62 Wilson Street	62 Wilson Street	3
House, 68 Wilson Street	68 Wilson Street	3
House, 69 Wilson Street	69 Wilson Street	3
House, 73 Wilson Street	73 Wilson Street	3
House, 77 Wilson Street	77 Wilson Street	3
House, 6 Palmerston Street	6 Palmerston Street	3

Devon Road Heritage Area		
Place Name	Address	Category
Devon Road Precinct	1 – 50 Devon Road	2
Lelham	8 Devon Road	3
House, 11 Devon Road	11 Devon Road	3
House, 13 Devon Road	13 Devon Road	3
House, 14 Devon Road	14 Devon Road	3
House, 16 Devon Road	16 Devon Road	3
House, 17 Devon Road	17 Devon Road	3
House, 20 Devon Road	20 Devon Road	3
House, 21 Devon Road	21 Devon Road	3
House, 28 Devon Road	28 Devon Road	3
House, 29 Devon Road	29 Devon Road	3
House, 30 Devon Road	30 Devon Road	3
House, 40 Devon Road	40 Devon Road	3
House, 43 Devon Road	43 Devon Road	3
House, 46 Devon Road	46 Devon Road	3
House, 47 Devon Road	47 Devon Road	3
House, 48 Devon Road	48 Devon Road	3

Earlsferry Heritage Area		
Place Name	Address	Category
Earlsferry (Briarsleigh)	1 Earlsferry Court	1

### Appendix 3 – Heritage Period Style Guide

Federation	
<b>Characteristics</b>	Freestanding single-storey houses.
<b>Materials</b>	Tuck-pointed brick.
<b>Built Form</b>	Simple built forms
	Timber sashed windows equally proportion on the front façade with a central doorway.
	Round bullseye to multi-paned and coloured casement sash windows, often with leadlights.
	Verandahs ornamented with turned timber or cast iron columns, balustrades and a frieze.
<b>Roofs</b>	Simple hipped roofs, often with a projecting gable. Witches' hats, gablets and various gables feature in grander bungalows.
	Roofs covered with terracotta tiles or painted corrugated metal, usually steeply-sloped with wide eaves
	Stucco detailing
	Gable ends ornamented with roughcast and battens painted in dark colours.
	Brick chimneys, often positioned on each side of the dwelling.
<b>Fencing</b>	Gardens divided into a front and rear garden via fencing.
	Pickets of decorative wire netting while side fences were of simple palings.
<b>Landscaping</b>	Hardy and drought-tolerant plants.
Inter-War	
<b>Characteristics</b>	Freestanding single-storey houses with informal lawns and gardens.
<b>Materials</b>	Brown brick, roughcast or pebble dash render or weatherboard walls.
	Rendered walls painted in off-white, beige or cream.
<b>Built Form</b>	Verandah roofs contained within walls and the overhanging roof.
	Heavily built verandah posts
	Verandah posts often pylon-shaped and tapered upwards from a wide base.
	Garages at side of the dwelling, making driveways an integral part of the front garden.
<b>Roofs</b>	Low-pitched roofs emphasising horizontal lines covered with terracotta tiles.
	Exposed rafters and purlins projected from the roof.
<b>Fencing</b>	Low brick or 'pillow-faced' limestone block fences.
	Cyclone wire and timber post fencing
<b>Landscaping</b>	Garden beds bordering the house and along boundary fences.
	Spiky buffalo grass kept closely clipped, edged by gravel or stone flagged paths.

Post-War	
<b>Characteristics</b>	Freestanding single-storey houses.
<b>Materials</b>	Plain brick walls and chimneys with minimal exterior decorative elements.
	Predominantly brick or compressed fibre cement sheeting
	Plain timber or aluminium windows.
<b>Built Form</b>	Prominent window-walls.
	Limited decoration.
<b>Roofs</b>	Hipped/gabled roofs with a low lying gable of around 30 degrees.
	Flat roofs introduced in more contemporary designs
	Marseilles pattern tiles in conservative designs
<b>Fencing</b>	Low brick walls or letterbox delineating property from street.
<b>Landscaping</b>	Large areas of buffalo lawn, beds of bright flowers and useful shrubs.
	Deciduous specimen trees.
	Informal lines in garden beds, crazy paving and veneered walls with flat stone.
	Concrete edging for garden beds

Document Control box			
<b>Document Responsibilities:</b>			
<b>Owner:</b>	Community Planning	<b>Owner Business Unit:</b>	Planning and Regulation
<b>Inception Date:</b>	24 May 2022	<b>Decision Maker:</b>	Council
<b>Review Date:</b>	27 June 2023	<b>Repeal and Replace:</b>	N/A
<b>Compliance Requirements:</b>			
<b>Legislation:</b>	<i>Planning and Development Act 2005 Planning and Development (Local Planning Scheme) Regulations 2015</i>		

**Policy Number: Local Planning Policy No. 2**  
**Policy Title: Sustainable Development**

**1. Citation**

This is a Local Planning Policy prepared under Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*. This Policy may be cited as Local Planning Policy No. 2 – Sustainable Development.

**2. Policy Statement**

The Town recognises the increasing importance of sustainable development and its benefits including reduced greenhouse gas emissions, reduced utility bills and an increased natural comfort level for occupants. Simple yet effective measures can be implemented to minimise energy and water use, enabling the Town to create a more sustainable future.

**3. Policy Objectives**

- (a) To enact Clause 4.3.1.2 of Local Planning Scheme No. 10 (LPS 10), which relates to development of land designated with a split residential density code on the scheme map.
- (b) To clearly outline the criteria and design standards for the sustainable design of residential development; providing a framework for assessing whether residential developments have adopted sustainable design principles.
- (c) To encourage and facilitate sustainable built form development throughout the district.

**4. Application**

This policy applies to applications for single houses, grouped dwellings and multiple dwellings (up to an including R35 only) but not to applications for multiple dwellings in areas coded R40 and above, which will be assessed against State Planning Policy 7.3 – Residential Design Codes – Volume 2 – Apartments.

Section 6.1 of the Policy only applies to applications for development approval for land that is designated with a split residential density code under LPS 10 and seeks approval at the middle or higher residential coding.

Section 6.2 of the Policy applies to all applications for development approval that involve the construction of new dwellings.

Minor alterations/additions that do not impact the energy efficiency of an existing dwelling are exempt from the provisions of this policy.

## 5. Definitions

NatHERS: *the Nationwide House Energy Rating Scheme which measures a home's energy efficiency to generate a star rating. It is one option to demonstrate compliance with the minimum energy efficiency standards for new buildings outlined in the Building Code of Australia. For further information, see [www.nathers.gov.au](http://www.nathers.gov.au)*

Rain Garden: *a garden comprising native shrubs, perennials and flowers planted in a small depression to filter and treat stormwater runoff.*

## 6. Policy Requirements

### 6.1 Split Density Coded Sites

#### 6.1.1 New Dwellings

Each new dwelling shall achieve a minimum 70 efficiency points as assessed against the checklist contained as Attachment A, or alternatively, comply with all of the following requirements:

- (a) Each individual dwelling shall demonstrate a NatHERS star rating (or other comparable star rating measurement tool which is accredited by the National Construction Code / Building Code of Australia) which is one star in excess of the current energy efficiency requirement of the Building Code of Australia specified for a class 1A building; and
- (b) The NatHERS (or other accredited equivalent) star rating for the dwelling shall be certified by a NatHERS (or other accredited equivalent) energy assessor using the NatHERS (or other accredited equivalent) software and shall be provided as part of the application for development approval; and
- (c) A rain garden with an area no less than 2% of the roof cover. For example, a dwelling with 100m of roof cover will require a rain garden of at least 2m<sup>2</sup>.

#### 6.1.2 Retained Dwellings

Where an existing dwelling is proposed to be retained as part of a development, the retained dwelling must be upgraded to incorporate all of the following sustainable elements:

- (a) A minimum 3kw photovoltaic solar panel system; and
- (b) A minimum 3,000L capacity rainwater tank that is plumbed to either a toilet or laundry within the dwelling; or alternatively an approved grey-water reuse system that collects grey water from the laundry and bathrooms and re-directs it for garden irrigation / ground water recharge; and
- (c) Installation of electric vehicle charging points (3-phase power) or the capacity for electric vehicle charging points to be installed at a later time; and
- (d) A rain garden with an area no less than 2% of the roof cover. For example, a dwelling with 100m<sup>2</sup> of roof cover will require a rain garden of at least 2m<sup>2</sup>.

## 6.2 All Development

- (a) Each dwelling shall be provided with a minimum 3kw photovoltaic solar panel system.
- (b) Each dwelling shall be provided with a minimum 3,000L capacity rainwater tank that is plumbed to either a toilet or laundry within the dwelling; or alternatively an approved grey-water reuse system that collects grey water from the laundry and bathrooms and re-directs it for garden irrigation / ground water recharge.
- (c) Installation of electric vehicle charging points (3-phase power) or the capacity for electric vehicle charging points to be installed at a later time.
- (d) Roof structures are to have the following maximum solar absorptance ratings:
  - (i) Flat roof structures that are not visible from the street or adjacent properties – 0.4.
  - (ii) Pitched roof structures or roof structures that are visible from the street or adjacent properties – 0.5, unless otherwise required by Local Planning Policy – Heritage and Character, a Conservation Management Plan and/or a Heritage Assessment.

### Document Control

<b>Directorate</b>	Community Planning
<b>Business Unit</b>	Development and Place
<b>Inception Date</b>	1. OCM 24 May 2022
<b>Version</b>	1. OCM 24 May 2022
<b>Next Review Date</b>	February 2024



## Attachment A: Sustainable Development Policy Credit Point Checklist

Proposed Development: \_\_\_\_\_

Address: \_\_\_\_\_

	Design Element	Credit Point Available	Credit Points Claimed	Comments
<b>Section 1: Planning and Orientation</b>				
1.	Orientation - longest axis east west.	10		
	<i>Orientation of dwelling excluding garage and any associated storage area.</i>			
2.	North facing courtyard (or balcony for upper floor apartments), and main living areas.	12.5		
	Windows to living areas occupying a min 50% of the north facing wall.	12.5		
	<i>A roof overhang is to be provided beyond the main living area windows which is of a sufficient depth to provide shading to these openings during summer but which does not project to an extent so as to unreasonably block direct solar access during the winter months (e.g. for full height sliding doors, solid roofing is not to extend more than 2.4m beyond the sliding doors).</i>			
3.	Windows to bedrooms minimised in area and south facing. One bedroom window is permitted to face north.	15		
	<i>A standard bedroom window (i.e. 1.2m<sup>2</sup>) is permitted and will not be penalised. The available points are apportioned between the number of bedrooms that are contained within each respective dwelling. For example, a 3 bedroom dwelling which incorporates two bedrooms each with south facing windows (minimised in area – 1.2m<sup>2</sup> or below) and a third bedroom with a window facing east or west would achieve a score of 10 points.</i>			
4.	Eastern and western walls are either blank or only have openings to non-habitable utility rooms.	10 (east) 10 (west)		
	<i>It is acknowledged that windows may need to be located on eastern or western facing walls for the purpose of cross ventilation. Where a secondary window to a habitable room is located on an eastern or western wall and is kept beneath 1 square metre in area, points will not be deducted for such windows.</i>			
	<i>Where the only window to a habitable room is located on an eastern or western facing wall, 5 points will be deducted for each opening, irrespective of size.</i>			

	<i>Where a patio or verandah roof projects a minimum of 3m beyond an east or west facing opening to a habitable room, points will not be deducted in relation to that opening.</i>			
5.	60% of all habitable rooms shall be cross ventilated through the provision of windows on walls that have opposing orientations.  (i.e. a bedroom with a south facing window and a secondary window of under 1 square metre on a western or eastern facing wall)	10		
<i>Part credit points are not allocated for this criterion. An open plan living / dining / kitchen area is treated as one room.</i>				
<b>Section 2: Sustainability Features</b>				
6.	The provision of either a solar pergola or solar hot water heating system or photovoltaic solar panel system.	15		
<i>Where a solar pergola is to be provided, it is to be positioned to the northern side of the main windows of the main living area of the dwelling and the louvres are to be fixed and positioned at 34 degrees to north.</i>				
<b>Section 3: Landscaping and Water Use</b>				
7.	Landscaping design and plant selection to demonstrate compliance with low water use gardening principals.	5		
<i>A landscape plan is to be prepared by a relevant industry professional and is to be submitted in conjunction with the application for development approval.</i>				
<b>TOTAL</b>		<b>100</b>		<b>Score ≥ 70</b> Yes / No

## **LOCAL PLANNING POLICY NO. 2 – SUSTAINABLE DEVELOPMENT**

### **Citation**

This is a Local Planning Policy prepared under Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*. This Policy may be cited as Local Planning Policy No. 2 – Sustainable Development.

### **Policy Statement**

The Town recognises the increasing importance of sustainable development and its benefits including reduced greenhouse gas emissions, reduced utility bills and an increased natural comfort level for occupants.

Simple yet effective measures can be implemented to minimise energy and water use, enabling the Town to create a more sustainable future.

### **Policy Objectives**

- (a) To enact Clause 4.3.1.2 of Local Planning Scheme No. 10 (LPS 10), which relates to development of land designated with a split residential density code on the scheme map.
- (b) To clearly outline the criteria and design standards for the sustainable design of residential development; providing a framework for assessing whether residential developments have adopted sustainable design principles.
- (c) To encourage and facilitate sustainable built form development throughout the district.

### **Application**

Section 1 of the Policy applies to those applications for development approval for land that is designated with a split residential density code under LPS 10 and seeks approval at the middle or higher residential coding.

Section 2 of the Policy applies to all applications for development approval involving new dwellings requiring assessment against *State Planning Policy 7.3 – Residential Design Codes – Volume 1 (Part B) – Low Density* and *(Part C) – Medium Density*, including alterations/additions that may or will impact the energy efficient performance of an existing dwelling.

Note: The requirements do not extend to applications requiring assessment against *State Planning Policy 7.3 – Residential Design Codes Volume 2 – Apartments*.

## Definitions

**NatHERS:** the Nationwide House Energy Rating Scheme which measures a home's energy efficiency to generate a star rating. It is one option to demonstrate compliance with the minimum energy efficiency standards for new buildings outlined in the Building Code of Australia. For further information, see [www.nathers.gov.au](http://www.nathers.gov.au)

**Rain Garden:** a garden comprising native shrubs, perennials and flowers planted in a small depression to filter and treat stormwater runoff.

## Policy Requirements

### 1. Split Density Coded Sites

#### 1.1 New Dwellings

Each new dwelling shall demonstrate an individual NatHERS star rating (or other comparable star rating measurement tool which is accredited by the National Construction Code / Building Code of Australia) which is one star in excess of the current energy efficiency requirement of the Building Code of Australia specified for a class 1A building.

The NatHERS (or other accredited equivalent) star rating for the dwelling shall be certified by a NatHERS (or other accredited equivalent) energy assessor using the NatHERS (or other accredited equivalent) software and shall be provided as part of the application for development approval.

#### 1.2 Retained Dwellings

Where an existing dwelling is proposed to be retained as part of a development, the retained dwelling must be upgraded to incorporate all of the following:

- (a) A minimum 3kw photovoltaic solar panel system.
- (b) A minimum 3,000L capacity rainwater tank that is plumbed to either a toilet or laundry within the dwelling; or alternatively an approved grey-water reuse system that collects grey water from the laundry and bathrooms and re-directs it for garden irrigation / ground water recharge.

- (c) Installation of electric vehicle charging points (3-phase power) or the capacity for electric vehicle charging points to be installed at a later time. *See note below.*
- (d) A rain garden with an area no less than 2% of the roof cover. For example, a dwelling with 100m<sup>2</sup> of roof cover will require a rain garden of at least 2m<sup>2</sup>.

## **2. All New Dwellings (Single and Split Density Coded Sites)**

Each new dwelling shall comply with all of the following requirements:

- (a) Each dwelling shall be provided with a minimum 3kw photovoltaic solar panel system.
- (b) Each dwelling shall be provided with a minimum 3,000L capacity rainwater tank that is plumbed to either a toilet or laundry within the dwelling; or alternatively an approved grey-water reuse system that collects grey water from the laundry and bathrooms and re-directs it for garden irrigation / ground water recharge.
- (c) Installation of electric vehicle charging points (3-phase power) or the capacity for electric vehicle charging points to be installed at a later time. *See note below.*
- (d) A rain garden with an area no less than 2% of the roof cover. For example, a dwelling with 100m<sup>2</sup> of roof cover will require a rain garden of at least 2m<sup>2</sup>.
- (e) Roof structures are to have the following maximum solar absorptance ratings:
  - (i) Flat roof structures that are not visible from the street or adjacent properties – 0.4.
  - (ii) Pitched roof structures or roof structures that are visible from the street or adjacent properties – 0.5, unless otherwise required by Local Planning Policy – Heritage and Character, a Conservation Management Plan and/or a Heritage Assessment.

*Note: the installation of charging equipment (charging cable and/or unit) should be undertaken by a qualified electrician in accordance with AS/NZS 3000 Electrical Installations (known as the Australian/New Zealand Wiring Rules), particularly Appendix P (Guidance for Installation and Location of Electrical Vehicle Socket-Outlets and Charging Stations). It is recommended that a smoke alarm or a heat alarm is installed in garages where an Electric Vehicle is regularly parked or charged.*

<b>Document Control box</b>			
<b>Document Responsibilities:</b>			
<b>Owner:</b>	Community Planning	<b>Owner Business Unit:</b>	Planning and Regulation
<b>Inception Date:</b>	24 May 2022	<b>Decision Maker:</b>	Council
<b>Review Date:</b>	27 June 2023	<b>Repeal and Replace:</b>	N/A
<b>Compliance Requirements:</b>			
<b>Legislation:</b>	<i>Planning and Development Act 2005 Planning and Development (Local Planning Scheme) Regulations 2015</i>		

## TOWN OF BASSENDEAN

### STATEMENT OF COMPREHENSIVE INCOME

by Nature and Type

Budget For the year ended 30 June 2024

	<b>2023/24 Draft Budget (a)</b>	<b>2022/23 Estimate (b)</b>	<b>2022/23 Revised Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Rates	15,469,341	14,409,305	14,409,305
Operating grants, subsidies and contributions	633,176	536,024	568,524
Fees and charges	6,897,110	6,561,135	6,661,135
Service charges	505,423	505,423	513,034
Interest revenue	544,923	457,345	417,345
Other revenue	81,000	218,794	122,994
	<b>24,130,973</b>	<b>22,688,026</b>	<b>22,692,337</b>
<b>Expenses</b>			
Employee costs	(12,635,098)	(12,049,864)	(12,049,864)
Materials and contracts	(7,604,673)	(7,080,675)	(7,680,675)
Utility charges	(751,119)	(698,715)	(698,715)
Depreciation	(4,875,818)	(4,664,896)	(3,881,983)
Finance Costs	(41,804)	(28,798)	(28,798)
Insurance	(523,133)	(489,297)	(489,297)
Other expenditure	(1,938,353)	(1,964,959)	(1,964,959)
	<b>(28,369,998)</b>	<b>(26,977,204)</b>	<b>(26,794,291)</b>
<b>Subtotal</b>	<b>(4,239,025)</b>	<b>(4,289,178)</b>	<b>(4,101,954)</b>
Discontinued Operations			
Capital grants, subsidies and contributions	2,305,824	988,379	988,379
Profit on asset disposals	0	0	0
Loss on asset disposals	(25,000)	(15,000)	(15,000)
	<b>2,280,824</b>	<b>973,379</b>	<b>973,379</b>
	<b>0</b>		
<b>Net result</b>	<b>(1,958,201)</b>	<b>(3,315,799)</b>	<b>(3,128,575)</b>
<b>Other comprehensive income</b>			
Changes on revaluation of non-current assets	0	0	0
<b>Total other comprehensive income</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>	<b>(1,958,201)</b>	<b>(3,315,799)</b>	<b>(3,128,575)</b>

## TOWN OF BASSENDEAN

### RATE SETTING STATEMENT

#### By Nature and Type

#### Budget for the Year Ended 30 June 2024

### RATE SETTING STATEMENT

#### OPERATING ACTIVITIES

Net current assets at start of financial year - surplus/(deficit)

#### Revenue from operating activities (excluding rates)

Operating grants  
Fees and charges  
Service charges  
Interest revenue  
Other revenue

#### Expenditure from operating activities

Employee costs  
Materials and contracts  
Utility charges  
Depreciation  
Finance costs  
Insurance  
Other expenditure  
Loss on asset disposals

Non-cash amounts excluded from operating activities

#### Amount attributable to operating activities

#### INVESTING ACTIVITIES

Capital grants, subsidies and contributions  
Payments for property, plant and equipment  
Payments for construction of infrastructure  
Proceeds from disposal of assets  
Proceeds from self-supporting loans

#### Amount attributable to investing activities

#### FINANCING ACTIVITIES

Repayment of borrowings  
Principal elements of finance lease payments  
Proceeds from new borrowings  
Transfers to cash backed reserves (restricted assets)  
Transfers from cash backed reserves (restricted assets)

#### Amount attributable to financing activities

#### Budgeted deficiency before general rates

#### Estimated amount to be raised from general rates

Net current assets at end of financial year - surplus/(deficit)

	2023/24 Projected Budget	2022/23 Estimated Actuals	2022/23 Budget
	\$	\$	
Net current assets at start of financial year - surplus/(deficit)	2,474,922	2,206,060	1,320,660
Revenue from operating activities (excluding rates)			
Operating grants	633,176	536,024	554,442
Fees and charges	6,897,110	6,561,135	6,767,613
Service charges	505,423	505,423	513,034
Interest revenue	544,923	457,345	317,345
Other revenue	81,000	218,794	267,981
	8,661,632	8,278,721	8,420,415
Expenditure from operating activities			
Employee costs	(12,635,098)	(12,049,864)	(12,049,864)
Materials and contracts	(7,604,673)	(7,080,675)	(8,147,824)
Utility charges	(751,119)	(698,715)	(698,715)
Depreciation	(4,875,818)	(4,664,896)	(3,881,983)
Finance costs	(41,804)	(28,798)	(28,797)
Insurance	(523,133)	(489,297)	(489,297)
Other expenditure	(1,938,353)	(1,964,959)	(2,047,865)
Loss on asset disposals	(25,000)	(15,000)	(15,000)
	(28,394,998)	(26,992,204)	(27,359,345)
Non-cash amounts excluded from operating activities	4,900,818	4,679,896	3,896,983
<b>Amount attributable to operating activities</b>	<b>(12,357,626)</b>	<b>(11,827,527)</b>	<b>(13,721,287)</b>
INVESTING ACTIVITIES			
Capital grants, subsidies and contributions	2,305,824	988,379	1,770,730
Payments for property, plant and equipment	(1,440,740)	(525,736)	(1,516,700)
Payments for construction of infrastructure	(4,069,938)	(1,288,228)	(2,991,951)
Proceeds from disposal of assets	22,000	52,000	52,000
Proceeds from self-supporting loans	21,503	21,503	21,503
<b>Amount attributable to investing activities</b>	<b>(3,161,351)</b>	<b>(752,082)</b>	<b>(2,664,418)</b>
FINANCING ACTIVITIES			
Repayment of borrowings	(287,354)	(104,061)	(104,061)
Principal elements of finance lease payments	(134,932)	(160,000)	(160,000)
Proceeds from new borrowings	750,000	750,000	750,000
Transfers to cash backed reserves (restricted assets)	(1,915,097)	(860,563)	(790,763)
Transfers from cash backed reserves (restricted assets)	1,637,019	1,019,850	2,330,707
<b>Amount attributable to financing activities</b>	<b>49,636</b>	<b>645,226</b>	<b>2,025,883</b>
<b>Budgeted deficiency before general rates</b>	<b>(15,469,341)</b>	<b>(11,934,383)</b>	<b>(14,359,822)</b>
<b>Estimated amount to be raised from general rates</b>	<b>15,469,341</b>	<b>14,409,305</b>	<b>14,511,165</b>
<b>Net current assets at end of financial year - surplus/(deficit)</b>	<b>(0)</b>	<b>2,474,922</b>	<b>151,343</b>



**NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

Note	2023/24 Budget 30 June 2024	2022/23 Estimate 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	11,813,916	14,010,760	9,314,095
Financial assets - Un-restricted	0	0	172,237
Financial assets - Restricted	0	0	2,000,000
Receivables	1,720,000	1,720,000	809,666
Contract assets	0	0	
Inventories	5,000	5,000	4,562
Other assets	0	0	
	<u>13,538,916</u>	<u>15,735,760</u>	<u>12,300,560</u>
<b>Less: current liabilities</b>			
Trade and other payables	(200,000)	(200,000)	(267,012)
Bonds and Deposits	(2,000,000)	(2,000,000)	(2,013,548)
Contract liabilities	(300,000)	(300,000)	(425,948)
Rates in Advance	(95,000)	(95,000)	
Lease liabilities	(110,000)	(110,000)	(108,701)
Short term borrowings	(120,000)	(120,000)	(104,061)
Employee provisions	(2,300,000)	(2,300,000)	(2,424,877)
Other provisions	(20,130)	(20,130)	(20,130)
	<u>(5,145,130)</u>	<u>(5,145,130)</u>	<u>(5,364,277)</u>
<b>Net current assets</b>	<u>8,393,786</u>	<u>10,590,630</u>	<u>6,936,283</u>
<b>Less: Total adjustments to net current assets</b>	<u>(8,393,786)</u>	<u>(8,115,708)</u>	<u>(6,784,940)</u>
<b>Net current assets used in the Rate Setting Statement</b>	<u>0</u>	<u>2,474,922</u>	<u>151,343</u>

TOWN OF BASSENDEAN  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024

**NET CURRENT ASSETS (CONTINUED)**

**EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Add: Loss on asset disposals	25,000	15,000	15,000
Add: Depreciation	4,875,818	4,664,896	3,881,983
<b>Non cash amounts excluded from operating activities</b>	<u>4,900,818</u>	<u>4,679,896</u>	<u>3,896,983</u>

**(c) Non-cash amounts excluded from investing activities**

The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

**Adjustments to investing activities**

Movement in current other provision associated with restricted cash

			25,000
<b>Non cash amounts excluded from investing activities</b>	<u>0</u>	<u>0</u>	<u>25,000</u>

**(d) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts	(8,862,294)	(8,584,216)	(7,236,210)
- Current portion of borrowings	120,000	120,000	104,061
- Current portion of lease liabilities	110,000	110,000	108,701
- Current portion of employee benefit provisions held in reserve	238,508	238,508	238,508
<b>Total adjustments to net current assets</b>	<u>(8,393,786)</u>	<u>(8,115,708)</u>	<u>(6,784,940)</u>

**TOWN OF BASSENDEAN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**CASH FLOWS FROM OPERATING ACTIVITIES**

	NOTE	2023/24 Budget	2022/23 Estimate	2022/23 Budget
<b>Receipts</b>				
Rates		\$ 15,469,341	\$ 14,409,305	\$ 14,511,165
Operating grants, subsidies and contributions		633,176	536,024	554,442
Fees and charges		6,897,110	6,561,135	6,767,613
Service charges		505,423	505,423	513,034
Interest revenue		544,923	457,345	317,345
Goods and services tax received		1,200,000	1,200,000	1,127,030
Other revenue		81,000	218,794	267,981
		<u>25,330,973</u>	<u>23,888,026</u>	<u>24,058,610</u>
<b>Payments</b>				
Employee costs		(12,635,098)	(12,049,864)	(12,049,864)
Materials and contracts		(7,604,673)	(7,080,675)	(8,147,824)
Utility charges		(751,119)	(698,715)	(698,715)
Finance costs		(41,804)	(28,798)	(28,797)
Insurance		(523,133)	(489,297)	(489,297)
Goods and services tax paid		(1,200,000)	(1,200,000)	(1,073,738)
Other expenditure		(1,938,353)	(1,964,959)	(2,047,865)
		<u>(24,694,180)</u>	<u>(23,512,308)</u>	<u>(24,536,100)</u>
<b>Net cash provided by (used in) operating activities</b>	2	636,793	375,718	(477,490)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	2(a)	(1,440,740)	(525,736)	(1,516,700)
Payments for construction of infrastructure	2(a)	(4,069,938)	(1,288,228)	(2,991,951)
Capital grants, subsidies and contributions		2,305,824	988,379	1,770,730
Proceeds from sale of property, plant and equipment	2(a)	22,000	52,000	52,000
Proceeds on other loans and receivables [describe]		21,503	21,503	
<b>Net cash provided by (used in) investing activities</b>		<u>(3,161,351)</u>	<u>(752,082)</u>	<u>(2,685,921)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	2(a)	(287,354)	(104,061)	(104,061)
Proceeds from self-supporting loans				21,503
Payments for principal portion of lease liabilities	3	(134,932)	(160,000)	(160,000)
Payments for financial assets at amortised cost - term deposits		0	4,398,693	1,000,000
Proceeds from new borrowings	2(a)	750,000	750,000	750,000
<b>Net cash provided by (used in) financing activities</b>		<u>327,714</u>	<u>4,884,632</u>	<u>1,507,442</u>

**Net increase (decrease) in cash held**

		(2,196,844)	4,508,268	(1,655,969)
Cash at beginning of year		14,010,760	9,502,492	10,970,064
<b>Cash and cash equivalents at the end of the year</b>	2	<u><b>11,813,916</b></u>	<u><b>14,010,760</b></u>	<u><b>9,314,095</b></u>

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

**TOWN OF BASSENDEAN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**(a) Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
	\$	\$	\$
Cash at bank and on hand	7,813,916	10,010,760	5,314,095
Term deposits	4,000,000	4,000,000	4,000,000
<b>Total cash and cash equivalents</b>	<b>11,813,916</b>	<b>14,010,760</b>	<b>9,314,095</b>
Held as			
- Unrestricted cash and cash equivalents	3(a) 651,622	3,126,544	1,638,389
- Restricted cash and cash equivalents	3(a) 11,162,294	10,884,216	7,675,706
- Restricted cash and cash equivalents	3(a) 11,813,916	14,010,760	9,314,095
Restricted financial assets at amortised cost	0	0	2,000,000

**Restrictions**

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents		11,162,294	10,884,216	7,675,706
- Restricted financial assets at amortised cost - term deposits	3(a)	0	0	2,000,000
		<b>11,162,294</b>	<b>10,884,216</b>	<b>9,675,706</b>

The assets are restricted as a result of the specified purposes associated with the liabilities below:

Financially backed reserves	0	8,862,294	8,584,216	7,236,210
Contract liabilities		300,000	300,000	425,948
Bonds and other deposits	3(b)	1,897,500	1,897,500	1,911,048
Hyde Retirement Village Bonds		102,500	102,500	102,500
		<b>11,162,294</b>	<b>10,884,216</b>	<b>9,675,706</b>

**Reconciliation of net cash provided by operating activities to net result**

**(b) Reconciliation of Net Result to Net Cash Provided by Operating Activities**

<b>Net result</b>		(1,958,201)	(3,315,799)	(2,657,035)
Depreciation	2	4,875,818	4,664,896	3,881,983
(Profit)/loss on sale of asset	2	25,000	15,000	15,000
(Increase)/decrease in receivables		0	0	51,556
(Increase)/decrease in inventories		0	0	1,736
Capital grants, subsidies and contributions		(2,305,824)	(988,379)	(1,770,730)
<b>Net cash from operating activities</b>		<b>636,793</b>	<b>375,718</b>	<b>(477,490)</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**TOWN OF BASSENDEAN**  
**CASH BACKED RESERVES as at 30 June 2024**

Movement	2022/23 Estimate Opening Balance	2022/23 Budget Transfer to	2022/23 Estimate Transfer (from)	2022/23 Estimate Closing Balance	2023/24 Budget Opening Balance	Interest 2023/24 Budget Transfer to	Direct 2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance
	\$	\$	\$	\$					
(a) Employee Entitlements Reserve	839,916	21,098	(217,123)	643,891	643,891	19,317			663,208
(b) Unspent Grants Reserve	144,674	3,505	(148,179)	0	0	0			0
(c) Fleet and Plant Reserve	369,531	6,108	(204,132)	171,507	171,507	5,145	608,505	(610,220)	174,937
(d) Wind in the Willows Childcare Reserve	265,110	101,480		366,590	366,590	10,998	55,000	(125,000)	307,588
(e) Aged Persons Reserve	513,632	8,468	(100,000)	422,100	422,100	12,663			434,763
(f) Youth Development Reserve	30,168	449	(10,000)	20,617	20,617	619			21,236
(g) Community Facilities Reserve	155,343	1,893	(5,000)	152,236	152,236	4,567		(156,803)	0
(h) Underground Power Reserve	87,070	1,296	0	88,366	88,366	2,651			91,017
(i) Bus Shelter Reserve	21,931		(21,931)	0 *	0	0		0	0
(j) Street Tree Reserve	94,265	2,898	(50,000)	47,163	47,163	1,415			48,578
(k) Drainage Infrastructure Reserve	138,346	102,341	(50,000)	190,687	190,687	5,721		(196,408)	(0)
(l) Land and Buildings Infrastructure Reserve	2,362,135	34,695		2,396,830	2,396,830	71,905		(140,000)	2,328,735
(m) Information Technology Reserve	881,412	210,166	(141,485)	950,093	950,093	28,503	106,366		1,084,962
(n) Future Projects Reserve	682,020	12,931	0	694,951	694,951	20,849			715,800
(o) Marine Assets Reserve	75,176	1,123	0	76,299	76,299	2,289		(78,588)	(0)
(p) Waste Processing/Disposal Reserve	677,288	5,770	0	683,058	683,058	19,634	9,817		712,509
(q) Waste Asset Reserve	200,000	15,384	0	215,384	215,384	6,462	50,000		271,846
(r) Waste Programs Reserve	903,931	78,228	(10,000)	972,159	972,159	45,633	9,817	(320,000)	707,609
(s) Natural Areas Reserve	251,555	4,177	(62,000)	193,732	193,732	5,812	110,975		310,519
(t) Jubilee Reserve Reserve	50,000	202,803	0	252,803	252,803	7,584	250,000		510,387
(u) Underground Power Reserve - Eden Hill	0	13,819		13,819	13,819	415			14,234
(v) Events & Culture Reserve	0	31,931		31,931	31,931	958	9,682	(10,000)	32,571
(w) Asset Enhancement Reserve							431,799		431,799
(x) Carry Forward Reserve									0
	8,743,503	860,563	(1,019,850)	8,584,216	8,584,216	273,136	1,641,961	(1,637,019)	8,862,294

## TOWN OF BASSENDEAN

### Purpose of Reserve

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

<u>Reserve name</u>	<u>Anticipated date of use</u>	<u>Purpose of the reserve</u>
(a) Employee Entitlements Reserve	Ongoing	To provide funds for future payments to staff for employee entitlements.
(b) Unspent Grants Reserve	Closed	To provide for unspent funding received as grant contributions to Works and Services.
(c) Fleet and Plant Reserve	Ongoing	To accrue funds for the purpose of replacement of fleet and plant.
(d) Wind in the Willows Childcare Reserve	Ongoing	To accrue funds for the purpose of asset improvement in the Centre and to cater for future surplus or deficit in operations.
(e) Aged Persons Reserve	Ongoing	To accrue funds to provide for the operational deficit, refurbishment and capital expenses, for Hyde Retirement Village.
(f) Youth Development Reserve	Ongoing	To provide funds for activities and facilities for the benefit of youth in the Town.
(g) Community Facilities Reserve	Closed	To accrue funds for major expenditure in the provision of community facilities.
(h) Underground Power Reserve	Ongoing	To accrue funds to assist residents facing financial hardship with meeting the property owner contribution costs of underground power.
(i) Bus Shelter Reserve	Closed	To provide funds for the purpose of installation or replacement of bus shelters within the Town.
(j) Street Tree Reserve	Ongoing	To accrue unspent funds from tree planting program for the purpose of planting and maintaining trees.
(k) Drainage Infrastructure Reserve	Closed	To provide for the renewal and upgrade of the drainage network.
(l) Land and Buildings Infrastructure Reserve	Ongoing	To hold funds accrued as a result of sale of land and buildings for the provisions of funds for the purchase and development of land and building infrastructure.
(m) Information Technology Reserve	Ongoing	To fund the acquisition and enhancement of technology and digital service delivery initiatives.
(n) Future Projects Reserve	Ongoing	To assist in funding new and upgrade capital initiatives that are generally significant in nature and provide a means to spread the costs of intergenerational assets over multiple years.
(o) Marine Assets Reserve	Closed	To fund the renewal of marine assets ie. jetty, pontoons and associated river bank restoration projects.
(p) Waste Processing/Disposal Reserve	Ongoing	To accrue funds to accommodate fluctuations in annual waste collection costs and start-up costs of new waste processing (or reduction) programs.
(q) Waste Asset Reserve	Ongoing	To accrue funds for the long term asset renewal and purchase of new waste management assets.
(r) Waste Programs Reserve	Ongoing	To implement programs and projects identified in the Strategic Waste Plan.
(s) Natural Areas Reserve	Ongoing	To provide for the future restoration of Natural Area Reserves at Point Reserve and Bindaring Park.
(t) Jubilee Reserve Reserve	Ongoing	To accrue funds for major expenditure in the provision of community facilities at Jubilee Reserve.
(u) Underground Power Reserve - Eden Hill	Ongoing	To enable an equalisation reserve to cover any timing income and expenditure related to Eden Hill Underground Project.
(v) Events & Culture Reserve	Ongoing	To accrue funds for significant or major events/cultural activities.
(w) Asset Enhancement Reserve	New	To accrue funds for Upgrade and Replacement of Infrastructure Assets.
	New	
(x) Carry Forward Reserve		To accrue unspent funds from Operating and Capital Works Program to enable continuation in future years



## Proposed 2023/24 Differential Rates – Statement of Objects and Reasons

In accordance with the provisions of Section 6.33 and 6.36 of the *Local Government Act 1995* (the **Act**), the Town of Bassendean proposes to implement differential rates and minimum payments on various categories of properties within the Town for 2023/24, as resolved for advertising by Council on 23 May 2023.

This paper details the Objects and Reasons for the proposed Differential Rates.

Rates are a primary source of revenue for the Town and are levied each financial year on all ratepayers in a manner that is fair and equitable so as to meet the Town's annual budget commitments.

Rates are levied on all rateable properties within the boundaries of the Town Municipality in accordance with the Act. The overall objective of the rates for the 2023/24 Annual Budget is to provide for the net (i.e. after taking into account all other forms of revenue) funding requirements of the Town's services, activities, operational expenditure and current and future capital requirements, as outlined in the Town's Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, and Strategic Budget Policy.

The rates in the dollar will be applied on the general valuation as supplied by the Valuer General in respect of Gross Rental Values (**GRV**) effective from 1 July 2023, as amended by any interim valuations received subsequent to that date.

If land is undeveloped, a statutory valuation of three per cent of the unimproved value for residential properties and five per cent for commercial and industrial properties is applied by the Valuer General to determine the GRV.

Considering the Town's Strategic Community Plan, corporate business plans and operational and capital requirements, a general rate increase of 7 per cent was endorsed by Council, which would require a residential rate in the dollar of 7.7400 cents.

For all commercial and industrial properties, Council endorsed a premium of 15 per cent over the residential rate in the dollar, in recognition of the higher infrastructure and maintenance costs that are incurred within these zones, resulting in a rate in the dollar of 8.9010.

For all vacant land, Council endorsed a premium of 50 per cent over the residential rate in the dollar, to encourage development, resulting in a rate in the dollar of 11.6100.

Council endorsed an increase to the minimum payment of 7 per cent, from \$1,106 to \$1,183. The minimum payment applies to all three differential rating categories.

### Differential Rate Categories

Section 6.33 of the Act sets out the basis on which differential general rates may be based and states (in part):

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —
  - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*; or
  - (b) a purpose for which the land is held or used as determined by the local government; or
  - (c) whether or not the land is vacant land; or
  - (d) any other characteristic or combination of characteristics prescribed.

## Town of Bassendean

- (3) In imposing a differential general rate, a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.

Section 6.35 of the Act sets out the basis on which minimum payments may be based and states:

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
- (a) 50% of the total number of separately rated properties in the district; or
  - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
- (a) the number of separately rated properties in the district; or
  - (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
- (a) to land rated on gross rental value;
  - (b) to land rated on unimproved value; and
  - (c) to each differential rating category where a differential general rate is imposed.

The proposed rate in the dollar and minimum payment for each differential rating category is:

Rating Category	Rate in Dollar in Cents	Minimum Payment (\$)
Improved – Residential	7.7400	1,183
Improved – Commercial and Industrial (GRV)	8.9010	1,183
Vacant Land – Residential, Commercial and Industrial (GRV)	11.6100	1,183

## Town of Bassendean

Following are the objects and reasons for each of the differential rates: -

### **Improved – Residential (GRV)**

#### CHARACTERISTICS

The Improved – Residential differential general rate applies to land valued on a GRV basis, which is zoned or held under the Town Planning Scheme for the purpose of residential use and has an improvement erected on it.

#### OBJECTS AND REASONS

The object of this rate category is to apply a base differential general rate to land zoned and used for residential purposes and to act as the Town's benchmark differential rate by which other GRV rated properties are assessed. The reason is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Town.

The proposed rate in the dollar for this category is 7.7400 cents, with a minimum payment of \$1,183. This will apply to 6,787 properties or 92 per cent of the Town's rateable properties.

### **Improved –Commercial and Industrial Category (GRV)**

#### CHARACTERISTICS

The Improved – Commercial and Industrial differential general rate applies to land valued on a GRV basis, which is zoned or held under the Town Planning Scheme for the purpose of commercial or industrial use and has an improvement erected on it.

#### OBJECTS AND REASONS

The object of this rate category is to apply a higher differential general rate to land zoned and used for commercial and industrial purposes. The reason is to raise additional revenue to meet the higher level of service costs associated with commercial and industrial properties and the localities within which they are situated. Higher service costs typically include costs associated with increased maintenance and renewal of assets and infrastructure.

The proposed rate in the dollar for this category is 8.9010 cents, with a minimum payment of \$1,183. This will apply to 348 properties or 4.7 per cent of the Town's rateable properties.

### **Vacant Land – Residential, Commercial and Industrial (GRV)**

#### CHARACTERISTICS

The Vacant Land – Residential, Commercial and Industrial differential general rate applies to land valued on a GRV basis, which is zoned or held under the Town Planning Scheme for the purpose of residential, commercial or industrial and is vacant land.

#### OBJECTS AND REASONS

The object of this rate category is to impose a higher differential general rate to vacant land within the Town. The reason is to encourage development, as the Town considers the development of all vacant rateable land



## **Town of Bassendean**

to be in the best interests of the community, to stimulate growth and development and improve the vibrancy of the Town.

The proposed rate in the dollar for this category is 11.6100 cents, with a minimum payment of \$1,183. This will apply to 246 properties or 3.3 per cent of the Town's rateable properties.

### **Objects for minimum rating**

Rates are calculated by multiplying a property's assessed GRV by the adopted rate in the dollar. However, Council can apply a minimum rate, which recognises that all ratepayers have an equal opportunity to enjoy the facilities and services provided by Council, regardless of the value of their property.



# **Town of Bassendean**

## **2023/24 Fees and Charges**

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<b>CHILDREN'S SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>WIND IN THE WILLOWS EARLY CHILDHOOD EDUCATION</b>			
Daily Fee	C	\$136.00	\$127.00

<b>COMMUNITY DEVELOPMENT</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>BONDS – ALL COMMUNITY FACILITIES</b>			
<b>Bond Payment Scale</b>			
(a) Low risk (community meeting / regular hirer / less than 50 people / no alcohol)	C	\$0.00	\$0.00
(b) Medium risk - (based on risk assessment - bond may be taken)	C	\$500 - \$1,000	\$500 - \$1,000
(c) High risk (more than 100 people / alcohol)	C	\$1,500.00	\$1,500.00
<b>Key Bonds - Standard Key</b>			
Casual - Short Term	C	\$50.00	\$50.00
Permanent - Long Term	C	\$100.00	\$100.00
Additional Keys (Per Key/Non-Refundable)	C	\$20.00	\$20.00
<b>Late Administration Fee</b>			
Changes to bookings within 10 days of event. This fee applies to both community facilities and ovals/reserves.	C	\$20.00	\$20.00
<b>HALL HIRE - LARGE HALL</b>			
Bassendean Community Hall, Bassendean Seniors & Community Centre, Alf Faulkner & Stan Moses Pavilion. <i>(*Bonds may apply)</i>			
<b>Meetings and General Use</b> Community groups, not-for-profit organisations, clubs, associations and local residents receive a 50% discount			
Weekday Rate Per Hour	C	\$31.00	\$29.00
Weekend Rate Per Hour (From 12noon Friday - Sun)	C	\$38.00	\$35.50
<b>Social Functions / Parties</b> Not for Profit, Community Groups and Locals receive 10% discount			
Social Function Weekday Rate Per Hour	C	\$44.00	\$40.00
Social Function Weekend Rate Per Hour (From 12noon Friday - Sunday)	C	\$50.00	\$45.00
<b>HALL HIRE - SMALL ROOM HIRE</b>			
Bassendean Community Committee Room, Library Meeting rooms, Learning and Sharing Centre Rooms. <i>(*Bonds may apply)</i>			
<b>Meetings and General Use</b> Community groups, not-for-profit organisations, clubs, associations and local residents receive a 50% discount			
Weekday Rate Per Hour	C	\$24.50	\$23.00
Weekend Rate Per Hour (From 12noon Friday - Sunday)	C	\$27.50	\$25.50
<b>Leisure Activities</b>			
Scrabble Club	C	\$12.00	\$11.00
Relax Program Courses	C	Courses ranging from \$10-\$200	
<b>Licences</b>			
Liquor Consumption Permit (BYO & not for Sale) - Local Law	S	\$15.00	\$15.00

<b>COMMUNITY DEVELOPMENT</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>OTHER SPORTING FACILITIES AND EQUIPMENT</b>			
<b>Sports Lighting Incentive Payment Scheme - Club Contribution towards lights (1/3 contribution as per CSRFF)</b>			
Contributing Sporting Club per kilowatt per hour	C	\$1.10	\$1.05
Non-Contributing Sporting Club per kilowatt per hour	C	\$1.35	\$1.30
<b>RESERVES AND OVALS - ACTIVE USE - CASUAL HIRERS</b>			
<b>Football/Soccer Ovals</b>			
Per Session	C	\$150.00	\$150.00
<b>Local Schools</b>			
During School Hours	C	Free	Free
<b>Synthetic Cricket Wicket</b>			
Per Session	C	\$150.00	\$150.00
<b>Turf Cricket Wicket</b>			
Per Session	C	\$305.00	\$305.00
<b>RESERVES AND OVALS - LOCAL TEAM MATCH DAY FEES (JUNIORS 50% FEE DISCOUNT)</b> Group hirers based in the Town of Bassendean which provide an activity for the community without any profit-making objectives.			
<b>Local Per Team - No Gate Fee</b>			
Cricket - Synthetic	C	\$295.00	\$280.00
Cricket - Turf	C	\$1,650.00	\$1,500.00
Football	C	\$485.00	\$460.00
Little Athletics	C	\$535.00	\$510.00
Other Rectangular Sports	C	\$410.00	\$390.00
Soccer	C	\$325.00	\$310.00
<b>Local Per Team - With Gate Fee</b>			
Football	C	\$745.00	\$710.00
Soccer	C	\$450.00	\$430.00
<b>RESERVES AND OVALS - ACTIVE USE - LOCAL TEAM TRAINING CHARGES (JUNIORS 50% FEE DISCOUNT)</b> Group hirers based in the Town of Bassendean which provide an activity for the community without any profit-making objectives.			
<b>Local Per Team - No Gate Fee</b>			
Cricket - Synthetic	C	\$295.00	\$280.00
Cricket - Turf	C	\$1,650.00	\$1,500.00
Football	C	\$485.00	\$460.00
Little Athletics	C	\$535.00	\$510.00
Other Rectangular Sports	C	\$410.00	\$390.00
Soccer	C	\$325.00	\$310.00

<b>COMMUNITY DEVELOPMENT</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>BONDS – ALL COMMUNITY RESERVES</b>			
<b>Bond Payment Scale</b>			
(a) Casual Hire Bond - Reserve	C	\$500.00	\$500.00
(d) Special/Public Events Bond	C	\$1,500.00	\$1,500.00
<b>Activities on Thoroughfares and Public Trading in Thoroughfares and Public Places Local Law and Property Local Law</b>			
Permit application fee	C	Nil	Nil
Usage charge – Personal trainers (single day)	C	\$50.00	\$40.00
Usage charge – Personal trainers (unrestricted - annual fee)	C	\$1,100.00	\$1,000.00
Usage charge – Public Trading (single day)	C	\$50.00	\$40.00
Usage charge – Public Trading (weekend and public holidays - annual fee)		\$500.00	N/A
Usage charge – Public trading (unrestricted - annual fee)	C	\$1,100.00	\$500 per annum
Usage charge - Small events (up to 100 attendees, no entry fee)	C	Nil	\$150.00
Usage charge - Medium events (100 - 1000 attendees and/or up to 10 stalls/traders)	C	Nil	\$500.00
Usage charge - Large events (over 1000 attendees and/or more than 10 stalls/traders) ** charges based on public events risk matrix .	C	Up to \$1,000**	\$1,000.00
Usage charge – Alfresco Dining		Nil	Nil

<b>LIBRARY SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>Laminating</b>			
A3	C	\$3.60	\$3.30
A4	C	\$1.80	\$1.65
<b>Photocopying</b>			
Black & White A3 - Per Side	C	\$0.50	\$0.40
Black & White A4 - Per Side	C	\$0.30	\$0.20
Colour Photocopying - A3 - Per Side	C	\$2.20	\$2.00
Colour Photocopying - A4 - Per Side	C	\$1.10	\$1.00
<b>Facsimile</b>			
(a) Sending Perth Metro Area - Up to 2 pages	C	\$4.25	\$3.85
(b) Sending Perth Metro Area - additional page/s each	C	\$1.20	\$1.10
(c) Sending Country WA - Up to 2 pages	C	\$6.00	\$5.50
(d) Sending Country WA - additional page/s each	C	\$1.20	\$1.10
(e) Sending Interstate - Up to 2 pages	C	\$7.20	\$6.60
(f) Sending Interstate - additional page/s each	C	\$2.40	\$2.20
(g) Sending Overseas - Up to 2 pages	C	\$9.50	\$8.80
(h) Sending Overseas - additional page/s each	C	\$2.40	\$2.20
(i) Receiving - Maximum 5 pages	C	\$2.40	\$2.20
(j) Receiving - Each additional page	C	\$0.60	\$0.55
<b>ADMINISTRATIVE CHARGES</b>			
<b>Local Studies Collection</b>			
Photographic image - Personal use, research, display or publication (Note: Copyright restrictions and other conditions may apply)	C	\$22.00	\$20.00
<b>Lost and Damaged Items</b>			
Town owned collection - Books CD's etc	C	At Replacement cost as per Library Catalogue	At Replacement cost as per Library Catalogue
<b>Item for Sale</b>			
<b>Merchandise</b>			
Library Bags - Recyclable	C		\$1.70
Town of Bassendean - Political History	C		
<b>Use of Equipment</b>			
<b>Binding</b>			
Cover	C	\$1.20	\$1.10
Spiral - each	C	\$1.80	\$1.65
Spiral Bind per kit	C	\$4.80	\$4.40
<b>Computer Services</b>			
Internet/Word Processing download - per page	C	\$0.30	\$0.20
Internet/Word Processing download - per page double sided	C	\$0.50	\$0.40



<b>YOUTH SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>RYDE PROGRAM</b>			
90 Minute Session	C	\$15.00	\$15.00
<b>RYDE PROGRAM COMMISSION</b>			
90 Minute Session	C	\$2.50	\$2.50

<b>HYDE RETIREMENT VILLAGE FEES</b>		
	<b>2023/2024</b>	<b>2022/2023</b>
Parking Per fortnight	\$12.00	\$10.00
<b>Fortnightly Rental/Maintenance</b>		
Single Resident	\$245.00	\$237.00
<b>Fortnightly Rental/Maintenance</b>		
Couple	\$282.00	\$272.00
<b>INGOING FEES</b>		
Ingoing Fee of \$60,000 with retention rates in accordance with the following - effective 01/7/2017. Ingoing fees prior to 01/7/17 are in accordance with individual agreements.		
(i) On entry *	20% of Ingoing Fee	
(ii) First 12 Months	36% of Ingoing Fee	
(iii) One to Two Years	52% of Ingoing Fee	
(iv) Two to Three Years	68% of Ingoing Fee	
(v) Three to Four Years	84% of Ingoing Fee	
(vi) Over Four Years	100% of Ingoing Fee	
* The deduction for new residents at Hyde Retirement village is 20% of the Ingoing fee to assist with the renovation of the unit. In the event the Resident is to leave prior to the next anniversary a Pro- Rata amount will be deducted from the remaining bond.		

<b>CORPORATE SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>ADMINISTRATIVE CHARGES</b>			
Costs of Proceedings where Council has initiated legal action for the recovery of any unpaid rates, fees or service charges.	C	Oncharge legal costs	Oncharge legal costs
<b>Freedom of Information</b>			
Application Fee	S	\$40.00	\$30.00
Application processing time (per hour)	S	\$40.00	\$30.00
Access time supervised by staff (per hour)	S	\$40.00	\$30.00
Transcribing information from tape or other device (per hour)	S	\$40.00	\$30.00
Photocopying - per hour	S	\$40.00	\$30.00
Photocopying - (per page)	S	\$0.30	\$0.20
<b>Photocopying</b>			
Black & White A3 - Per Side	C	\$0.50	\$0.40
Black & White A4 - Per Side	C	\$0.30	\$0.20
Colour Photocopying - A3 - Per Side	C	\$2.20	\$2.00
Colour Photocopying - A4 - Per Side	C	\$1.10	\$1.00
<b>Property Enquiries</b>			
Issue of a Zoning Certificate	C	\$80.00	\$73.00
Per ownership enquiry	C	\$20.00	\$16.00
Per ownership enquiry (adjoining neighbour)	C	Free	Free
Rates Only Enquiry (written)	C	\$50.00	\$47.00
Reply to a Rates, Orders and Requisitions for Settlements	C	\$130.00	\$120.00
Copy of Rates Notice - Prior Years	C	\$15.00	\$15.00
<b>ITEMS FOR SALE - Merchandise</b>			
Bassendean Number Plates	C	\$300.00	\$225.00
Bassendean Single Number Plate	C	\$300.00	\$225.00

<b>CORPORATE SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>RATES</b>			
<b>Administrative Charges</b>			
Administration Fee for Special Arrangements	C	\$25.00	\$20.00
Instalment Option Fee - Maximum (\$14 per installment)	C	\$42.00	\$36.00
Direct Debit Return fee/Dishonour Fees	C	\$10.00	\$10.00
Refund fees for over-payment	C	\$10.00	\$10.00
<b>Interest Charges</b>			
Instalment Plan Interest Charge	C	5.50%	5.50%
Late Payment Interest Charge	C	11%	7%
Property Listing	C	\$450.00	\$450.00

<b>WASTE SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>2022/23 GST Inclusive (If Applicable)</b>
<b>Waste Charges - FOGO System</b>			
FOGO Standard Waste Service Charge	C	\$420.00	\$411.00
FOGO General Waste bin - 240L option	C	\$560.00	\$536.00
Waste Service Charge (Non-Rateable)	C	\$539.00	\$530.00
Waste Service Charge (Non-Rateable) - General Waste bin - 240L	C	\$731.00	\$707.00
Shared Bin Services for Multi Units	C	\$298.00	\$287.00
Additional bin - 240L Recycling	C	\$47.00	\$44.00
Upgrade bin - 240L Recycling to 360L Recycling	C	\$165.00	\$161.00
Additional bin - 240L FOGO	C	\$181.00	\$175.00
Additional bin – 140L (General Waste) *Separate Residential Dwellings only	C	\$175.00	\$170.00
Additional bin – 240L General Waste	C	\$298.00	\$290.00
Additional Fortnightly Collection General Waste per bin *Commercial Properties only	C	\$385.00	\$357.00
Additional Skip Bin ( 3 cubic meter, up to two per property per financial year)	C	\$225.00	N/A

<b>BUILDING SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>Copies of Council Documents</b>			
Building Plans Copying Fee (Incl Search Fee and A4 or A3 printing of up to 20 pages)	C	\$60.00	\$55.00
Building Plans Viewing/Search Fee	C	\$24.00	\$22.00
<b>BUILDING SERVICES - APPLICATION FEES</b>			
<b>Amended Building Fee</b>			
Amending an approval of any type listed in this schedule that has already been issued, including an application to extend the time during which a permit has effect	S	\$110.00	\$110.00
<b>Building Permit</b>			
Certified applications for a building permit – Class 1 or Class 10 or incidental structure	S	0.19% of the estimated value of the building work, but not less than \$110.00	0.19% of the estimated value of the building work, but not less than \$110.00
Uncertified applications for a building permit and a Certificate of Design Compliance – Class 1 or Class 10 or incidental structure	S	0.32% of the estimated value of the building work, but not less than \$110.00	0.32% of the estimated value of the building work, but not less than \$110.00
Application for a Certificate of Design Compliance without a permit - Class 1 or Class 10 or incidental structure	S	0.13% of the estimated value of the building work, but not less than \$110.00	0.13% of the estimated value of the building work, but not less than \$110.00
Certified applications for a building permit – Class 2 to 9 or incidental structure	S	0.09% of the estimated value of building work, but not less than \$110.00	0.09% of the estimated value of building work, but not less than \$110.00
Uncertified applications for a building permit and a Certificate of Design Compliance – Class 2 to 9 or incidental structure	C/S	0.2% of the estimated value of the building work, but not less than \$110.00	0.2% of the estimated value of the building work, but not less than \$110.00
Application for a Certificate of Design Compliance without a permit - Class 2 to 9 or incidental structure	C	0.11% of the estimated value of the building work, but not less than \$110.00	0.11% of the estimated value of the building work, but not less than \$110.00
Application for a Certificate of Building Compliance or Certificate of Construction Compliance	C	0.2% of the estimated value of the building work, but not less than \$110.00 For works previously certified by the Town, 0.2% of the estimated value of the building work or \$120p/h, whichever is least.	0.2% of the estimated value of the building work, but not less than \$110.00 For works previously certified by the Town, 0.2% of the estimated value of the building work or \$120p/h, whichever is least.

<b>BUILDING SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>Certificate of Building Compliance &amp; Certificate of Construction Compliance</b>			
<b>Occupancy Permit &amp; Building Approval Certificates</b>			
Application for an occupancy permit or building approval certificate of any type listed in the Building Regulations, except where stated otherwise in this schedule	S	\$110.00	\$110.00
Application for an occupancy permit for a building in respect of which unauthorised work has been done	S	0.18% of the estimated value of building work, but not less than \$110.00	0.18% of the estimated value of building work, but not less than \$110.00
<b>Demolition Permit</b>			
Application for a demolition permit – Class 1 or Class 10 or incidental structure	S	\$110.00	\$110.00
Application for a demolition permit – Class 2 to 9	S	\$110.00 for each storey of the building	\$110.00 for each storey of the building
<b>Building Approval Certificate</b>			
Application for a building approval certificate for a building in respect of which unauthorised work has been done	S	0.38% of the estimated value of building work, but not less than \$110.00	0.38% of the estimated value of building work, but not less than \$110.00
Hard Wired Smoke Alarm Exemption	S	\$179.40	\$179.40
Application for Exemption from Building Standards	S	\$2,160.15	\$2,160.15
<b>Other Fees</b>			
Swimming Pool Inspection Fee per annum	C/S	\$78.00	\$58.45
<b>FEES COLLECTED FOR EXTERNAL AGENCIES</b>			
<b>Building Commission – Building Services Levy</b>			
Building Services Levy (Building & Demolition Permits)	S	\$61.65 if the value of the works is not more than \$45,000, otherwise at the rate of 0.137% of the value of the works	\$61.65 if the value of the works is not more than \$45,000, otherwise at the rate of 0.137% of the value of the works
Building Services Levy (Occupancy Permits & Building Approval Certificates) – Authorised Works	S	\$61.65	\$61.65
Building Services Levy (Occupancy Permits & Building Approval Certificates) – Unauthorised Works	S	\$123.30 if the value of the unauthorised work is not more than \$45,000, otherwise at the rate of 0.274% of the current value of the work	\$123.30 if the value of the unauthorised work is not more than \$45,000, otherwise at the rate of 0.274% of the current value of the work
<b>Building Construction Industry Training Fund Levy</b>			
Levy on Building Permits, Demolition Permits, Occupancy Permits and Building Approval Certificates	S	0.2% of the estimated value for works exceed \$20,000	0.2% of the estimated value for works exceed \$20,000

<b>PLANNING SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>Development Applications</b>			
(a) not more than \$50,000	S	\$147.00	\$147.00
(b) more than \$50,000 but not more than \$500,000	S	0.32% of the estimated cost of development	0.32% of the estimated cost of development
(c) more than \$500,000 but not more than \$2.5 million	S	\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000
(d) more than \$2.5 million but not more than \$5 million	S	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
(e) more than \$5 million but not more than \$21.5 million	S	\$12,633 + 0.123% for every \$1 in excess of \$5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
(f) more than \$21.5 million	S	\$34,196.00	\$34,196.00
Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	S	The fee in item 1 plus, by way of penalty, twice that fee.	The fee in item 1 plus, by way of penalty, twice that fee.
Determining an application to amend or cancel development approval.	S	\$295.00	\$295.00
<b>Design Review</b>			
Design Review Panel	C	\$3,000.00	\$3,000.00
Design Review Panel - One Member Review	C	\$1,000.00	\$1,000.00
<b>Development Assessment Panel Fees – Schedule 1 DAP Regulations</b>			
(a) Not less than \$2 million and less than \$7 million *	S	\$5,815.00	\$5,815.00
(b) Not less than \$7 million and less than \$10 million *	S	\$8,977.00	\$8,977.00
(c) Not less than \$10 million and less than \$12.5 million *	S	\$9,767.00	\$9,767.00
(d) Not less than \$12.5 million and less than \$15 million*	S	\$10,045.00	\$10,045.00
(e) Not less than \$15 million and less than \$17.5 million*	S	\$10,324.00	\$10,324.00
(f) Not less than \$17.5 million and less than \$20 million*	S	\$10,604.00	\$10,604.00
(g) \$20 million or more*	S	\$10,883.00	\$10,883.00
Amendment or cancellation of application *	S	\$249.00	\$249.00
<b>Provision of a Subdivision Clearance</b>			
(a) not more than 5 lots	S	\$73 per lot	\$73 per lot
(b) more than 5 lots but not more than 195 lots	S	\$73 per lot for the first 5 lots and then \$35 per lot	\$73 per lot for the first 5 lots and then \$35 per lot
(b) more than 195 lots	S	\$7,393.00	\$7,393.00
Follow up inspections where all conditions have not been met per inspection	C	\$80.00	\$70.00



<b>PLANNING SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>Strata Application Fee: form 15A and form 15C</b>			
Up to and including 5 lots	S	\$656 plus \$65.00 per lot	\$656 plus \$65.00 per lot
6 lot up to 100 lots	S	\$981 plus \$43.50 per lot every lot in excess of 5 lots. Maximum fee \$5,113.50	\$981 plus \$43.50 per lot every lot in excess of 5 lots. Maximum fee \$5,113.50
<b>Home Occupation/Businesses</b>			
Determining an initial application for approval of a home occupation/business where the home occupation/business has not commenced	S	\$222.00	\$222.00
Determining an initial application for approval of a home occupation/business where the home occupation/business has commenced	S	The fee in item 3 plus, by way of penalty, twice that fee.	The fee in item 3 plus, by way of penalty, twice that fee.
Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	S	\$73.00	\$73.00
Determining an application for the renewal of an approval of a home occupation where the application is made after the approval expires	S	The fee in item 5 plus, by way of penalty, twice that fee.	The fee in item 5 plus, by way of penalty, twice that fee.
<b>Change of Use Application</b>			
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	S	\$295.00	\$295.00
<b>Heritage Places</b>			
In accordance with the "Development Application" fees but reduced in accordance with the relevant Council Policy relating to community funding			
<b>Administrative Charges</b>			
Issue of written planning advice	S	\$73.00	\$73.00
Single Houses (Deemed-to-Comply check)	S	\$295.00	\$295.00
Additions and Alterations to Single Houses (Deemed-to-Comply check)	S	\$73.00	\$73.00
Section 40 Certificate	S	\$73.00	\$73.00
Zoning Certificates (Excluding Rates Component)	S	\$73.00	\$73.00
Search Fee	C	\$50.00	\$50.00
Plans and approval Copying Fee (Incl. Search Fee and A4 or A3 printing of up to 20 pages)	C	\$100.00	\$100.00
Development Application Advertising - On-site Signage	C	\$150.00	\$150.00
Development Application Advertising - Newspaper Advertisement	C	Cost Recovery	Cost Recovery
Specialised mapping requests	C	Based on actual cost estimates	Based on actual cost estimates

<b>PLANNING SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>Land Administration</b>			
Pedestrian Access Way Closures administration and advertising charges	C	\$2,982.00	\$2,982.00
Right of Way Closure administration and advertising charges	C	\$1,525.00	\$1,525.00
Road Closure	C	\$2,950.00	\$2,950.00
<b>Strategic Planning</b>			
Scheme Amendments	S	Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009	Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009
Structure Plans	S	Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009	Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009
Local Development Plans	S	Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009	Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009
<b>Scheme 4A Development Fees</b>			
Unit Contribution Per Dwelling Unit *This figure is adjusted annually in accordance with an inflation factor consistent with the Perth Land Value Index*	S	TBD	\$7,304.22

<b>ENVIRONMENTAL HEALTH</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>PREVENTIVE SERVICES - ADMIN &amp; INSPECT</b>			
<b>Health Administration</b>			
Lodging House Annual Registration	C	\$220.00	\$205.00
Noise Reg 18 (6) (b) Non-complying Events Application Fee	S	Fees as per Environmental Protection (Noise) Regulations 1997 (\$1,000 FY 21/22)	Fees as per Environmental Protection (Noise) Regulations 1997 (\$1,000 FY 21/22)
Noise Management Plan approvals for out of hours works	C	\$150.00	\$135.00
Food Business Registration Fee	C	\$100.00	\$75.00
Re-issue Certificate of Registration of a Food Business	C	\$40.00	\$35.00
Low Risk Food Business - Annual Surveillance Fee	C	\$125.00	\$115
Medium Risk Food Business - Annual Surveillance Fee	C	\$260.00	\$235.00
High Risk Food Business - Annual Surveillance Fee	C	\$500.00	\$415.00
High Risk Food Business (Regulatory audited) - Administration Fee	C	\$60.00	\$55.00
Residential/Garaged Food Business Surveillance	C	\$80.00	\$75.00
Hairdressing and/or Skin Penetration Establishment – application and fit-out	C	\$65.00	\$62.00
Health Enquiries - Written report to settlement agency >7days before settlement	C	\$65.00	\$62.00
Health Enquiries – Written report to settlement agency <7days before settlement	C	\$85.00	\$80.00
Late payment of licenses/registration fees	C	\$65.00	\$60.00
<b>Racing, Gaming and Liquor</b>			
Section 39 Certification	C	\$150.00	\$130.00
Section 55 (community/charitable organisation)	C	No charge	No charge
Section 55 (Commercial)	C	\$130.00	\$130.00
<b>Public Building Approvals</b>			
Low/Medium Risk Event - No Entry fee	C	No charge	No charge
Low Risk Public Event - Entry Fee	C	No charge	No charge
Medium Risk Public Event - Entry Fee	C	\$270.00	\$260.00
High Risk Public Event	C	\$850.00	\$832.00
<b>Disposal of effluent and liquid waste (septics, ATU's &amp; Greywater Systems)</b>			

ENVIRONMENTAL HEALTH			
	Authority to set Fee (S-Statute) (C-Council)	Fee 2023/24 GST Inclusive (If Applicable)	Fee 2022/23 GST Inclusive (If Applicable)
Application for the Approval of an apparatus	S	Fees as per Health (Miscellaneous Provisions) Act 1911 Health (Treatment of Sewage & Disposal of Effluent and Liquid Waste Regulations 1974 (\$118 FY 21/22)	Fees as per Health (Miscellaneous Provisions) Act 1911 Health (Treatment of Sewage & Disposal of Effluent and Liquid Waste Regulations 1974 (\$118 FY 21/22)
Inspection and Issuing of a "Permit to Use an Apparatus"	S	Health (Treatment of Sewage & Disposal of Effluent and Liquid Waste Regulations 1974 (\$118 FY 21/22)	Health (Treatment of Sewage & Disposal of Effluent and Liquid Waste Regulations 1974 (\$118 FY 21/22)
<b>Permits Under Local Laws</b>			
Bee Keeping Permit Fee per annum	C	\$60.00	\$53.50

<b>RANGER SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>ANIMAL CONTROL</b>			
<b>Dog Control - Registration</b>			
Registration Fee - Sterilised 1 year	S	\$20.00	\$20.00
Registration Fee - Sterilised 3 years	S	\$42.50	\$42.50
Registration Fee – Sterilised Lifetime	S	\$100.00	\$100.00
Registration Fee – Unsterilised 1 year	S	\$50.00	\$50.00
Registration Fee - Unsterilised 3 years	S	\$120.00	\$120.00
Registration Fee – Unsterilised Lifetime	S	\$250.00	\$250.00
Registration Fees for new 1 year registrations are half price as of 31st May each calendar year	S		
<b>Dog Control</b>			
Dog - Impounding Fee	C	\$175.00	\$170.00
Dog Maintenance Fee - per day	C	\$35.00	\$35.00
Dog Surrender Fee - per dog	C	\$135.00	\$130.00
Dangerous Dog Inspection Fee	C	\$55.00	\$50.00
<b>Cat Control - Registration</b>			
Registration Fee - 1 year	S	\$20.00	\$20.00
Registration Fee - 3 years	S	\$42.50	\$42.50
Registration Fee - Life	S	\$100.00	\$100.00
Cat Breeder - Application Fee per breeding cat	S	\$100.00	\$100.00
Cat Breeder - Inspection Fee	C	0	\$65.00
<b>Cat Control</b>			
Cat Impounding Fee	C	\$150.00	\$145.00
Cat Maintenance Fee – per day	C	\$25.00	\$25.00
Cat Surrender Fee – per cat	C	\$95.00	\$90.00

<b>RANGER SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>OTHER LAW, ORDER &amp; PUBLIC SAFETY</b>			
<b>Abandoned Vehicles</b>			
Vehicle Impounding & Administration Fee	C	\$105.00	\$100.00
Vehicle Towing Fee	C	\$105.00	\$100.00
Vehicle Reclaim Fee	C	\$60.00	\$60.00
<b>Illegal Signs</b>			
Impounding Fee	C	\$90.00	\$85.00
<b>Shopping Trolleys</b>			
Impounding Fee	C	\$140.00	\$135.00

<b>ASSET SERVICES</b>			
	<b>Authority to set Fee (S-Statute) (C-Council)</b>	<b>Fee 2023/24 GST Inclusive (If Applicable)</b>	<b>Fee 2022/23 GST Inclusive (If Applicable)</b>
<b>PRIVATE WORKS</b> *Only available for private works with Council operator			
<b>Crossovers</b>			
Council Contribution (1 per dwelling or industrial lot) \$25.00 to \$27.50 per sq meter max \$592 to \$620	C	\$125	\$105.00
Supervision/Inspection of Development	C	\$175	\$156.00
<b>Verge Permit</b>			
Administration Fee (Non-Refundable Fee)	C	\$125	\$105.00
<b>Security Bond/Deposit (refundable)</b>			
Kerb/Footpath/Verge Reinstatement	C	\$3,500 or \$120/m whichever is the greater	NA
Supervision/Inspection of Development (Compliance Officer – Non Refundable Fee)	C	\$161	NA
<b>Celebration Trees/Memorial Seats</b>			
Celebration Tree	C	\$305	\$183.75
Memorial Seat	C	\$3,010	\$2,625.00
<b>Street Tree Removal</b>			
Removal (per tree)*	C	At Cost plus 25% plus GST	
Stump Grinding (per tree)*	C	At Cost plus 25% plus GST	
*Note - Minimum combined charge \$200 plus streetscape contribution	C		
Streetscape Contribution (per development): Total Establishment Costs of procurement of a tree, planting, labour, staking and ongoing watering and maintenance for three years	C	\$2,710.54	\$2,464.14
Amenity Tree Bond (\$ value each point)	C	Appraisal Value = tree volume x base value x life expectancy x form and vigour x location	

ASSET SERVICES			
	Authority to set Fee (S-Statute) (C-Council)	Fee 2023/24 GST Inclusive (If Applicable)	Fee 2022/23 GST Inclusive (If Applicable)
Assess Traffic Management Plans			
<b>Stormwater</b> <i>*As per the "Local Planning Policy No. 14" titled On-Site Stormwater. General Notes and conditions Point number 5 and 7.</i>			
Stormwater Drainage Connection Security Deposit (Refundable)	C	\$1,100	\$1,000.00
Stormwater Drainage Assessment to Connect to the Town's Drainage Network - Administration Fee (Non Refundable)	C	\$1,634	\$1,485.00
Drainage Infrastructure Contribution Fee – Non Refundable  <i>The following calculation has been developed to ensure that a developer or user who connects to the Town's drainage network contributes to the cost of planned future infrastructure upgrade works throughout the district.</i>  <i>Index FN = Future Cost estimated to upgrade drainage network</i>  <i>FN = \$7,811,898* (was \$7,500,000 (2016) \$7,780,000 (2017))</i>  <i>UP = Estimate years to implement the drainage upgrade subject to Council service requirements</i>  <i>UP= 20*</i>  <i>AP = Average Res/Bus access the drainage each year</i>  <i>AP= 80*</i>  <i>TI = TOB input % to the cost of upgrade</i>  <i>TI= 55%*</i>  <i>RI = Resident/Business % to access drainage cost for drainage upgrade</i>  <i>RI= 45%*</i>  <i>Calculation= ((FN/UP)/AP)*RI</i>  <i>(\$2109.38- 2016) (\$2231.00 - 2017) (\$2231.00 - 2018)</i>  <i>Note : Asterisk (*) indicates variables that Council may adjust to meet level of service requirements</i>	C	\$4,684	\$2,342.00



**Town of Bassendean**

**Supplementary Budget Information**

**Operational Project Budget 2023/24**

## TOWN OF BASSENDEAN

OPERATIONAL PROJECT BUDGET 2023/24 LISTING	
Project Title	Description
Strategic Community Plan - Major Review	Conduct a major review of the Strategic Community Plan, including community consultation as required by the Local Government (Administration) Regulations 1996. Funds are required for community consultation and graphic design.
Point Reserve Foreshore Plan: detailed design and initial implementation	Following from concept development of the Bassendean Foreshore Precinct Plan in 2022/23, the next stage of the project will involve detailed design and implementation of initial site works.
Success Hill Foreshore Stabilisation (Design)	Foreshore assessment of the natural scarp at Success Hill Reserve for stabilisation.
CCTV Rebate Program	Increased community safety and deterrent of criminal activity through provision of CCTV installation rebates for residents.
Arts, Culture, and Events Strategy 2023-2024	Funds for the coordination and implementation of projects for the Towns Arts, Culture and Events Strategy.
Rangers body cameras and associated equipment	The introduction of body cameras will help the Town meet their WH&S obligations for staff members who act in a compliance role and who work alone in the field with the community.
Financial Reporting Software - Month End and Year End	Software for the improved automation of the production of month-end and year-end financial reporting.
Stormwater Drainage inspection and minor upgrades	Improve the knowledge of the Town's Stormwater network, record the asset details and condition and make minor improvements where required.
Sandy Beach ecozoning	Minor improvements along the fence line at the Sandy Beach Playground including installation of an ecozoned mulch bed for improved irrigation.
Bassendean Town Centre Precinct Structure Plan	To enable the Town to prepare a Precinct Structure Plan in accordance with State Planning Policy 7.2 - Precinct Design
Public Health Plan	Implementation of the adopted 2022-23 Public Health Plan - Year 1, in accordance with the <i>Public Health Act 2016</i>
Inspect bores / pump servicing	Inspection of ageing irrigation assets at Mary Crescent and Jubilee Reserve, to create an informed preventative renewal programme.

**Town of Bassendean**

**Supplementary Budget Information**

**Capital Project Budget 2023/24**

## TOWN OF BASSENDEAN

CAPITAL PROJECT BUDGET 2023/24 - CARRY FORWARD PROJECTS LISTING	
Project Title	Description
Spillway Construction - Success Hill	Required to allow stormwater to be conveyed into the river
Wind in the Willows Bassendean Staff Room	Build a suitable staff room to support team health and wellbeing
Replace Isuzu Tonne Tip Truck	Replacement of various fleet and plant items
Replace Mitsubishi Tip Truck	Replacement of various fleet and plant items
Land Purchase	To acquire the land reserved as POS under Local Planning Scheme No. 10 and the associated Town Planning Scheme No. 4A
Administration Building & Community Hall, 48 Old Perth Road - switchboard upgrade	Upgrade of switchboards
Wind in the Willows Nature Play Space	Nature play space for Wind in the Willows Bassendean
Bassendean Oval - Upgrading of floodlights	Upgrading of floodlights with new higher poles
Pickering Park Car Park	Restore life of car park
Ashfield Reserve - Lighting improvement	Lighting upgrade at Ashfield Reserve
Ashfield Reserve - New submersible pump	Construction of a new bore and installation of a new submersible pump at Ashfield Reserve

**TOWN OF BASSENDEAN**

<b>CAPITAL PROJECT BUDGET 2023/24 LISTING</b>	
<b>Project Title</b>	<b>Description</b>
Customer Services Security	Installation of a secure anti-jump barrier between the customer and Customer Service Officer as per WH&S requirements.
Emergency Works	Emergency Works Budget.
Binda ring Park Pathways	Continuation of upgrades to paths at Binda ring Park in the Northern section of the Reserve.
Success Hill Reserve Fencing	Installation of fence and subsidiary items.
Ashfield Flats Master Plan Implementation	Finalisation of Ashfield Flats Master Plan and commencement of implementation.
ICT Strategy Implementation	AV Upgrades, upgrade of network switches, and acquisition of fit-for-purpose hardware.
Replace Toro Ride on Mower	Replacement of various fleet and plant items.
Purchase of Elevated Work Platform	Purchase of various fleet and plant items, reducing emergency works hire costs.
Replace Ford Extra Cab Tray Ute	Replacement of various fleet and plant items.
Replace Ford Ranger Utility x 2	Replacement of various fleet and plant items.
Replace Hino Water Truck	Replacement of various fleet and plant items.
Caledonian Soccer Club - Upgrade Verandah	Upgrade Verandah Stormwater Disposal and associated Infrastructure.
Bassendean Townsite Public Toilets James Street-minor renewals	Toilet refurbishment.
Ashfield Flats - Board Walk	Access Stairs to the Ashfield Flats Boardwalk and the Roy Hookway Platform.
Air Conditioning Renewal Programme	Replacement and Installation of air conditioners.
Bassendean oval heritage stands	Bassendean oval heritage stands compliance works.
Switchboard Upgrade Administration	Main switchboard at 48 OPR is non compliant, Second switchboard at 35OPR.
Alf Faulkner Hall - vinyl floor covering	Replace floor covering.
Structural Repairs Ashfield Community Centre (Seniors & Disability and Children Services)	Structural Repairs.
Ashfield Soccer Club Carpark - Haig Street	Restore life of car park.
Crossover Renewals	Crossover Renewals.
Drainage Study/Upgrade Programme	Drainage Study/Upgrade Programme.
Ashfield Parade Drainage Outfall	Funds for Drainage Improvements, Design and Construction.
General Allocation for the Renewal of Various Assets - Jetties & Pontoons	Renewal of various Jetties & Pontoons.

## Capital Budget Summary 2022/23

CAPITAL PROJECT BUDGET 2023/24 LISTING	
Project Title	Description
Broadway Arboretum Path Renewal: Broadway to centre of Arboretum	Path Renewal and upgrades as required.
Broadway Arboretum Path Renewal: Centenary Court to Centre of Broadway Arboretum	Path Renewal and upgrades as required.
Walter Road East Path Renewal: Iolanthe Street to Mickleton Street	Path Renewal and upgrades as required.
Mary Crescent Path Renewal: Ivanhoe Street to Second Avenue	Path Renewal and upgrades as required.
Kirke Street/ Watkins Street path connection to new Mary Crescent path	Path upgrades.
General Allocation for Path Renewal	Path Renewal and upgrades as required.
Reid Street Path (Elder St to Whitfield St)	Path installation.
Jacqueline Street	Restore life of road surface.
Rugby Street	Restore life of road surface.
Bassendean Parade - Watson Street to Reid Street	Restore life of road surface.
Rosetta Street - Old Perth Road to Cul de sac	Restore life of road surface.
Broadway - Town boundary to Troy Street - Iolanthe Street	Restore life of road surface.
Iolanthe Street - north of Broadway to south of Anzac Terrace	Restore life of road surface.
Collier Road - Westbound lanes only.	Restore life of road surface.
Walter Road East - Westbound Lane 1	Restore life of road surface.
General Allocation for the Renewal of Various Assets at Recreation Places	Upgrade various park furniture and equipment
Jubilee Reserve - Renew cricket synthetic	Renewal of cricket synthetic surface.
Sandy Beach Reserve Foreshore Restoration Plan - 201 West Road & 3093 Loc West Road	Development and Implementation of the Sandy Beach Reserve Foreshore Restoration Plan.
Sportsturf Injection System	Sportsturf Injection System.



TOWN OF  
**Bassendean**

## **MINUTES**

# **Audit and Governance Committee**

**Monday 12 June 2023, 5:30 pm**

in the Council Chamber,  
Administration Building  
48 Old Perth Road, Bassendean WA 6054

## 1 Declaration Of Opening; Acknowledgment of Country; Acknowledgment of Visitors; Disclaimer

The Presiding Member declared the meeting open at 5:30pm, welcomed all those in attendance and acknowledged the past and present traditional owners and custodians of the land on which the meeting was held.

## 2 Announcements by the Presiding Member without Discussion

Nil.

## 3 Attendances, Apologies and Leave of Absence

### Present

Hilary MacWilliam, Councillor and Chair  
 Paul Poliwka, Councillor  
 Kim Stewart, Community Representative  
 Paul White, Director Corporate Services  
 Rajesh Malde, Manager Finance and Customer Service  
 Matthew Monkhouse, Manager Governance & Strategy  
 Ron Back, Advisor to the Committee  
 Jay Teichert, Office of the Auditor General  
 Amit Kabra, RSM Australia  
 Krushna Hirani, RSM Australia  
 Duy Vo, William Buck

### Apologies

Kathryn Hamilton, Mayor  
 Renee McLennan, Deputy Mayor  
 Patrick Eijkenboom, Community Representative

## 4 Declarations of Interest

Nil.

## 5 Presentations or Deputations

Nil.

## 6 Confirmation of Minutes

<b>6.1</b>	<b>Confirmation of Minutes – Audit and Governance Committee – 8 March 2023</b>
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<b>Attachments:</b>	Nil
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### **Committee/Officer Recommendation – Item 6.1**

MOVED Cr MacWilliam, Seconded Cr Poliwka that the minutes of the Audit and Governance Committee held on 8 March 2023 be received and be confirmed as a true record.

Carried 3/0

## **7 Business Deferred from Previous Meeting**

Nil.

## **8 Reports**

<b>8.1 Annual Audit of the Financial Report for 2022/23 - Audit Planning Memorandum</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	FINM/AUD/7
<b>Author</b>	Paul White
<b>Department</b>	Director Corporate Services
<b>Previous Reports</b>	N/A
<b>Authority/Discretion</b>	<b>Information</b> For the Council/Committee to note.
<b>Attachments</b>	1. Audit Planning Memorandum 2023 [8.1.1 - 27 pages]

### **Purpose**

The purpose of this report is to provide the Committee with the Audit Planning Memorandum (**APM**) for the audit of the Town's Financial Report for 2022/23 (**Attachment 1**).

### **Committee/Officer Recommendation – Item 8.1**

MOVED Cr Poliwka, Seconded Kim Stewart that the Audit and Governance Committee receives the RSM Audit Planning Memorandum of the audit of the Town's Financial Report for 2022/23 (**Attachment 1**).

Carried 3/0

<b>8.2 Internal Audit - General and Rates Debtors</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	RISK/REPRNG/1
<b>Department</b>	Corporate Services
<b>Previous Reports</b>	N/A
<b>Authority/Discretion</b>	<b>Executive</b> The substantial direction setting and oversight role of the Council.
<b>Attachments</b>	1. General and Rates Debtors IA Report - FINAL [8.2.1 - 19 pages]

### Purpose

The purpose of this report is for the Audit and Governance Committee to receive the General and Rates Debtors Internal Audit Report, and to consider the recommendations therein and the management action proposed by the Town.

### Committee/Officer Recommendation – Item 8.2

MOVED Cr MacWilliam, Seconded Cr Poliwka that the Committee recommends that Council receives the General and Rates Debtors Internal Audit Report and notes the findings and recommendations, and the management action to be taken to address the identified risks.

Carried 3/0

<b>8.3 Internal Audit Schedule 2023/24 to 2025/26</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	GOVN/CCLMEET/18
<b>Department</b>	
<b>Previous Reports</b>	
<b>Authority/Discretion</b>	<b>Executive</b> The substantial direction setting and oversight role of the Council.
<b>Attachments</b>	1. Internal Audit Plan 2022-23 [8.3.1 - 7 pages] 2. Draft Internal Audit Programme 2023-26 [8.3.2 - 1 page]

## Purpose

The purpose of this report is for the Audit and Governance Committee to consider the draft internal audit schedule for 2023/24 to 2025/26.

### **Committee/Officer Recommendation – Item 8.3**

MOVED Cr Poliwka, Seconded Cr MacWilliam that the Committee recommends that Council adopts the Internal Audit Schedule for 2023/24 to 2025/26, attached to this report.

Carried 3/0

<b>8.4 Review of Council Policies - Debt Recovery, Financial Hardship and Rates Exemption</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	RAT&VAL/POLICY2
<b>Department</b>	
<b>Previous Reports</b>	OCM – 15/5/20 OCM – 15/6/21
<b>Authority/Discretion</b>	<b>Legislative</b> Includes adopting local laws, local planning schemes & policies.
<b>Attachments</b>	<ol style="list-style-type: none"> <li>1. Recovery of Rates and Service Charges Policy [8.4.1 - 5 pages]</li> <li>2. Recovery of Sundry Debts Policy [8.4.2 - 4 pages]</li> <li>3. Financial Hardship Policy [8.4.3 - 8 pages]</li> <li>4. Rates Exemption Policy [8.4.4 - 4 pages]</li> </ol>

## Purpose

The purpose of this report is for the Audit and Governance Committee to review the operation and effectiveness of Council's policies for debt recovery, financial hardship and rates exemption.

### **Committee/Officer Recommendation – Item 8.4**

MOVED Cr MacWilliam, Seconded Cr Poliwka that the Committee recommends that Council:

1. Adopts the amended Recovery of Rates and Service Charges Policy, attached to this report.
2. Adopts the amended Financial Hardship Policy, attached to this report
3. Sets the next review date for the following four policies to 30 June 2026:
  - Recovery of Rates and Service Charges Policy
  - Recovery of Sundry Debts Policy
  - Financial Hardship Policy
  - Rates Exemption Policy.

Carried 3/0

<b>8.5 Review of Councillor Allowances &amp; Expenses Policy</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	TBA
<b>Department</b>	
<b>Previous Reports</b>	N/A
<b>Authority/Discretion</b>	<b>Legislative</b> Includes adopting local laws, local planning schemes & policies.
<b>Attachments</b>	1. Councillor Allowances and Expenses Policy [8.5.1 - 5 pages]

### **Purpose**

The purpose of this report is for the Audit and Governance Committee to consider recommending that Council revoke the Councillor Allowances and Expenses Policy.

### **Committee/Officer Recommendation – Item 8.5**

MOVED Cr Poliwka, Seconded Cr MacWilliam that the Committee recommends that Council:

1. Revokes the Councillor Allowances and Expenses Policy; and
2. Notes that the CEO is to develop a procedure for the reimbursement of expenses.

Carried 3/0

<b>8.6 Review of Council Purchasing Policy</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	FINM/PROCED/1
<b>Department</b>	
<b>Previous Reports</b>	OCM – 11/12/20; OCM – 14/03/22
<b>Authority/Discretion</b>	<b>Legislative</b> Includes adopting local laws, local planning schemes & policies.
<b>Attachments</b>	<ol style="list-style-type: none"> <li>1. Draft Amended Purchasing Policy - Clean - June 2023 [<b>8.6.1</b> - 8 pages]</li> <li>2. Draft Amended Purchasing Policy - Marked up - June 2023 [<b>8.6.2</b> - 8 pages]</li> <li>3. Purchasing Policy - LG Comparison [<b>8.6.3</b> - 4 pages]</li> </ol>

### **Purpose**

The purpose of this report is for the Audit and Governance Committee to review the Town's Purchasing Policy. A draft amended Purchasing Policy is attached to this report.

### **Committee/Officer Recommendation – Item 8.6**

MOVED Cr Poliwka, Seconded Kim Stewart that the Committee:

1. Recommends that Council adopts the draft amended Purchasing Policy, attached to this report, with the following amendments:
  - (a) Clause 4.4.2, Purchase Value Threshold one: change to “Up to \$1,000”.
  - (b) Clause 4.4.2, Purchase Value Threshold two: change to “From \$1,000 to \$20,000”.
  - (c) Clause 4.4.2, Purchase Value Threshold two, change the Sourcing Requirement to “Obtain at least Two (2) written quotations from a suitable supplier”, insert “Where appropriate” before “For this Purchase Value Threshold”, and amend the second bullet point to “If it is not possible to obtain a written quotation, a verbal quotation appropriately documented, and confirmed with the supplier, is acceptable”.

- (d) Clause 4.4.2, Purchase Value Threshold three: Delete.
2. Requests the CEO prepare a report for the Audit and Governance Committee on each occasion a contract is awarded under clause 5.2.1 or 5.2.2 of the Purchasing Policy, so the Committee may monitor the application of the policy.

Carried 3/0

<b>8.7 Town of Bassendean Staff Compliance Obligations</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	HR/GRIEV
<b>Department</b>	
<b>Previous Reports</b>	AGC-4/02/23
<b>Authority/Discretion</b>	<b>Executive</b> The substantial direction setting and oversight role of the Council.
<b>Attachments</b>	Nil

### **Purpose**

The purpose of this report is for the Audit and Governance Committee to consider the measures in place to support officers in recognising their compliance obligations.

### **Committee/Officer Recommendation – Item 8.7**

MOVED Cr MacWilliam, Seconded Cr Poliwka that the Audit and Governance Committee notes this report about the measures in place to support officers in recognising their compliance obligations.

Carried 3/0

<b>8.8 Small Balance Write-offs for Rates</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	FINM/AUD1
<b>Department</b>	
<b>Previous Reports</b>	
<b>Authority/Discretion</b>	<b>Review</b>

	When the Council operates as a review authority on decisions made by Officers for appeal purposes.
<b>Attachments</b>	Nil

### Purpose

The purpose of this report is to provide Council, via the Audit and Governance Committee, a summary of small rates balances that have been written off in the current financial year to April 2023.

### Committee/Officer Recommendation – Item 8.8

MOVED Cr Poliwka, Seconded Kim Stewart that the Committee recommends that Council notes the exercise of delegated authority by the Manager Finance to write off small rates balances shown in Table 1 of this report, in accordance with section 6.12(1)(c) of the *Local Government Act 1995*.

Carried 3/0

<b>8.9 Audit Risk Register</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	GOVN/CCLMEET/1
<b>Directorate</b>	Corporate Services
<b>Previous Reports</b>	N/A
<b>Authority/Discretion</b>	<b>Executive</b> The substantial direction setting and oversight role of the Council.
<b>Attachments</b>	1. CONFIDENTIAL REDACTED - Audit Risk Register - June 2023 [8.9.1 - 9 pages]

### Reason for this Item to be discussed behind closed doors:

*This matter is to be considered with members of the public excluded from the Chamber under Clause 5.23(f) of the Local Government Act as the officer report discusses a matter that if disclosed, could be reasonably expected to -*

- i. *impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or*
- ii. *endanger the security of the local government's property; or*
- iii. *prejudice the maintenance or enforcement of a lawful measure for protecting public safety.*

## **Purpose**

The purpose of this report is to provide the Audit and Governance Committee with the Town's Audit Risk Register, with revised actions since the last update delivered at the Committee meeting on 8 March 2023.

## **Committee/Officer Recommendation – Item 8.9**

MOVED Cr Poliwka, Seconded Cr MacWilliam that the Audit and Governance Committee receives the Audit Risk Register and notes the action taken or proposed to be taken, to address the identified risks.

Carried 3/0

## **9 Motions of Which Previous Notice Has Been Given**

Nil.

## **10 Announcements of Notices of Motion for the Next Meeting**

Nil.

## **11 Confidential Business**

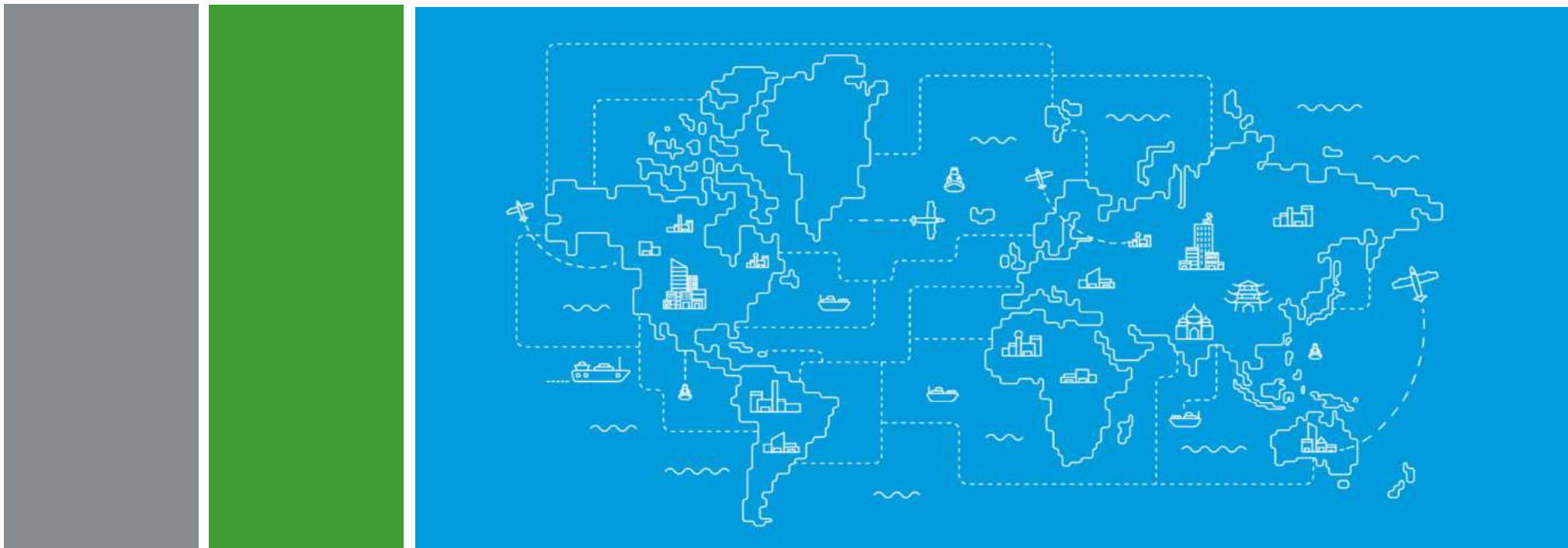
Nil.

## **12 Closure**

The next Committee meeting will be held on 6 September, commencing at 3:30pm. The next Ordinary Council Meeting will be held on **27 June 2023**, commencing at 6pm.

There being no further business, the Presiding Member declared the meeting closed, the time being 7:34pm.





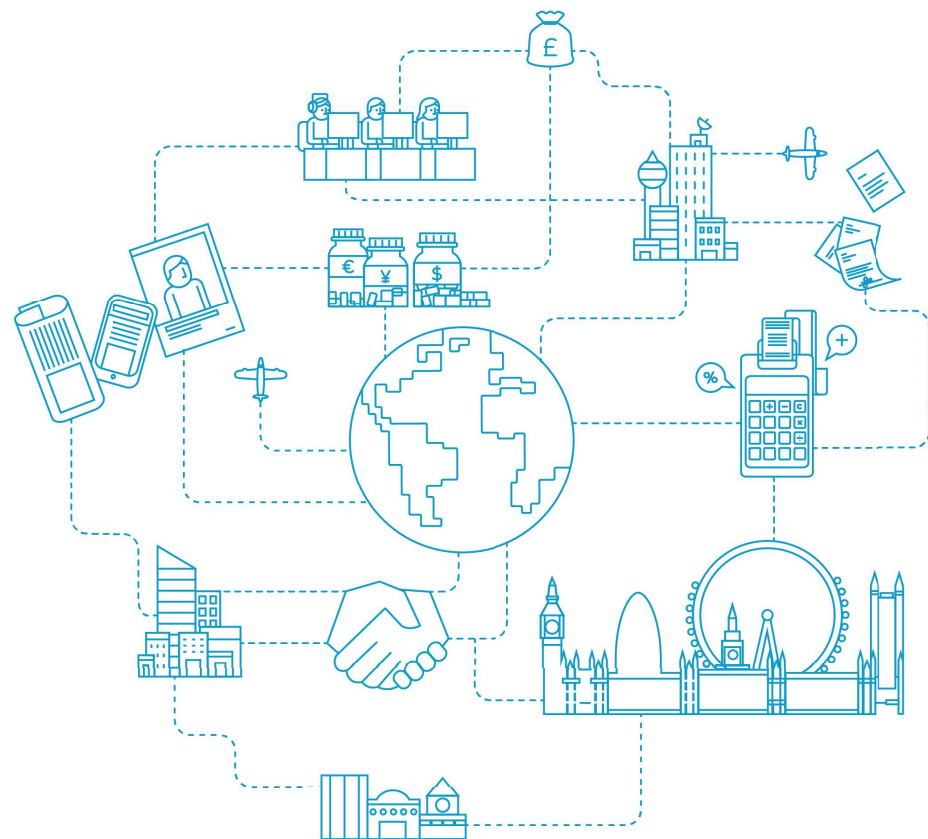
# TOWN OF BASSENDEAN

## AUDIT PLANNING MEMORANDUM

Year ending 30 June 2023

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# 1. INTRODUCTION

This audit planning memorandum outlines the scope of our work and the key considerations in relation to our audit of the Town of Bassendean (“the Town”) for the year ending 30 June 2023.

The purpose of this document is to set out our understanding of the key areas in the audit, when we will conduct the audit and your audit team.

The audit plan is prepared with input from management. The audit plan is tailored for the Town’s environment and revised throughout the year to adjust for business developments, additional relevant matters arising, changes in circumstances, findings from activities performed and feedback we receive from you.

We look forward to working together with you.

Please do not hesitate to contact either one of us or one of the other engagement team members listed in section 8 of the Audit Planning Memorandum should you wish to discuss any aspect of the engagement

**AMIT KABRA**  
Director – Assurance & Advisory  
RSM Australia Pty Ltd

**JAY TEICHERT**  
Senior Director  
Office of the Auditor General for Western  
Australia

It is our **strong, collaborative** approach that differentiates us.

We will:

- Be committed to **quality** and **excellence**.
- Provide **tailored insights** to help you make **critical decisions with confidence**.
- **Add value** through ideas and insight.
- Bring you **expert global and local knowledge**.
- Help you **move forward with confidence**.

Experience the power of being understood.



## 2. AUDIT SUMMARY

### Purpose of the Audit Planning Memorandum

The primary purpose of this Audit Planning Memorandum (**APM**) is to brief the Town of Bassendean (“**the Town**”) on the proposed approach by RSM Australia (**RSM**), on behalf of the Office of the Auditor General (**OAG**), to audit the financial report of the Town for the year ending 30 June 2023.

The APM forms the basis for discussion at the audit entrance meeting scheduled for 7 June 2023 and is a key tool for discharging our responsibilities in relation to communicating with those charged with governance.

### Scope of the Engagement

The scope of this engagement involves expressing an opinion on the audit of the general-purpose financial statements for the financial year ending 30 June 2023, prepared in accordance with the *Local Government Act 1995 (LG Act)*, the *Local Government (Financial Management) Regulations 1996 (Financial Management Regulations)*, Australian Accounting Standards, to the extent that they are not inconsistent with the LG Act and the Financial Management Regulations. The term ‘Australian Accounting Standards’ refers to Standards and Interpretations issued by the Australian Accounting Standard Board (**AASB**).

In addition to the above, the Town also requires certifications in respect of the following grants:

- (a) Roads to Recovery (**R2R**) grant under the *National Land Transport Act 2014*, Part 8; and
- (b) Local Roads and Community Infrastructure Program (**LRCIP**) grant in accordance with the LRCIP guidelines issued by the Australian Government Department of Infrastructure, Transport, Regional Development and Communications.

RSM will also undertake the grant certifications on behalf of the OAG.

### Matters of significance

In accordance with section 24(1) of the Auditor General Act 2006, the Auditor General is required to report on matters arising out of the performance of the Auditor General’s functions that are, in the opinion of the Auditor General, of such significance as to require reporting.

### Arrangements

Audits are not an absolute guarantee of the accuracy or reliability of Town’s information and may not have identified all matters of significance. This is because the work undertaken to form an opinion is permeated by judgement and most audit evidence is persuasive rather than conclusive. In addition, there are inherent limitations in any audit, including the use of sampled testing, the effectiveness of internal control structures and the possibility of collusion.

Primary responsibility for the detection, investigation and prevention of irregularities rests with Town. Consequently, the Town remains responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing and presenting the financial statements, complying with the LG Act and other relevant laws.

Under the *Auditor General Act 2006*, audit staff have unrestricted access to information held by Town, irrespective of any restrictions on disclosure imposed, such as secrecy provisions.

Confidentiality of audit files and working papers is required under the *Auditor General Act 2006*. The Office of the Auditor General is an ‘exempt agency’ under the *Freedom of Information Act 1992*. The signed contract between the Auditor General and RSM contains strict confidentiality clauses









### RSM relationship with the OAG and Town

RSM has been contracted by the OAG to execute the audit scope and report to the OAG.

RSM is also required to report to the OAG on any matter which may affect the Auditor General’s responsibilities under section 24 of the *Auditor General Act 2006*.

RSM’s services will be conducted under the overall direction of the Auditor General, who will retain responsibility for forming an audit opinion and issuing an independent auditor’s report to Town. The contract requires RSM to use its methodology and audit approach.

### 3. AUDIT APPROACH

<p><b>Internal control environment</b></p> 	<p>In accordance with Australian Auditing Standards, we will perform a review of the design and operating effectiveness of the entity's significant financial recording and reporting processes.</p> <p>We will ensure that any significant deficiencies that come to our attention during our audit are communicated to the Local Government and its Administration in a timely manner.</p> <p><i>Refer to Appendix 3 Key Controls for more details.</i></p>	<p><b>Materiality</b></p> 	<p>The planning materiality level will be calculated and determined using the RSM Global Audit Methodology. The amount may be adjusted during the audit, depending on the results of our audit procedures.</p> <p>Based on our professional judgment, we determined certain quantitative thresholds for materiality, including the overall materiality of the financial statements. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our audit procedures on the individual financial statement line items and disclosures and to evaluate the effect of identified misstatements, both individually and in the aggregate, on the financial statements and on our opinion.</p>
<p><b>Fraud Considerations</b></p> 	<p>Under Auditing Standard ASA 240 <i>The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report (ASA 240)</i>, when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial statements because of fraud and error.</p> <p>Although ASA 240 sets out the principles and procedures we must follow, the primary responsibility for the prevention and detection of fraud and error rests with the Administration of the Local Government. The Local Government is responsible for maintaining accounting records and controls designed to prevent and detect fraud and error and for the accounting policies and estimates inherent in the financial statements.</p> <p><i>Refer to Appendix 4 Fraud Risk for more details.</i></p>	<p><b>Key Areas of Audit Focus</b></p> 	<p>For all significant risk material account balances, the engagement team will specify which audit assertions pose significant audit risk and test this balance to ensure it is not materially misstated.</p> <p>Where we have determined that an assessed risk of material misstatement at the assertion level is a significant risk, we will perform substantive procedures that are specifically responsive to that risk.</p> <p>Non-significant risk material balances will be audited by substantive analytical procedures and tests of details, as necessary.</p> <p><i>Refer to Section 4 Key Areas of Audit Focus for more details.</i></p>
<p><b>Information Systems</b></p> 	<p>In accordance with Australian Auditing Standards, we will obtain an understanding of the information system, including the related business processes, relevant to financial reporting, including (amongst others) how the information system captures events and conditions, other than transactions, that are significant to the financial statements.</p> <p><i>Refer to Section 6 Information Systems Audit Specialist for more details.</i></p>	<p><b>Other Critical areas</b></p> 	<p>We will audit the critical disclosures in the financial statements by verifying the underlying calculations and auditing the evidence to support the amounts disclosed.</p> <p><i>Refer to Section 5 Other Critical Areas in The Financial Statements for more details.</i></p>
<p><b>Going Concern</b></p> 	<p>In accordance with Australian Accounting Standards, the Chief Executive Officer is required to assess the Local Government's ability to continue as a going concern when preparing the financial report.</p> <p>We will review the Chief Executive Officer's assessment and, along with our audit evidence, form an opinion on the Local Government's ability to continue as a going concern.</p>	<p><b>Compliance</b></p> 	<p>We will enquire and consider the impact on the financial report of any non-compliance with laws and regulations during our audit. Any identified instances of non-compliance will be reported to the Local Government and its Administration in a timely manner.</p>

## 4. KEY AREAS OF AUDIT FOCUS

As part of the risk assessment, we have determined whether any of the risks identified are, in our judgment, significant risks. A significant risk is an identified and assessed risk of material misstatement that, in our judgment, requires special audit consideration. The assessment is based upon:

- Enquiries of the Local Government Administration and Executive.
- The complexity of transactions within each area.
- The extent of specialist skill or knowledge needed to perform the planned audit requirement.
- The degree of subjectivity in the measurement of financial information related to the risk, especially those measurements involving a management estimate and judgment.
- Whether the area is exposed to fraud risk.

Using the FY23 budget forecast, FY22 financial statements as a guide and referring to the RSM calculated materiality amount and risk assessment, RSM has identified the following potential significant balances for the current financial year.

### Significant risks

#### Statement of comprehensive income

- Revenue recognition: Grants, subsidies and contributions (operating and non-operating)

#### Statement of financial position

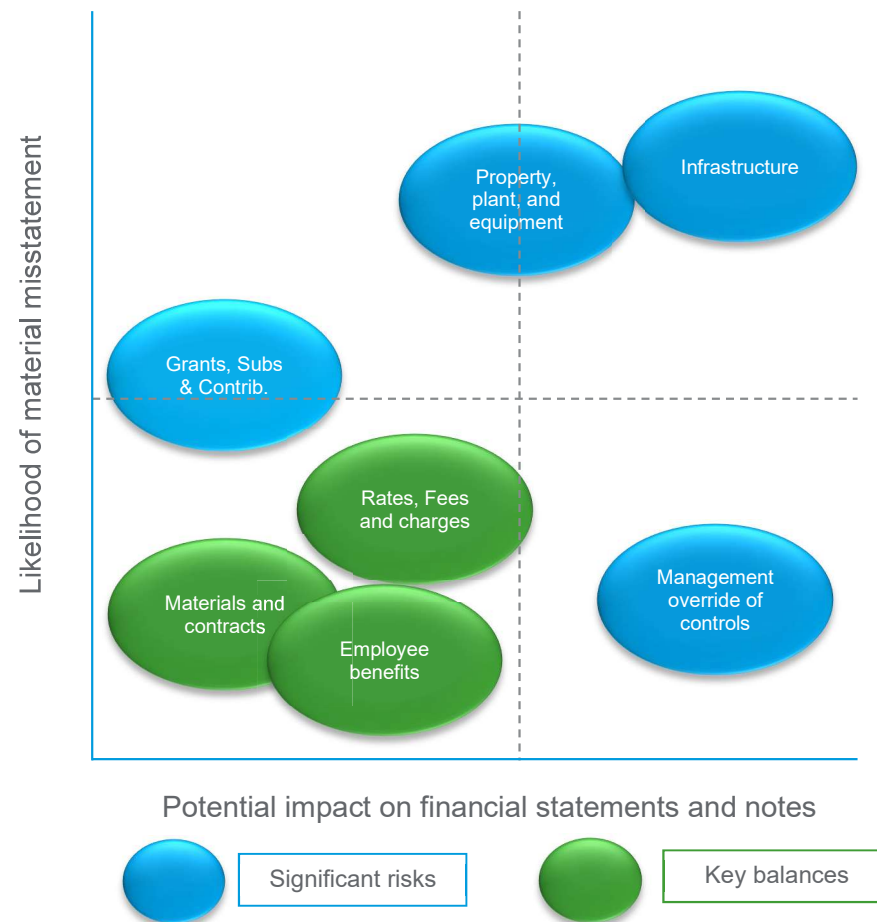
- Infrastructure
- Property, plant, and equipment

#### Management override of controls

### Key balances

#### Statement of comprehensive income

- Rates, Fees and charges
- Materials and contracts
- Employee benefits expense



## SIGNIFICANT RISKS

### 1. Management override of controls

Reasons why RSM considers this area a significant risk	RSM Audit response
<ul style="list-style-type: none"><li>Recording fictitious journal entries to manipulate operating results or achieve other objectives.</li><li>Inappropriately adjusting assumptions and changing judgements used to estimate account balances.</li><li>Altering records and terms related to significant and unusual transactions.</li><li>Omitting, obscuring, or altering the timing of recognition and /or disclosure of transactions required under AASBs.</li></ul>	<ul style="list-style-type: none"><li>Testing journal entries recorded in the general ledger and adjustments on a sample basis based on data analytics to identify journal entries that exhibit characteristics of audit interest.</li><li>Assessing accounting estimates for evidence of biases.</li><li>Reviewing unusual, significant transactions and related party transactions.</li><li>Conducting an unpredictability test (discussed in <i>Appendix 4</i>).</li></ul>

### 2. Revenue recognition – Grants, subsidies and contributions

Reasons why RSM considers this area a significant risk	RSM Audit response
<ul style="list-style-type: none"><li>The Local Government recognises revenue from multiple revenue streams outside of its income from rates, including operating grants, subsidies and contributions, and non-operating grants, subsidies and contributions.</li><li>There is a risk that the recognition of revenue may not be compliant with the requirements of AASB 15 <i>Revenue from Contracts with Customers</i> and AASB 1058 <i>Income for Not-for-Profits</i>.</li><li>Furthermore, there is a presumed fraud risk within revenue recognition under the Australian Auditing Standards.</li></ul>	<p><i>Substantive testing including:</i></p> <ul style="list-style-type: none"><li>Performing test of details, on a sample basis, over grants, subsidies and contributions throughout the year and include transactions near year end to ensure they are correctly and completely accounted for in line with the Local Government's revenue recognition policy.</li><li>Perform calculation checks for contract liabilities related to grants, subsidies and contributions and vouch for agreements.</li><li>Review receivables balances on a sample basis and perform subsequent receipt testing.</li><li>Perform testing on journal entries for any management override of internal controls related to revenue recognition.</li></ul>

### 3. Infrastructure and Property, Plant and Equipment

Reasons why RSM considers this area significant risk	RSM Audit response
<ul style="list-style-type: none"><li>Infrastructure and Property, Plant and Equipment constitute approximately 85% of the Local Government's total assets as of 30 June 2022.</li><li>Due to the significant assumptions regarding the assets' service potential, useful life, asset condition and residual value, the potential for management bias when assessing impairment indicators of Infrastructure and Plant and Equipment results in us determining them as areas of significant risk.</li></ul>	<p><i>Test of controls including:</i></p> <ul style="list-style-type: none"><li>Assessing the design, implementation and operating effectiveness of key internal controls operating within the Infrastructure and Property, Plant and Equipment cycle, including application controls.</li></ul> <p><i>Substantive testing including:</i></p> <ul style="list-style-type: none"><li>Performing test of details, on a sample basis, material additions to Infrastructure, Property, Plant and Equipment (which includes works in progress) to ensure they qualify for capitalisation under AASB 116 <i>Property, plant and equipment</i></li><li>Performing test of details, on a sample basis, over depreciation expenses to ensure it is calculated in accordance with the Town's depreciation policy.</li><li>Reviewing management's assessment on the fair value estimates.</li><li>Testing accuracy and completeness of data sets including review of useful lives, condition assessments and depreciation rates.</li><li>Reviewing management impairment assessment for any indication of management bias.</li><li>Reviewing the disclosures in the notes to the financial statements is appropriate.</li></ul>

### KEY BALANCES

Account and characteristics	RSM Audit response
<p><i>Rates, Fees and Charges</i></p> <ul style="list-style-type: none"><li>Revenue is measured by considering multiple elements, for example, rates transactions are calculated by the application of a rate in the dollar to the Gross Rental Value (GRV) or Unimproved Value (UV), which is in turn determined by dividing the required rate collection amount by the total valuations on the roll.</li><li>GRVs and UVs vary between the various property types, such as mining and pastoral. The GRV / UV is supplied by Landgate.</li><li>Lastly, rates revenue represents a significant portion of the Local Government's annual operating income and is an important revenue stream in terms of the Local Government's cash flows.</li><li>In addition, further complexity and risk are associated with the requirement for the Local Government to comply with Part 6, Division 6 'Rates and service charges' of the Local Government Act 1995.</li></ul>	<p><i>Test of controls including:</i></p> <ul style="list-style-type: none"><li>Assess the design, implementation and operating effectiveness of key internal controls operating within the revenue cycle, including application controls.</li><li>Reviewing the IT general controls related to the core financial accounting system.</li></ul> <p><i>Substantive testing including:</i></p> <ul style="list-style-type: none"><li>Review rates receivables balances on a sample basis and perform subsequent receipt testing.</li><li>Perform analytical procedures on rates through a detailed comparison with Landgate valuation data and approved rate in the dollar.</li><li>Performing test of details, on a sample basis, over fees and charges, to ensure they are correctly accounted for in line with the Local Government's revenue recognition policy.</li><li>Determine if the disclosures in the notes to the financial report related to the revenue recognition policy are appropriate.</li></ul>



## Account and characteristics

### *Materials and contracts*

- The Local Government's expenditure is comprised of several material components, including materials and contracts, depreciation and other expenditure.
- Due to the overall significance of materials and contracts and the risk of management override, the different cost allocation methods, the strict and complex requirements of the Local Government functions and general regulations, materials and contracts expenses are considered a key class of transactions.

## RSM Audit response

### *Test of controls including:*

- Assess the design, implementation and operating effectiveness of key internal controls operating within the purchasing and procurement cycle, including application controls.
- Reviewing the IT general controls related to the core financial accounting system.

### *Substantive testing including:*

- Performing test of details, on a sample basis, over materials and contracts expense. The samples will be selected from transactions occurring throughout the year and include transactions near year end to ensure they are correctly and completely accounted for in the correct period.
- Perform a search for unrecorded liabilities.

## Account and characteristics

### *Employee benefits expense*

- The Local Government's expenditure is comprised of several material components, including employee benefits expense, materials and contracts, depreciation and other expenditure.
- Due to the overall significance of employee benefits expense and the risk of management override, the different cost allocation methods, it is considered a key class of transactions.

## RSM Audit response

### *Test of controls including:*

- Assess the design, implementation and operating effectiveness of key internal controls operating within the payroll cycle, including application controls.
- Reviewing the IT general controls related to the core financial accounting system.

### *Substantive testing including:*

- Analytical procedures over employee benefit expenses and amounts allocated from employee benefits to capital projects.
- Performing test of details, on a sample basis, over annual leave and long service leave provisions
- Check the mathematical accuracy of the long service leave computation, including consideration of significant assumptions, methods and data utilised.
- Performing test of details, on a sample basis, of Key Management Personnel ('KMP') remuneration disclosures in the financial report.

## OTHER MATERIAL BALANCES

Statement of financial position	RSM Audit response
Cash and cash equivalents	<ul style="list-style-type: none"><li>Review bank reconciliation for all material bank accounts.</li><li>Confirm bank balances with relevant financial institutions.</li></ul>
Trade and other receivables	<ul style="list-style-type: none"><li>On a sample basis, test rates and sundry trade receivables to supporting documentation and subsequent receipts (where possible).</li><li>Review management's assessment of the reasonableness of provision for expected credit losses.</li></ul>
Trade and other payables	<ul style="list-style-type: none"><li>On a sample basis, test trade payables and accruals to supporting documentation and subsequent payment (where possible).</li><li>Perform a search for unrecorded liabilities.</li></ul>
Investment in associate	<ul style="list-style-type: none"><li>Confirm associate net position and operating result as at 30 June 2023.</li><li>Review equity accounting of investment in associate.</li><li>Reviewing the disclosures in the notes to the financial statements is appropriate.</li></ul>
Borrowings	<ul style="list-style-type: none"><li>Confirm loan balances with relevant financial institutions.</li><li>Review management's assessment of the current and non-current balance computation</li></ul>
Statement of comprehensive income	RSM Audit response
Other revenue	<ul style="list-style-type: none"><li>On a sample basis, test other revenue to supporting documentation throughout the year and include transactions near year end to ensure they are correctly and completely accounted for in line with the Local Government's revenue recognition policy.</li></ul>
Other expenditure	<ul style="list-style-type: none"><li>On a sample basis, test supplies and services expense to supporting documentation to ensure recorded in the correct year.</li></ul>

## 5. OTHER CRITICAL AREAS IN THE FINANCIAL STATEMENTS

RSM will also audit the following critical disclosures in the financial statements by verifying the underlying calculations and auditing the evidence to support the amounts disclosed.

### Related party disclosures

The Local Government is subject to the requirements of AASB 124 *Related Party Disclosures*. The Standard requires disclosures for senior officers' compensation and certain transactions with related parties. A review will be conducted to ensure proper accounting and disclosure of related party transactions and executive remuneration.

Further, section 7.12AL of the Act applies section 17 of the *Auditor General Act 2006* to a Local Government, which requires the Local Government to advise the Auditor General in writing of details of all related entities that are in existence.

#### RSM Audit response:

We will review the disclosures and supporting material to ensure compliance with AASB 124. We will also assess the Local Government's internal controls around the identification and proper disclosure of related party transactions and key management remuneration.

### Capital and other commitments for expenditure

The Local Government will disclose in the financial statements capital and other commitments relating to future asset construction and replacements.

#### RSM Audit response:

We will check the underlying calculations and review the evidence to support the amounts disclosed.

### Contingent liabilities

The Local Government has an internal environmental compliance and governance department that deals with matters against the Local Government and engages external consultants and legal advisors for matters which cannot be resourced internally.

There is a risk that the Local Government may not recognise and disclose the full value of all potential contingent liabilities or provisions for environmental or legal matters.

#### RSM Audit response:

- Obtaining an understanding from the Administration of the nature and history of any environmental compliance matters and legal matters which could give rise to a claim or obligation against the Local Government.
- Reviewing the legal advice provided to Administration and Council with respect to any claim or obligation against the Local Government.
- Assessment of Administration's accounting treatment in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* and AASB 110 *Events after the Reporting Period* for any claim or obligation against the Local Government.
- Testing of management's assumptions in determining the estimated value of obligations or claims not yet settled.
- Reviewing the basis and adequacy of disclosures within the financial statements in relation to provisions and contingent liabilities.

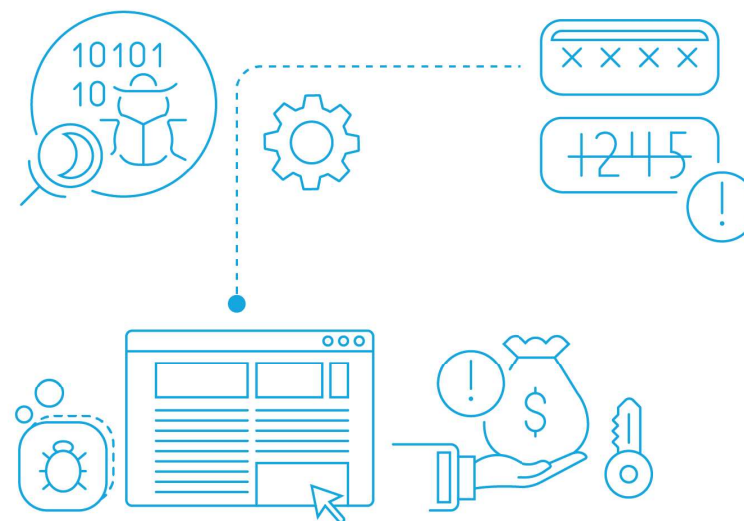
## 6. INFORMATION SYSTEMS AUDIT APPROACH

We have assessed that financial management information systems are sophisticated. Therefore, RSM will engage our Information System Auditor (**ISA**) specialist to assess the risk of material misstatement imposed by the Information Technology (**IT**) environment.

RSM complies with Auditing Standard ASA 315 *Identifying and Assessing the Risks of Material Misstatement*. Our approach to information systems audit is to obtain an understanding of the information system, on a rotational basis, including the related business processes, relevant to financial reporting, including (amongst others) how the information system captures events and conditions, other than transactions, that are significant to the financial statements.

The audit procedures conducted by the ISA in the Town will be:

- Testing general IT controls around system access and testing controls over computer operations within specific applications which are required to be operating correctly to mitigate the risk of misstatement in the financial statements;
- Assessing whether appropriate restrictions were placed on access to core systems through reviewing the permissions and responsibilities of those given that access;
- Where we identify the need to perform additional procedures, place reliance on manual compensating controls, such as system interfaces, transfer of data from one system to another, reconciliations between systems and other information sources or performing additional testing, such as extending the size of our sample sizes, to obtain sufficient appropriate audit evidence over the financial statement balances that were impacted; and
- Reviewing the key controls around change management related to significant IT systems



## 7. YOUR ENGAGEMENT TEAM

Your engagement team has been carefully selected to provide you with an efficient and effective audit through their relevant experience. The audit team consists of the following members:

### RSM Core Engagement Team



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Engagement Director

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### RSM Subject Matter Specialists



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### OAG Representative

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**Grant Robinson**  
Assistant Auditor General, Financial Audit






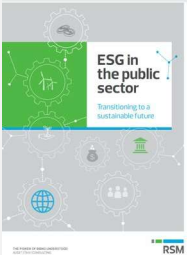
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## 8. HAVE YOU CONSIDERED?

Some recent publications from the WA Office of the Auditor General and RSM has been included here for reference.

	<p><b>Information Systems Audit – Local Government 2022-22</b></p> <p>This is the fourth local government annual information systems audit report.</p> <p><a href="https://audit.wa.gov.au/reports-and-publications/reports/information-systems-audit-local-government-2022-22/">https://audit.wa.gov.au/reports-and-publications/reports/information-systems-audit-local-government-2022-22/</a></p>		<p><b>Financial Audits Results - Local Government 2020-21</b></p> <p>The 2020-21 financial year marked the end of a four-year transition of local government financial auditing by the Office of the Auditor General.</p> <p><a href="https://audit.wa.gov.au/reports-and-publications/reports/financial-audit-results-local-government-2020-21/">https://audit.wa.gov.au/reports-and-publications/reports/financial-audit-results-local-government-2020-21/</a></p>
	<p><b>Cyber Security in Local Government</b></p> <p>This audit assessed if a sample of 15 local government entities manage cyber security risks and respond to cyber threats effectively.</p> <p><a href="https://audit.wa.gov.au/reports-and-publications/reports/cyber-security-in-local-government/">Cyber Security in Local Government - Office of the Auditor General</a></p>		<p><b>Fraud Risk Management – Better Practice Guide</b></p> <p>This Better Practice Guide aims to help Western Australian public sector entities to manage their fraud and corruption risks.</p> <p><a href="https://audit.wa.gov.au/reports-and-publications/reports/fraud-risk-management-better-practice-guide/">https://audit.wa.gov.au/reports-and-publications/reports/fraud-risk-management-better-practice-guide/</a></p>
	<p><b>Your guide to sustainability and ESG</b></p> <p>The ultimate sustainability handbook for SMEs: Understand the risks, opportunities and challenges of going green. Sustainable business has become a question of “when” not “if”. With global shifts on the horizon and an increased focus on strong climate action, the answer may well be “soon”.</p> <p><a href="https://www.rsm.global/australia/thinkbig-report-sustainability">https://www.rsm.global/australia/thinkbig-report-sustainability</a></p>		<p><b>ESG in the public sector</b></p> <p>As industry seeks to navigate this evolving paradigm, many have been quick to promote adherence with ESG ideals to keep pace with changing consumer and taxpayer sentiment.</p>

## 9. APPENDICES

### Item

1. Timetable
2. RSM Orb
3. Key Controls
4. Fraud Risk Considerations
5. Audit Approach to Key Audit Areas
6. Other Governance Matters
7. Changes in Accounting Standards



## APPENDIX 1 – TIMETABLE

Phase	Task	Indicative time frame*	Action
<b>Pre-planning</b>	<b>Pre-planning</b> discussions with the Town	May 2023	RSM / OAG / Local Government
<b>Planning</b>	Issue final APM to the Town	26 May 2023	RSM
	<b>Entrance meeting</b> with the Local Government’s Audit, Risk and Compliance Committee to present APM	7 June 2023	RSM / OAG/ Local Government
<b>Interim Audit Fieldwork</b>	Forward Interim Audit Preparation Checklist to the Town	24 May 2023	RSM
	Interim audit focusing on controls testing for major transaction cycles based on a rotation plan, walkthrough of all major transaction cycles, review of the key reconciliation routines, and preliminary analytical review for the 11 months ended 31 May 2023.	3 - 7 July 2023	RSM / Local Government
<b>OAG review</b>	OAG Director to review the interim audit fieldwork performed by RSM	week of 14 Aug 2023	RSM / OAG
<b>Interim Audit Management Letter (if applicable) and/ or interim audit findings</b>	<b>Interim audit findings meeting</b> to discuss the draft Interim Audit Management Letter and findings with the Town	14 July 2023	RSM / OAG / Local Government
	Town returns the draft Interim Audit Management Letter with comments to RSM	31 July 2023	Local Government
	OAG to issue the final Interim Audit Management Letter to the Chief Executive Officer and Mayor of the Local Government	Together with signed audit report	OAG
<b>Draft pro-forma financial statements</b>	Pro-forma financial statements to RSM and the OAG for review	28 August 2023	Local Government
	Provide comments on the proforma financial statements to the Town	11 September 2023	RSM / OAG
<b>Final Audit Fieldwork</b>	Forward Final Audit Preparation Checklist to the Town	31 July 2023	RSM
	Provision of final trial balance as at 30 June to RSM	No later than 30 September 2023	Local Government
	CEO signed financial statement to RSM and OAG	No later than 30 September 2023	Local Government
	Performance of substantive tests for revenue and expenditure cycles for the 2 months ending 30 June 2023 Performance of substantive tests for balance sheet accounts as at year end and review of financial statement disclosure	9 – 13 October 2023 (onsite) 30 October -3 November (offsite)	RSM
<b>OAG review</b>	OAG Director to review the final audit fieldwork performed by RSM	15 November 2023	RSM / OAG
	Issue of draft Final Audit Management Letter to the Town for comments	23 November 2023	RSM
	Town returns the draft Final Audit Management Letter with comments to RSM	28 November 2023	Local Government



Phase	Task	Indicative time frame*	Action
<b>Final Audit Management Letter (if applicable)</b>	OAG to issue the final Audit Management Letter to the Chief Executive Officer and Mayor of the Local Government	Together with signed audit report	OAG
<b>Closing Report and Management Representation Letter</b>	Issue draft Closing Report and pro-forma Management Representation Letter to the OAG and the Town for comment	23 November 2023	RSM
	Town returns the draft Closing Report and Management Representation Letter with comments to RSM	28 November 2023	Local Government
	Issue Closing Report to Town and Audit Committee*	29 November 2023	RSM / OAG
<b>Exit Meeting</b>	<b>Final audit exit meeting</b> with the Local Government's Audit and Risk and Compliance Committee including presentation to the closing report*	6 December 2023	RSM / Local Government/ OAG
<b>Final Report</b>	Chief Executive Officer to sign Financial Report and the Management Representation Letter	7 December 2023	Local Government
<b>Contractor's Audit Report</b>	Independent Contract Auditor's Report issued*	7 December 2023	RSM
<b>Audit Report</b>	Auditor General is to sign and issue an Auditor's Report to the Chief Executive Officer and Mayor of the Local Government*	Within 5 business days of receiving the signed contractor's audit report from RSM	Auditor General
<b>Presentation to Council</b>	Adoption of the 30 June financial statements by the Council	12 December 2023	Council

*\*Based on timely receipt of audit information and reporting documentation and completion of all required audit procedures*

### Audit preparation checklist.

To assist the Local Government to gather and collate the necessary audit information and documentation, we will issue in advance of each audit visit an Interim Audit Preparation Checklist and a Final Audit Preparation Checklist via CaseWare Xtend. As the requested information will be an important part of our audit working papers, the information required must be made available to RSM on or before the audit fieldwork dates specified above. CaseWare Xtend will facilitate the delivery of an efficient audit and help to minimise interruptions to the Town. RSM will endeavour to make the checklists as detailed as possible in order to allow for changing working conditions in place.

We have found CaseWare Xtend to be very useful in the past and appreciate the access it gives to information for all team members.

## APPENDIX 2 – RSM ORB



**An RSM Audit puts quality at its heart to deliver.**

We recognise that the delivery of a quality audit service is critical to achieving client satisfaction and our audit objectives.

In undertaking the audit on the financial report, we have utilised our technology platform and proprietary methodology, RSM Orb.

RSM Orb is our optimal risk-based audit methodology, deployed across more than 100 countries worldwide. Our technology platform and proprietary methodology enables our auditors to focus on your risks and design procedures tailored to your unique circumstances and environment. RSM Orb enables us to develop a deeper understanding of your business, providing you with critical insights now and for the future.

### An RSM Orb audit delivers:

#### **Consistency**

- A consistent approach across any number of operations and jurisdictions, tailored to your unique risks and circumstances.

#### **Innovation**

- Optimising our use of technology in how we plan and conduct our work to enhance your audit experience.

#### **Critical insights**

- Pinpointing those areas that require closer scrutiny and enhanced judgement, enabling us to be more effective in addressing risk areas and adding intellectual value and critical insights.

#### **Confidence**

- Delivered through robust and considered planning, an efficient technology platform and a highly qualified, experienced team.



## APPENDIX 3 – KEY CONTROLS

### 3.1 Internal controls

Internal controls are systems, policies and procedures that help an entity reliably and cost-effectively meet its objectives. Sound internal controls enable the delivery of reliable, accurate and timely external and internal reporting. The Chief Executive Officer of the Local Government is responsible for developing and maintaining its internal control framework to enable:

- Preparation of accurate financial records and other information;
- Timely and reliable external and internal reporting;
- Appropriate safeguarding of assets; and
- Prevention or detection and correction of errors and other irregularities.

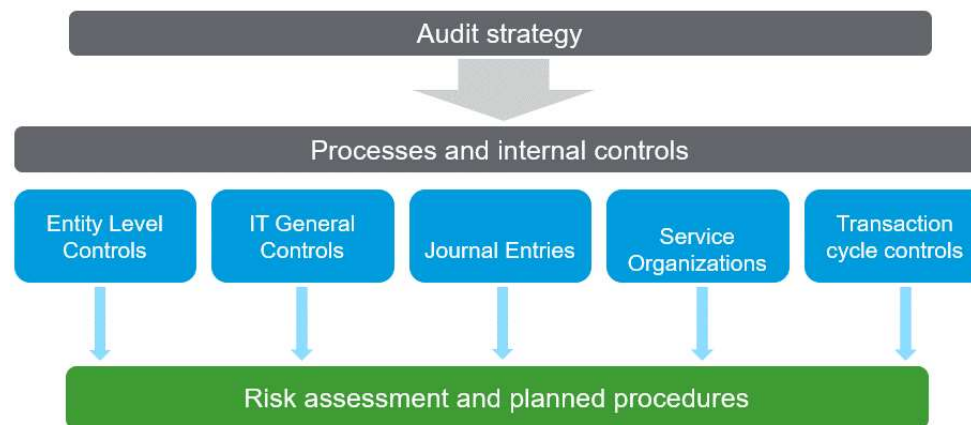
The annual financial audit enables the Auditor General to form an opinion on the Local Government's controls. An integral part of this, and a requirement of Australian Auditing Standard ASA 315 *Identifying and Assessing the Risks of Material Misstatement*, is to assess the adequacy of an organisation's internal control framework and governance processes related to its financial reporting.

We focus on the internal controls relating to financial reporting and assess whether the Chief Executive Officer of the Local Government has managed the risk that the financial statements will not be complete and accurate. Poor controls diminish Administration's ability to achieve the Local Government's objectives and comply with relevant legislation. They also increase the risk of fraud.

During our planning procedures, we will review our understanding of the following components of internal control:

- Control environment
- Risk assessment procedures
- Information systems
- Control activities
- Monitoring procedures

Our preliminary assessment of the internal control framework determined that internal controls are likely to be effective in preventing or detecting and correcting material misstatements in the financial report. As such, we plan to place reliance on the key internal controls relating to the material components in the financial statements to support the audit opinion.



### 3.2 Significant changes to internal controls

Town advised that there are no major changes to its management and internal control environments and are not aware of any major changes that may significantly impact the FY23 financial statements.

### 3.3 Effectiveness of internal controls

The Local Government management team has a substantial focus on ensuring that controls in place are robust and that financial reporting is accurate. The financial controls, processes and procedures across the Local Government are at a mature stage with proper documentation and ownership within the various business units.

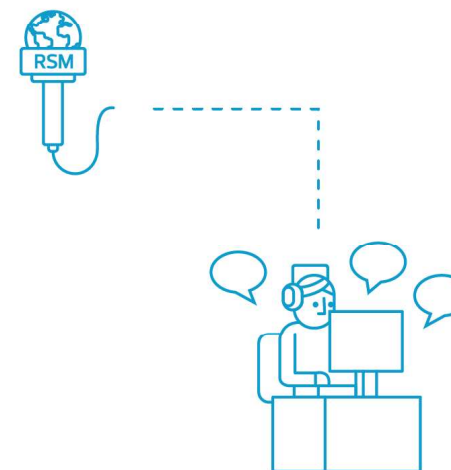
We will follow up during the current year audit procedures, and prior year management letter points, as outlined in the below table, to ensure they have been satisfactorily resolved.

#### Findings awaiting verification – financial statement audit

Matter	Rating	Due Date
<b>Final audit- 30 June 2022</b>		
1. Depreciation rates used	Moderate	30 June 2023
2. Bank reconciliations	Moderate	30 June 2023
3. Delegation Authority for change in role	Moderate	Completed
4. Review of Open Purchase Orders	Minor	Completed
5. Incorrect depreciation commencement date	Minor	No action
6. Completeness of the Fixed Asset Register	Minor	Completed
7. Reports generation at year end	Minor	30 June 2023

#### Findings awaiting verification – ITGC audit

Matter	Rating	Due Date
<b>Prior period audits</b>		
1. Business continuity	Moderate	31 July 2023
2. Change management	Moderate	31 July 2023
3. Physical and environmental security	Moderate	30 June 2023
4. IT governance – policies and procedures	Minor	ongoing
5. Synergy finance application - user access management	Minor	31 July 2023
<b>Final audit- 30 June 2022</b>		
6. Network and remote - user access management	Moderate	Completed
7. Network Security Management	Moderate	Completed
8. Password management	Minor	Completed



### 3.4 Internal audit

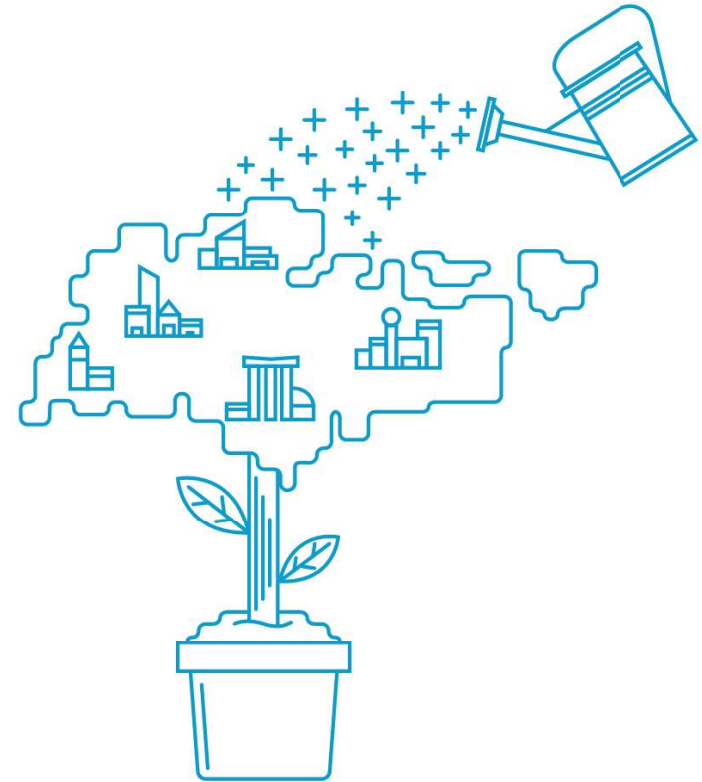
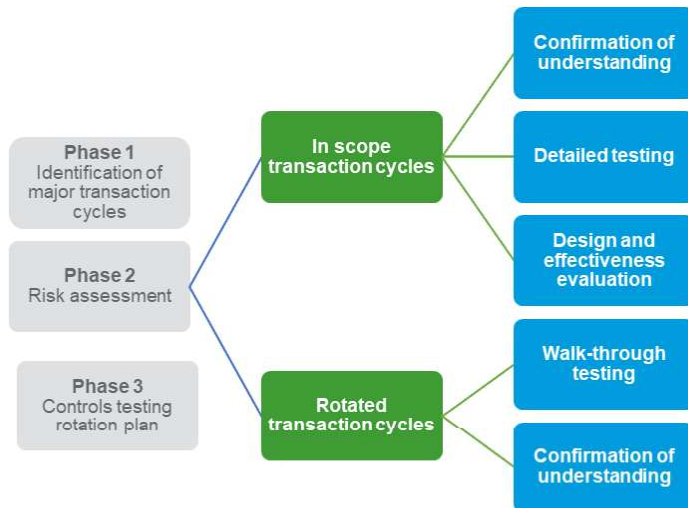
Subject to the requirements of Auditing Standard ASA 610 Using the Work of Internal Auditors, if we have satisfied ourselves regarding the competence and objectivity of internal audit, we plan to rely on their work. The use of Town's internal audit function may be used in the following ways:

- To obtain information that is relevant to RSM's assessments of the risks of material misstatement due to error or fraud; and
- As a partial substitution for audit evidence to be obtained directly by RSM.

The responsibility for internal audit rests with Town. Town internal audit functions are a mix of internal and outsourced to third parties. We have discussed with Town Manager Accounting Services and Systems, the current year internal audit work program and plan to rely on their work where relevant and appropriate.

### 3.5 Rotation approach

In accordance with our rotational controls testing approach, we will conduct a risk assessment for each major transaction cycle. The risk assessment is benchmarked against our knowledge of each transaction cycle which enables us to design a control testing rotation plan that will bring certain transaction cycles into audit scope each year. Those cycles not in scope will be subject to our normal walk-through procedures and confirmation of our understanding of the key controls. Those transaction cycles in scope will be subject to detailed controls testing, including testing of the design and effectiveness of those controls.



## APPENDIX 4 - FRAUD RISK CONSIDERATIONS

Under Auditing Standard ASA 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report (ASA 240)*, when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial statements because of fraud and error.

Although ASA 240 sets out the principles and procedures we must follow, the primary responsibility for the prevention and detection of fraud and error rests with the Administration. The administration is responsible for maintaining accounting records and controls designed to prevent and detect fraud and error and for the accounting policies and estimates inherent in the financial statements.

### 4.1 Audit approach

Our audit procedures on fraud risk include the following:

- Forward a copy of the fraud control checklist for self-assessment to Town management, prior to our interim audit visit. The checklist allows us to make inquiries of management, to obtain its understanding of the risk of fraud within the Town and to determine whether management have any knowledge of fraud that has been perpetrated on or within the entity. We will review the fraud control self-assessment by the Town's management and the Audit Committee.
- Review the Town's fraud control procedures in place to reduce the risk of fraud occurring within the entity, including the Town code of conduct and fraud risk profile.
- Understand the Town's manual general journal entries process as part of our fraud testing using CaseWare IDEA software.
- Analyse the financial year end balances in comparison with prior period balances to confirm the movements of the balance are in line with our expectations.

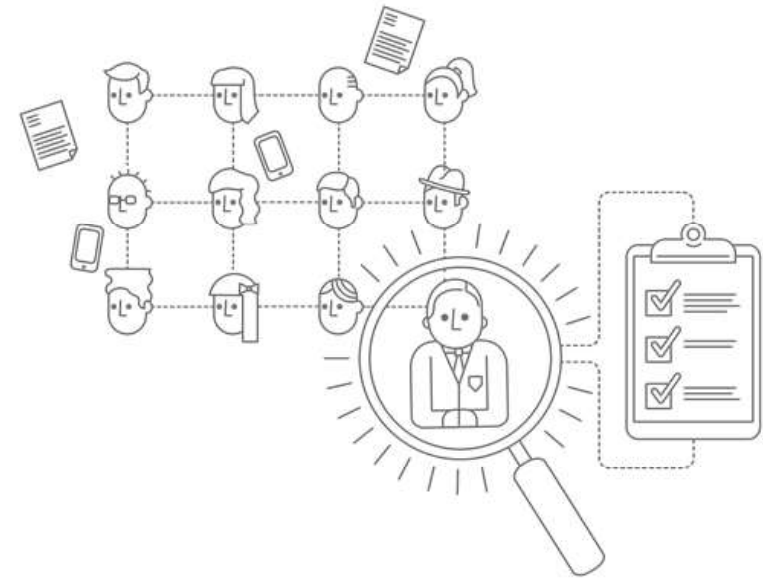
Understand the business rationale for significant or unusual transactions.

### 4.2 Unpredictability test

We will incorporate an element of unpredictability in the selection of the nature, timing and extent of audit procedures to be performed as individuals within the entity who are familiar with the audit procedures normally performed on engagements may be more able to conceal fraudulent financial reporting.

### 4.3 Fraud incidences during the year

The Town's management has represented that no matters have been reported to the Crime and Corruption Commission or the Public Sector Commission. The Town's management have confirmed that there were no fraud incidences during the current financial year to the date of this APM.



# APPENDIX 5 - AUDIT APPROACH TO THE KEY AUDIT AREAS

## 5.1 Risk assessment

Key audit areas are those areas that, in RSM's professional judgment, will be of most significance in our audit of the financial statements. As part of our audit approach, we have conducted an initial financial statement risk assessment to determine whether any of the risks identified are, in our judgment, significant or high. A significant or high risk is an identified and assessed risk of material misstatement in the financial statements that, in our judgment is a key audit area and requires special audit consideration. Our assessment of key audit areas is based upon:

- Enquiries of Administration and Executive.
- The complexity of transactions within each area.
- The extent of specialist skill or knowledge needed to perform the planned audit requirement.
- The degree of subjectivity in the measurement of financial information related to the risk, especially those measurements involving a wide range of uncertainty.
- Whether the area is exposed to fraud risk.

## 5.2 Professional scepticism

We approach all our audits with a degree of professional scepticism as required by Australian Auditing Standards and the *Auditor General Act 2006*. In addition,

professional scepticism is a key component of delivering an effective public sector audit. *ASA 200 Overall Objectives of the Independent Auditor and the Conduct of an Audit in Accordance with Australian Auditing Standards* defines professional scepticism as 'an attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a critical assessment of audit evidence.'

Professional scepticism is particularly relevant in areas that involve management assumptions and/or estimates. It is also critical when evaluating audit evidence to reduce the risk to the auditor:

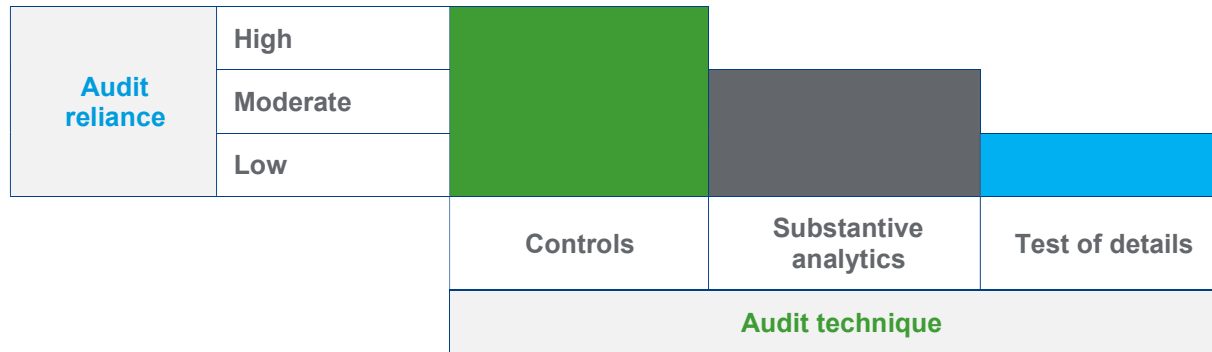
- Overlooking unusual circumstances; and
- Overgeneralising when drawing conclusions from observations using inappropriate assumptions in determining the nature, timing and extent of evidence-gathering procedures and evaluating the results thereof.



### 5.3 RSM approach to auditing significant risks

RSM's approach to auditing a class of transactions' account balance or disclosure is to initially assess whether there is a reasonable possibility that it could contain a material misstatement. Our risk assessment is based on both quantitative and qualitative criteria to determine whether they are significant.

Our audit strategy follows a hierarchy, which starts with the testing of controls, then moves to substantive analytical review procedures and then finally testing of details. The following diagram shows an example where a high level of reliance on controls, along with a moderate level of reliance on substantive analytics is likely to result in the testing of details that can safely rely on smaller sample sizes.



Based on previous audit experience at the Local Government and review of the Local Government's financial information, we have assessed that we can rely on internal controls, which effectively means we can apply a moderate level of substantive analytics and limited testing of details. This controls-based approach is both efficient and effective.



# APPENDIX 6 – OTHER GOVERNANCE MATTERS

## Management representation letter

The audit plan assumes that the Chief Executive Officer will be able to sign a management representation letter. We will draft a management representation letter and forward it to the Local Government for consideration and review. The management representation letter is expected to be signed at the same time as the annual financial report is signed.

We will rely on the Chief Executive Officer signing the management representation as evidence that they have:

- Fulfilled their responsibilities for the preparation and fair presentation of the financial statements in accordance with the *Local Government Act 1995* (the Act), the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards;
- Established and maintained an adequate internal control structure and adequate financial records as we have determined are necessary to facilitate the preparation of the financial report that is free from material misstatement, whether due to fraud or error;
- Verified significant assumptions used in making accounting estimates, including those measured at fair value, and relevant disclosures are reasonable, complete and appropriate;
- Provided us with access to all information of which they are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- Recorded all transactions in the accounting and other records and are reflected in the financial report;
- Advised us of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements;
- Advised us of all known instances of fraud or suspected fraud affecting the Local Government involving management, employees who have a significant role in internal control or others where the fraud could have a material effect on the financial statements; and
- Provided us with the results of their assessment of the risk that the financial statements may be materially misstated because of fraud.

## Independence

The Auditor General is an independent officer of the Western Australia Parliament, appointed under legislation to examine, on behalf of Parliament and Western Australia taxpayers, the management of resources within the public sector. The Auditor General is not subject to control or direction by either Parliament or the government. In conducting the audit, the Auditor General, her staff and delegates will comply with all applicable independence requirements of the Australian accounting profession.

The Auditor General requires contract auditors to comply with the auditor rotation requirements of APES 110 *Code of Ethics for Professional Accountants*. A contract audit director may not play a significant role in the audit of an agency for more than seven financial years. RSM Global Audit Methodology requires that we conduct an annual re-evaluation of our independence prior to the commencement of each assignment. We have fully satisfied ourselves that we do not have any actual or perceived conflict of interests.

We are fully compliant with our Ethics and Independence Policies, which are verified and tested each year by our Partner Responsible for Ethics and Independence. Each year we are required to submit certain information to our Partner Responsible for Ethics and Independence, which is analysed and subjected to a series of stringent tests. This system has been extensively reviewed by the Australian Securities and Investments Commission and found to be in accordance with Australian Auditing Standards, the *Corporations Act 2001* and better practice.

## APPENDIX 7 - CHANGES IN ACCOUNTING STANDARDS

Standard or pronouncements	Description	Who does it affect	Effective Date
AASB 2020-1 <i>Amendments to Australian Accounting Standards – Classifications of Liabilities as Current or Non-Current.</i>	All entities	This narrow-scope amendment to AASB 101 <i>Presentation of Financial Statements</i> clarifies that liabilities are classified as either current or non-current depending on the rights that exist at the end of the reporting period; and also clarifies the definition of settlement of a liability.  For example, a liability must be classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.	Annual reporting periods beginning on or after 1 January 2023.
AASB 2022-3 <i>Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15</i>	<i>Not-for-Profit Entities</i>	This Standard adds Illustrative Example 7A to the examples attached to AASB 15 to clarify the accounting for upfront fees. The amendments do not change the requirements of AASB 15. The amendments are relevant only to not-for-profit entities.	Annual reporting periods beginning on or after 1 July 2022
AASB 2022-5 <i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i>	All entities	This Standard amends AASB 16 Leases to add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 Revenue from Contracts with Customers to be accounted for as a sale.  AASB 16 already requires a seller-lessee to recognise only the amount of any gain or loss that relates to the rights transferred to the buyer-lessor. The amendments made by this Standard ensure that a similar approach is applied by also requiring a seller-lessee to subsequently measure lease liabilities arising from a leaseback in a way that does not recognise any amount of the gain or loss related to the right of use it retains.	Annual reporting periods beginning on or after 1 January 2024.
AASB 2022-10 <i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities</i>	Public Sector entities	This Standard amends AASB 13 Fair Value Measurement for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.	Annual reporting periods beginning on or after 1 January 2024.

For more information, visit: [www.rsm.global/australia/service/audit-and-assurance-services](http://www.rsm.global/australia/service/audit-and-assurance-services)



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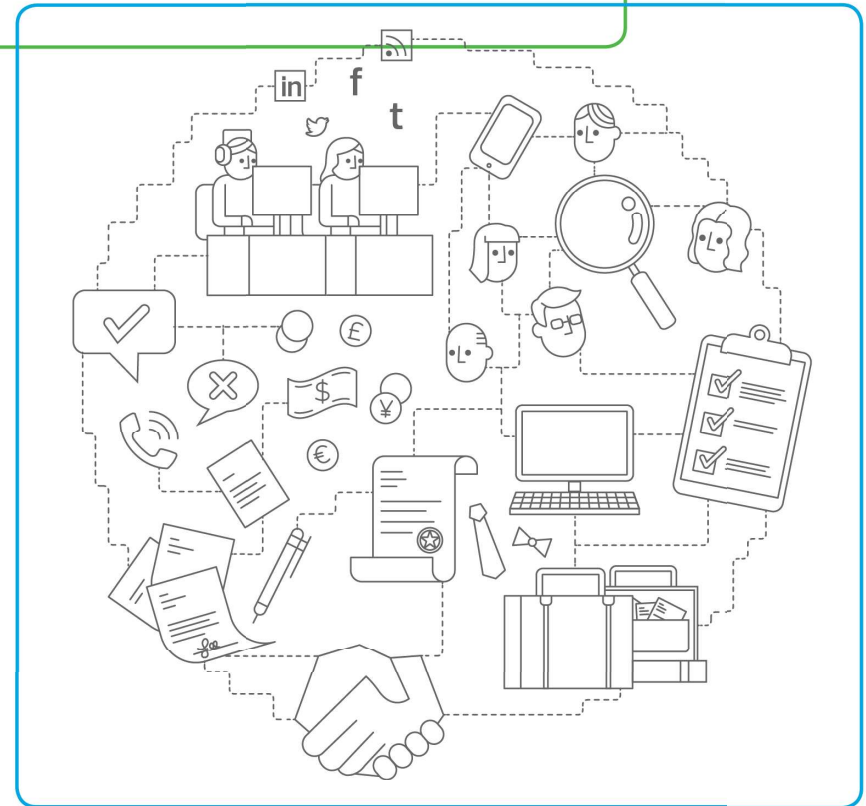
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## HELPING YOU MOVE FORWARD WITH CONFIDENCE



## Town of Bassendean

General and Rates Debtors Internal Audit

February 2023

# Contents

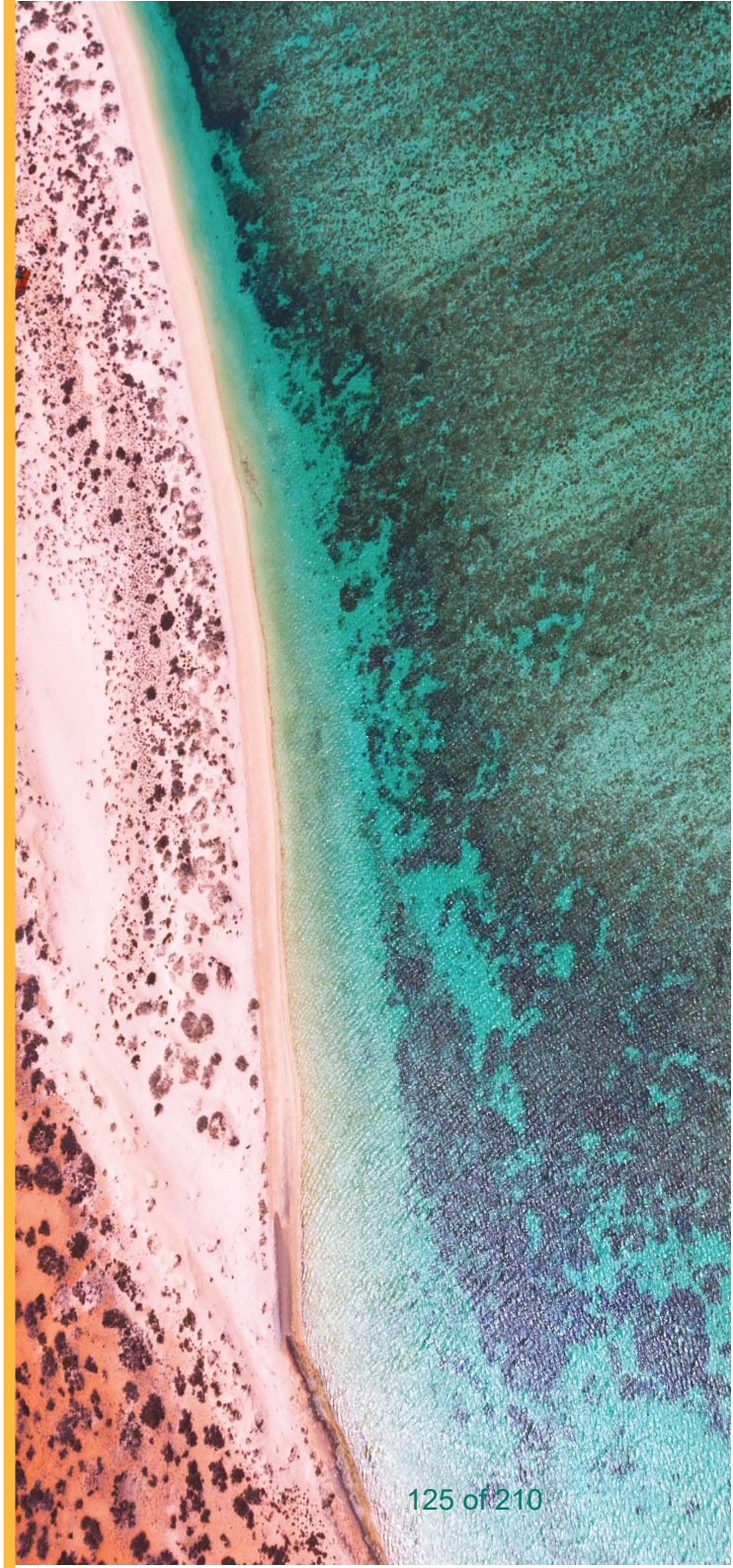
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## EXECUTIVE SUMMARY

### Introduction

William Buck Consulting (WA) Pty Ltd was engaged by the Town of Bassendean (“Town”) to conduct an internal audit of the Town’s General and Rates Debtors function. The internal audit was performed in accordance with the requirements within the terms and conditions set out in the contract for Internal Audit Services to the Town of Bassendean.

### Objective

The overall objective of this engagement was to review the adequacy of controls over General and Rates Debtors function.

### Scope

The scope of this engagement included an assessment of the following:

- Review policies and procedures;
- Review roles and responsibilities of staff and management;
- Review Collection Management – default rate of debtors;
- Review hardship applications – supports and decision making; and
- Review write-off and waivers – council decisions and delegated authorities correctly executed.

Refer to [Appendix A](#) for the details of the work done in this review.

### Approach



Consideration of relevant processes and procedures, and discussion with the Town’s management and staff responsible for the relevant scope areas



Identification of control weaknesses through analysis of the adequacy and effectiveness of controls



Analysis of a sample of records/plans and actions covered within the scope of the audit. Identification of any discrepancies or deviations from policy, procedure, or legislation.



Discussion of control weaknesses, and deviations from process and procedure with the management and relevant stakeholders.



Development of this report identifying any weaknesses or issues and making relevant recommendations on the areas under the scope of the engagement.

## Key Findings & Insights

### Overall Comments

Overall, based on the work we have performed, the Town has implemented relevant key controls required to manage General and Rates Debtors. Overall debtor balances have not shown any significant increase over the year and no bad debts were written off.

However, there are some weaknesses we identified that need management attention. During this high-level review, we noted 2 medium and 1 low risk rated findings in relation to the basic design and operation of processes with respect to General and Rates Debtors.

### Positive Insights

We made the following positive observations:

- Rates debtors processes were found to be mainly in compliance with the Town’s policy and procedure.
- The Town’s debt collection rate is found to be adequate with no significant increase of debtor balances for the last year and no bad debts written off.
- Hardship applications tested were found to be processed within the 30-day timeframe as required by the Town’s policy.

	Extreme	High	Medium	Low	Total
<b># Findings</b>	-	-	2	1	<b>3</b>
<b># Recommendations</b>	-	-	4	1	<b>5</b>

### Key Findings

We observed the following key findings:

- The Town does not have a comprehensive process documentation for management of general debtors.
- Records kept for financial hardship application approvals and payment arrangements were not signed by the delegated officer and the debtor.

## Summary of findings

The following table includes the findings and their ratings, action owner, and targeted date for implementing the recommendations.

#	Findings	Rating	Recommendation #	Action Owner	Target Date
1	Management of General Debtors	Medium	R1	Manager Finance	30/09/2023
			R2	Manager Finance	30/09/2023
			R3	Manager Finance	30/09/2023
2	Financial Hardship Application	Medium	R4	Director Corporate Services	Completed
3	Policies and Procedures	Low	R5	Director Corporate Services	30/09/2023

The following table includes the risk ratings and the descriptions of the risk ratings.

Risk Rating	Risk Level	Description	Criteria for Risk Acceptance	Authority & Responsibility to Accept
Extreme	17 – 25	Urgent attention required	Risk is only acceptable with excellent controls and treatments plans to be explored and implemented, when possible, managed and continuously monitored by highest level of authority.	DG / MD / CEO / Council
High or Significant	10 – 16	Attention required	Risk is acceptable with excellent controls, managed by senior management/executive and monitored on monthly basis.	Respective Department Director / CEO
Medium or Moderate	5 – 9	Monitor and respond when needed	Risk is acceptable with adequate controls, managed by specific procedures and monitored semi-annually	Respective Department Manager
Low or Minor	1 – 4	Can be acceptable	Risk is acceptable with adequate controls, managed by routine procedures and monitored annually	Respective Department Manager



## DETAILED FINDINGS

### 1. Management of General Debtors

Extreme

High

Medium

Low

We conducted walk-through of general debtor processes and reviewed selected documents including debtor master file extracts, debtor aging reports and reconciliations.

Our testing revealed the following:

1. The Town does not have a comprehensive process documentation for management of general debtors. A process document that guides the general debtor management processes and requirements such as debtor creation, master file management, reconciliation and reviews were not available.
2. General debtors were not routinely reconciled and reviewed and aged balances were not routinely prepared and reviewed. The last aged balance review was prepared as at 30/06/2022 and there was no evidence of review performed by management.
3. One of two samples we tested, debtor reference number 53, with a payment agreement is overdue for an amount of \$1250.00.

Absence of procedure documentation of key processes can lead to reduced accountability of staff to complete the processes adequately and on a timely basis. Non-completion of routine tasks such as debtor reconciliation and aged balances review can increase the risk of debtor collections not being carried out in accordance with collection due dates.

#### Recommendation (R1 – R3)

We recommend that the Town:

1. Develop procedural documentation for general debtors management that outlines requirements for key processes including debtor creation, master file management, reconciliation and reviews.
2. Ensure that general debtors are regularly reconciled and reviewed, aged balances are regularly prepared and reviewed, and the documentation is signed by the preparer and reviewer.
3. Review the debtor identified with overdue payment and take appropriate action to ensure the debtor payments are made in accordance with the payment agreement.

Management Response	
Agree/Disagree:	Partially Agree. It should be noted that the aged debtors have been reviewed on a monthly basis by the Senior Accountant but there was no notation made by the officer to indicate it had been done.
Action to be taken:	Preparation of appropriate procedures for general debtor management and documented month-end reporting and review
Completion Date:	30 September 2023
Responsible Officer:	Manager Finance

Extreme	High	<b>Medium</b>	Low
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## 2. Financial hardship application

We reviewed a sample of three applications for financial hardship. Our review identified that the record for the approval of the application and the subsequent payment agreement are not signed by the delegated officer of the Town and the rate payer for all three samples tested.

Hardship approval and payment agreement documents that are not appropriately signed lacks the necessary authority for deferment as well as the future collection agreement. Collection agreements that are not signed by the debtor may lead to difficulty in enforcing the collection schedule as the agreement is not complete without the debtor’s signature.

### Recommendation (R4)

We recommend that the Town ensure all hardship application approvals are signed by the delegated officer and the payment agreements are signed by both delegated officer of the Town and the rate payer and signed copies are kept for Town’s record keeping.

Management Response	
Agree/Disagree:	Agree
Action to be taken:	Hardship application approval is provided electronically, by email. The Town has changed its processes to ensure all future payment agreements are signed by the delegated officer and the rate payer.
Completion Date:	Completed
Responsible Officer:	Director Corporate Services

## 3. Policies and Procedures

Extreme	High	Medium	Low
---------	------	--------	-----

We reviewed policies and procedure documentation relating to the Town's rates activities and identified the following observations.

1. Recovery of Rates and Service Charges Policy Section 1.1 (b) states:

*"ii) If payment has not been received by the due date shown on the Final Notice, attempt to contact the debtor by other means, including telephone and email, regarding payment of the debt"*

*iii) Where contact was not possible or did not result in payment of the debt or the Town entering into a payment agreement with the debtor, issue a "Notice of Intention to Claim" demanding immediate payment;*

We observed that Town does not attempt to contact the debtor by telephone or email following the due date on the Final Notice. Instead, at this point, the Town engages the contracted external legal service and as part of the service agreement, the external lawyers then attempt to contact the debtor by phone and email after the issuance of the Notice of Intention to Claim by the external lawyer. The step to contact the debtor by the external lawyer is noted as done without additional charges to the Town.

Policies that are overdue for review can leave the processes followed being out-dated and therefore reduces the accountability of the staff tasked with the processes.

Deviation from the stated policy of attempting to contact the debtor by phone or email after the Final Notice, and before the Notice of Intent to Claim, can lead to rate payer dissatisfaction and therefore reputational implications.

### Recommendation (R5)

We recommend that the Town:

1. Review the Recovery of Rates and Service Charges Policy Section 1.1 (b) and ensure the sequence of actions taken by the Town in regard to outstanding rates debt is in accordance with the Town's policy.

Management Response	
Agree/Disagree:	1. Agree
Action to be taken:	The Town will review the Recovery of Rates and Service Charges Policy and in doing so will consider either amending the policy to align with current practice or amending current practice to align with the policy.
Completion Date:	30 September 2023
Responsible Officer:	Director Corporate Services

## STAFF INVOLVEMENT

Staff Interviewed	<ul style="list-style-type: none"><li>– Raj Malde (A/Director Corporate Services)</li><li>– Subu Krothapally (Senior Financial Accountant)</li><li>– Jeyanti Segaran (Management Accountant)</li><li>– Emma Tattum (Senior Rates Officer)</li><li>– Melissa Bowers (Finance Officer)</li></ul>
William Buck Process Lead	<ul style="list-style-type: none"><li>– Duy Vo (Engagement Director)</li><li>– Hassan Fayyaz (Senior Internal Auditor)</li></ul>

## INHERENT LIMITATIONS

The nature of our review is influenced by factors such as the use of professional judgement, selective testing, the inherent limitations of internal controls, and the availability of persuasive, rather than conclusive, evidence.

William Buck ensures that reasonable care and competence are displayed during our engagements. As such, we conduct examinations and verifications to a reasonable extent, but we cannot give absolute assurance that noncompliance or irregularities do not exist.

Our review is focused on “Key Controls” as identified and assessed. Inherent audit limitations exist in any internal control structure, and it is possible that errors or irregularities may occur and not be detected.

Our findings expressed in this report have been based on the evaluation of existing processes in the organisation and sample testing performed on the existing controls as designed and implemented by management.

For these reasons, we can only provide reasonable, but not absolute assurance on the status of the internal control environment.

## APPENDIX A – RECORD OF WORK DONE AND OUTCOMES

Test #	Test Procedures	Information / Document Reviewed	William Buck Analysis	Outcomes	Finding #
<b>Scope Item 1 – Review policies and procedures</b>					
01-1	<ul style="list-style-type: none"> <li>Identify and obtain the policies, procedures, guidelines, and manuals related to the Town’s rates activities.</li> </ul>	<ul style="list-style-type: none"> <li>Recovery of Rates and Service Charges Policy</li> <li>Differential Rates Refund Policy</li> <li>Financial Hardship policy</li> <li>Rates exemption policy</li> <li>Delegations Register</li> <li>2022-23-Annual-Budget</li> <li>Annual-Report-2020-2021</li> </ul>	<ul style="list-style-type: none"> <li>Referenced policies and related documentation were reviewed and discussions held with key stakeholders in relation to policies and procedures.</li> </ul>	<ul style="list-style-type: none"> <li>Financial Hardship policy is due for review on 30/06/2021.</li> <li>Rates exemption policy is due for review on 30/06/2021.</li> <li>No procedure documentation to guide the management of general debtors.</li> </ul>	Finding 3 Finding 1
01-2	<ul style="list-style-type: none"> <li>Ensure scoping items 3-5 are being completed in accordance with the applicable policies.</li> </ul>	<ul style="list-style-type: none"> <li>Same as 01-1</li> </ul>	<ul style="list-style-type: none"> <li>Discussions are held with key stakeholders including:</li> <li>Processes followed were discussed with management and validation of processes were carried out as specified in scope items 3 to 5.</li> </ul>	<ul style="list-style-type: none"> <li>Refer to outcomes of scope items 3-5.</li> </ul>	N/A

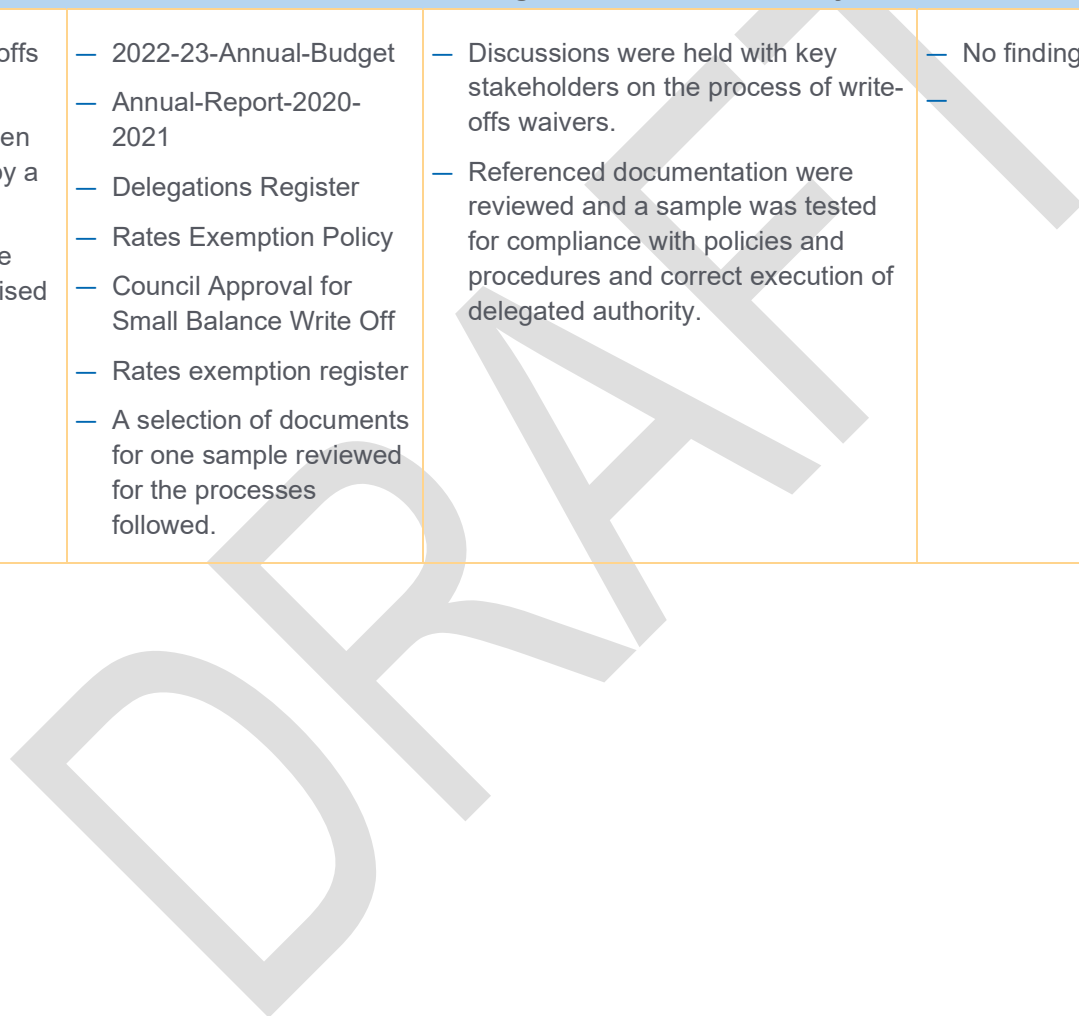
Test #	Test Procedures	Information / Document Reviewed	William Buck Analysis	Outcomes	Finding #
<b>Scope Item 2 – Review roles and responsibilities of staff and management</b>					
02-1	<ul style="list-style-type: none"> <li>Ensure staff and management are completing their designated responsibilities and that roles are appropriately delegated.</li> </ul>	<ul style="list-style-type: none"> <li>Delegations Register</li> <li>Local Government Act 1995</li> <li>Position Description – Senior Rates Officer</li> <li>Position Description – Finance Officer</li> </ul>	<ul style="list-style-type: none"> <li>Discussions were held with the key stakeholders and responsibilities of key stakeholders identified.</li> <li>Position descriptions of two key staff members reviewed for appropriateness for the tasks assigned.</li> <li>Delegations Register was reviewed for appropriate delegations for key processes of the debtor function.</li> </ul>	<ul style="list-style-type: none"> <li>No findings noted.</li> </ul>	N/A
<b>Scope Item 3 – Review collection management – default rate of debtors</b>					
03-1	<ul style="list-style-type: none"> <li>Assess feasibility of the default rate of debtors.</li> </ul>	<ul style="list-style-type: none"> <li>Rates Debtors listing 04/10/2022</li> <li>Rates Debtors listing 31/08/2022</li> <li>Rates Debtors listing 02/08/2021</li> <li>General Debtors listing 30/06/2022</li> <li>General Debtors listing 30/06/2021</li> </ul>	<ul style="list-style-type: none"> <li>Debtors recovery and payment rates were analysed for both rates debtors and general debtors and found to be adequate with no significant increase of debtor balances for the last year and no bad debts written off.</li> </ul>	<ul style="list-style-type: none"> <li>No findings noted.</li> </ul>	N/A



Test #	Test Procedures	Information / Document Reviewed	William Buck Analysis	Outcomes	Finding #
03-2	<ul style="list-style-type: none"> <li>Investigate whether good internal controls around debt collection exist.</li> </ul>	<ul style="list-style-type: none"> <li>Recovery of Rates and Service Charges Policy</li> <li>Recovery of Sundry Debts Policy</li> <li>CS Legal Debt Recovery Process</li> <li>Selection of documents for 4 samples tested for effectiveness of rates debt collection processes</li> <li>Selection of documents for 2 samples tested for effectiveness of general debtor management.</li> <li>Selection of documents for 1 sample tested for creation debtor and Masterfile management.</li> <li>Extract of debtor master file listing</li> </ul>	<ul style="list-style-type: none"> <li>Recovery of Rates and Service Charges Policy was reviewed.</li> <li>Recovery of Sundry Debts Policy was reviewed.</li> <li>Discussions were held with the key stakeholders and walkthrough of processes were carried out for both types of debtors – rates debtors and general debtors.</li> <li>A sample is tested for the recovery procedure of rates debtors to be in accordance with Recovery of Sundry Debts Policy.</li> <li>A sample is tested for the recovery procedure of general debtors to be in accordance with Recovery of Rates and Service Charges Policy.</li> <li>General debtor Masterfile was reviewed and one sample was analysed.</li> </ul>	<ul style="list-style-type: none"> <li>No procedure documentation to guide the management of general debtors.</li> <li>The step to contact the debtor for outstanding rates by telephone or email was specified to be carried out after the Final Notice. The step is however carried out after the Notice of Intention to Claim.</li> <li>One invoice from payment arrangement of a debtor was found to be overdue.</li> <li>General debtors were not routinely reconciled and aged balances not prepared and reviewed.</li> </ul>	<p>Finding 1</p> <p>Finding 3</p>
03-03	<ul style="list-style-type: none"> <li>Test to see if the Town reviews the rates ageing profile on a regular basis and investigate outstanding items.</li> </ul>	<ul style="list-style-type: none"> <li>Rates Reconciliation Summary 04/10/2022</li> <li>Rates Reconciliation Summary 31/08/2022</li> </ul>	<ul style="list-style-type: none"> <li>Rates debtor reconciliation and aging of collections was reviewed and found to be regularly carried out.</li> <li>General debtor is found to be not reconciled on a regular basis with</li> </ul>	<ul style="list-style-type: none"> <li>General debtors were not routinely reconciled and aged balances not prepared and reviewed.</li> </ul>	<p>Finding 1</p>

Test #	Test Procedures	Information / Document Reviewed	William Buck Analysis	Outcomes	Finding #
		<ul style="list-style-type: none"> <li>– Rates Reconciliation Summary 02/08/2021</li> <li>– General Debtors listing 30/06/2022</li> </ul>	last aged listing document dated as 30/06/2022. This listing was not reviewed by manager/supervisor.		
<b>Scope Item 4 – Review hardship applications – supports and decision making</b>					
04-1	<ul style="list-style-type: none"> <li>– Ensure hardship applications are assessed within the 30-day timeframe (ToB Financial Hardship Policy).</li> </ul>	<ul style="list-style-type: none"> <li>– Selection of documents for 3 samples tested for effectiveness of hardship applications process.</li> <li>– Financial Hardship Policy</li> </ul>	<ul style="list-style-type: none"> <li>– Financial Hardship Policy was reviewed.</li> <li>– A sample of 3 applications were reviewed to test if the hardship applications were processed in accordance with the Financial Hardship Policy including if the applications were assessed within the 30-day timeframe.</li> </ul>	<ul style="list-style-type: none"> <li>– No findings noted</li> </ul>	N/A
04-2	<ul style="list-style-type: none"> <li>– Assess the decision-making process of the Town for accepting applications. Ensure the process follows the Financial Hardship Policy.</li> </ul>	<ul style="list-style-type: none"> <li>– Selection of documents for 3 samples tested for effectiveness of hardship applications process.</li> <li>– Financial Hardship Policy</li> </ul>	<ul style="list-style-type: none"> <li>– Financial Hardship Policy was reviewed.</li> <li>– A sample of 3 applications were reviewed to test if the hardship applications were processed in accordance with the Financial Hardship Policy including the decision-making process for accepting applications.</li> </ul>	<ul style="list-style-type: none"> <li>– Hardship approval documents and payment agreements with the rate payers that were kept with the Town were not signed by both parties for all 3 samples.</li> </ul>	Finding 2

Test #	Test Procedures	Information / Document Reviewed	William Buck Analysis	Outcomes	Finding #
<b>Scope Item 5 – Review write-offs and waivers – council decisions and delegated authorities correctly executed</b>					
05-1	<ul style="list-style-type: none"> <li>– Compare budgeted write-offs against actual.</li> <li>– Review write-offs have been appropriately authorised by a delegated officer.</li> <li>– Review rates waivers have been appropriately authorised by a delegated officer.</li> </ul>	<ul style="list-style-type: none"> <li>– 2022-23-Annual-Budget</li> <li>– Annual-Report-2020-2021</li> <li>– Delegations Register</li> <li>– Rates Exemption Policy</li> <li>– Council Approval for Small Balance Write Off</li> <li>– Rates exemption register</li> <li>– A selection of documents for one sample reviewed for the processes followed.</li> </ul>	<ul style="list-style-type: none"> <li>– Discussions were held with key stakeholders on the process of write-offs waivers.</li> <li>– Referenced documentation were reviewed and a sample was tested for compliance with policies and procedures and correct execution of delegated authority.</li> </ul>	<ul style="list-style-type: none"> <li>– No findings noted.</li> </ul>	N/A



## APPENDIX B – RISK RATING CRITERIA

Recommendations made in this report have been rated as Extreme, High, Medium, or Low based on an assessment of underlying issues. The assessment was made by Internal Audit using predetermined criteria as outlined below. An issue may display one, all or a combination of the example attributes listed against the relevant rating.

### MEASURES OF LIKELIHOOD

LEVEL	RATING	DESCRIPTION	FREQUENCY	PROBABILITY
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year	Greater than 90% chance of occurrence
4	Likely	The event will probably occur in most circumstances	At least once per year	60% - 90% chance of occurrence
3	Possible	The event should occur at some time	At least once in 3 years	40% - 60% chance of occurrence
2	Unlikely	The event could occur at some time	At least once in 10 years	10% - 40% chance of occurrence
1	Rare	The event may only occur in exceptional circumstances	Less than once in 15 years	Less than 10% chance of occurrence

### MEASURES OF CONSEQUENCE

LEVEL	1	2	3	4	5
RATING	Insignificant	Minor	Moderate	Major	Catastrophic
HEALTH	Negligible injuries	First aid injuries	Medical type injuries or Lost time injury < 5 days	Lost time injury > 5 days	Fatality, permanent disability
FINANCIAL IMPACT	Less than \$3,000	\$3,000 - \$30,000	\$30,001 - \$300,000	\$300,001 - \$3M	More than \$3M
SERVICE INTERRUPTION	No material service interruption	Temporary interruption to an activity – backlog cleared with existing resources	Interruption to Service Unit/(s) deliverables – backlog cleared by additional resources	Prolonged interruption of critical core service deliverables – additional resources; performance affected	Indeterminate prolonged interruption of critical core service deliverables – non-performance
COMPLIANCE	Occasional noticeable temporary non-compliances	Regular noticeable temporary non- compliances	Non-compliance with significant regulatory requirements imposed	Non-compliance results in termination of services or imposed penalties	Non-compliance results in criminal charges or significant damages or penalties
REPUTATION	Unsubstantiated, localised low impact on key stakeholder trust, low profile or no media item	Substantiated, localised impact on key stakeholder trust or low media item	Substantiated, public embarrassment, moderate impact on key stakeholder trust or moderate media profile	Substantiated, public embarrassment, widespread high impact on key stakeholder trust, high media profile, third party actions	Substantiated, public embarrassment, widespread loss of key stakeholder trust, high widespread multiple media profile, third party actions
ENVIRONMENT	Contained, reversible impact managed by on site response	Contained, reversible impact managed by internal response	Contained, reversible impact managed by external agencies	Uncontained, reversible impact managed by a coordinated response from external agencies	Uncontained, irreversible impact

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

Risk Rating	Risk Level	Description	Criteria for Risk Acceptance	Authority & Responsibility to Accept
Extreme	17 – 25	Urgent attention required	Risk is only acceptable with excellent controls and treatments plans to be explored and implemented, when possible, managed and continuously monitored by highest level of authority.	DG / MD / CEO / Council
High or Significant	10 – 16	Attention required	Risk is acceptable with excellent controls, managed by senior management/executive and monitored on monthly basis	Respective Department Director / CEO
Medium or Moderate	5 – 9	Monitor and respond when needed	Risk is acceptable with adequate controls, managed by specific procedures and monitored semi-annually	Respective Department Manager
Low or Minor	1 – 4	Can be acceptable	Risk is acceptable with adequate controls, managed by routine procedures and monitored annually	Respective Department Manager



**Town of Bassendean**  
**Annual Internal Audit Plan 2022-**  
**2023**

May 2022

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DRAFT



# Preparation of the Internal Audit Plan

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## Introduction

The Institute of Internal Auditors' International Professional Practices Framework requires Internal Audit to produce a risk-based plan, which considers the Town of Bassendean's risk management framework, knowledge of operations and internal controls derived from previous audits, its strategic objectives and priorities and the views of Senior Managers at the Town of Bassendean's Audit and Governance (AG) Committee ("AG").

The objective of audit planning is to direct audit resources in an efficient manner to provide sufficient assurance that key risks are being managed effectively and value for money is being achieved.

This document sets out a detailed Annual Internal Audit Plan for 2022/23.

## Audit and Governance Committee ("AG") Action

The AG is asked to review and approve the Internal Audit Plan for 2022/23.

## Role of Internal Audit Services

The aim of the Town of Bassendean's Internal Audit Service ("Internal Audit") is to assist the AG and the Town of Bassendean's Management to manage risk by providing an innovative, responsive, proactive, and effective value-added Internal Audit function. The objectives of Internal Audit are to:

- Provide independent consideration of risks, controls and processes across the Town of Bassendean;
- Promote mechanisms that encourage a culture that is conscious of risk, control and processes; and
- Assist and support the Town of Bassendean in its drive for process improvement.

These objectives are achieved by:

- Assisting the Management in evaluating their processes for identifying, assessing and managing the key operational, financial and compliance risks of the Town of Bassendean;
- Assisting the Management in evaluating the effectiveness of internal control systems, including compliance with internal policies and their alignment with legislation and regulations;
- Recommending improvements in efficiency and effectiveness to the internal control systems established by Management;
- Keeping abreast of new developments affecting the Town of Bassendean's activities and in matters affecting Internal Audit; and
- Being responsive to the Town of Bassendean's changing needs and striving for continuous improvement.

Our internal audit activities typically include, but are not limited to, the following:

- the review of the internal control structure, monitoring the operations of the information system and internal controls and providing recommendations for improvements;
- a risk assessment with the intention of minimising exposure to all forms of risk on the Town of Bassendean;
- examination of financial and operating information that includes detailed testing of transactions, balances and procedures;
- a review of the efficiency and effectiveness of operations and services including non-financial controls of the Town of Bassendean;

# Preparation of the Internal Audit Plan

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- a review of compliance with management policies and directives and any other internal requirements; and
- other specific tasks requested by management and the AG.

## Internal Audit Planning Approach

The internal audit plan aims to contribute to the overall improvement of governance, risk management, and internal control processes using a systematic and disciplined evaluation approach.

The Town of Bassendean's internal audit methodology links internal audit activity to the organisation's risk management framework. The main benefit to the Town of Bassendean is a strategic, targeted internal audit function that focuses on the key risk areas and provides maximum value for money.

By focussing on the key risk areas, the internal audit should be able to conclude that:

- The Management has identified, assessed and responded to the Town of Bassendean's key risks;
- The responses to risks are effective but not excessive;
- Where residual risk is unacceptably high, further action is being taken;
- Risk management processes, including the effectiveness of responses, are being monitored by management to ensure they continue to operate effectively; and
- Risks, responses, and actions are being properly classified and reported.

## Development of the Annual Internal Audit Plan for 2022/23

The areas included in this Plan were nominated and agreed upon by the Corporate Executive for presentation to the AG for consideration.

The Plan was developed through consideration of:

- The Town of Bassendean's strategic objectives and business risks;
- The Town of Bassendean's business processes that are key to mitigating risks;
- Emerging business and environmental issues for the Town of Bassendean; and
- Changes in the Town of Bassendean's operating environment and state of control.

The plan was then reviewed by Internal Audit with regards to the historic frequency of the performance of the reviews and the risk register, but no changes were proposed to the plan approved by Corporate Executive.

Internal Audit aims to be responsive to the Town of Bassendean's needs, given the environment of change that exists both within and external to the Town of Bassendean. Consequently, the Plan may be amended during the year. Any such changes will be authorised by the AG.

## Additional Internal Audit Activities

Internal Audit's role extends to assisting the Management with additional audits that sit outside the Annual Internal Audit Plan. These include reviews of new initiatives, projects, or processes that have not yet been identified or planned at the time of preparing this document.

Requests for Internal Audit to undertake any internal audits of this nature or provide other related services will be agreed upon with the relevant Corporate Executive members.

# Internal Audit Plan

Set out within the table below is the 2022/23 Annual Audit Plan with indicative scopes and hours. The previous auditable areas are outlined in green and the revised auditable areas are in grey for comparison purposes. The scopes will be further refined through discussion with Management during the planning process.

Internal Audit Modules	Original 2022-2023	Revised 2022-2023	Revised 2023-2024
Credit Cards and card management system			40
Tenders and Contract Management including Extensions and Variations			25
General and Rate Debtors		20	
Investments and Cash Flow Management			
Budgeting and cost controls		40	
Information Management and Reporting		40	
<b>Information Technology:</b>			
Application and access controls			
IT Governance			
Disaster Recovery & Backup			
Information Security			
Management of IT Risks			
Change Management & Change Controls			
Review of Asset Management Function and data integrity		80	
Performance and Effectiveness Review Library Services		80	
Records Management		40	
Fraud Prevention and Detection			60
Review the enforcement function performed across the Town		60	
Grant acquittals	As required	As required	
<b>Total Hours</b>		<b>360</b>	<b>125</b>

# Internal Audit Plan

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Ad-hoc internal audits can also be performed by either the Internal Audit Function on requests from the Town of Bassendean, Management or the Audit and Governance (AG) Committee. These reviews were not considered within the plan. Any ad-hoc reviews identified by Management and the Audit and Governance (AG) Committee will be separately budgeted. Funds for these reviews will either be funded through reprioritising current reviews or through additional fund requests which will be negotiated and approved by the Audit and Governance (AG) Committee and the Town of Bassendean before the commencement of the reviews.

Internal Audit aims to be responsive to the Town of Bassendean's needs, given the environment of change that exists both within and external to the Town of Bassendean.

The impact of any newly identified risks will be considered throughout the financial year and the annual internal audit plan will be amended if required.





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CHARTERED ACCOUNTANTS & ADVISORS

Attachment 9.7.4

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GLOBAL ALLIANCE OF  
INDEPENDENT FIRMS

**TOWN OF BASSENDEAN**

**DRAFT INTERNAL AUDIT PROGRAMME FOR 2023/24 to 2025/26**

Internal Audit Modules	Completed	Completed	Draft 2023/24	Draft 2024/25	Draft 2025/26
	2021/22	2022/23			
General Financial Controls - covering - Payroll and Employee leave - Purchasing and Creditors - Receipting and Maintenance of Monies held for specific purposes - Bank Reconciliations - Investment and Cashflow Management - Assets and - Taxation GST & FBT	125			125	
Reg 17 Review covering: - Risk Management - Internal Control and - Legislative Compliance	60		60		
Credit Cards and card management system					30
Tenders and Contract Management including Extensions and Variations			40		
General and Rate Debtors		20			
Budgeting and cost controls					40
<b>Information Technology:</b>					
Application and access controls			15		
IT Governance			15		
ICT Change Management & Change Controls			15		
Disaster Recovery & Backup Information Security Management of IT Risks				40	
Review of Asset Management Function and data integrity					80
Performance and Effectiveness Review Library Services		80			
Records Management		40			
Fraud Prevention and Detection				40	
Lease Management					40
Grant acquittals			As required	As required	As required
<b>Total Hours</b>	<b>185</b>	<b>140</b>	<b>145</b>	<b>205</b>	<b>190</b>

## **6.28 Recovery of Rates and Service Charges Policy**

### **Policy Objective**

The Town of Bassendean aims to ensure that all payments due to the Town are received by the due date for payment and, through close monitoring of aged accounts, to reduce the likelihood of debts for outstanding rates and service charges becoming unrecoverable. Sometimes, however, rates and service charges due to the Town remain outstanding after the due date for payment.

The purpose of this policy is to provide a clear, accountable, and transparent process for the Town's rates and service charges debt management and collection practices and ensure consistency for all debt recovery.

### **Policy Scope**

This policy applies to all debts due to the Town for outstanding rates and service charges.

### **Definitions**

In this policy unless the contrary intention appears:

**Financial Hardship** – A person will be considered to be in financial hardship if paying their rates, service charges or sundry debts due to the Town will affect their ability to meet their basic living needs.

**Firebreak Debtor** – means an individual who has failed to construct a firebreak and the Town has on charged the costs incurred for construction of a firebreak on the ratepayer's property.

**Payment Agreement** – means an arrangement whereby the debtor pays amounts over a period, agreed to by the Town, to pay the total amount outstanding. A payment agreement would normally require payments to be made by direct debit and be structured to clear the debt due to the Town within a period of 12 months.

**Rates Debt** – means amounts due and payable to the Town for rates and service charges levied by the Town pursuant to the provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

**Rates Debtor** – means an individual, organisation or other party that has outstanding monies owed to the Town for a rates debt.

## Principles

The Town will exercise its debt recovery powers in Part 6 of the *Local Government Act 1995*, guided by the following principles:

- Equity – Implementing rate collection procedures fairly and equitably, ensuring similar treatment of ratepayers in similar circumstances;
- Simplicity – Making the processes used to recover outstanding rates clear, simple to administer and cost effective;
- Transparency – Making clear the processes used by the Town to ensure ratepayers meet their financial obligations;
- Flexibility – Responding where necessary to changes in the local economy and to meet local, State or National crises and other unforeseen events where they are applicable;
- Compliance – Ensuring the Town's rate collection procedures are compliant with all regulatory obligations.

## Policy Statement

### 1.1 Recovery of Rate Arrears

Rates are due for payment not less than 35 days from date of issue of the Rates Notice, in accordance with section 6.50(2) of the *Local Government Act 1995*. Rates debts not received by the due date shall be recovered in accordance with this Policy and any relevant legislation.

#### (a) Interest

The Town will charge interest against rates debts that remain outstanding more than thirty five (35) days from the date of the issue of the Rates Notice, as follows:

- where payment of rates is made by instalments pursuant to section 6.45(3) of the *Local Government Act 1995*, interest will be charged at the rate adopted by Council as part of the Annual Budget, up to the maximum prescribed by regulation 68 of the *Local Government (Financial Management) Regulations 1996*; and
- where rates remain unpaid after the due date for payment pursuant to section 6.51 of the *Local Government Act*, interest will be charged at the rate adopted by Council as part of the Annual Budget, up to the maximum prescribed by regulation 70 of the *Local Government (Financial Management) Regulations 1996*.



(b) Rates outstanding after the due date shown on the Rate Notice

Where the Town has not entered into a payment agreement with the rates debtor, the Town will adopt the following process to recover outstanding rates debts due to the Town:

- i. Issue a Final Notice to the rates debtor requiring payment within fourteen (14) days. Final Notices are not to be issued to eligible persons registered to receive a pensioner or senior rebate under the *Rates and Charges (Rebates and Deferments) Act 1992*; as such persons have until 30 June of the current financial year to make payment, without incurring any penalty interest. The Town may, however issue a Final Notice to registered pensioners or seniors for any unpaid charges not subject to a rebate or deferment (for example, waste collection charges);
- ii. If payment has not been received by the due date shown on the Final Notice, issue a "Notice of Intention to Claim" demanding immediate payment; attempt to contact the debtor by other means, including telephone and email, regarding payment of the debt;
- iii. If payment has not been received by the due date on the Notice of Intention to Claim, attempt to contact the debtor by other means, including telephone or email, regarding payment of the debt; and Where contact was not possible or did not result in payment of the debt or the Town entering into a payment agreement with the debtor, issue a "Notice of Intention to Claim" demanding immediate payment; and
- iv. The Town may lodge a Minor Case Claim (where the debt is less than \$10,000) or a General Procedure Claim (where the debt is \$10,000 or more) with the Magistrates Court. Should the debtor not respond within the timeframes established by the Court, default judgment may be requested. Where a General Procedure Claim has been lodged and default judgement requested and granted, a Property Seizure and Sale Order (PSSO) may be lodged. The PSSO authorises the Bailiff to seize and sell as much of the debtor's real or personal property as necessary to satisfy the debt wholly.

The Town may engage a debt collection agency and/or legal representative to act on its behalf in taking debt recovery action.

(c) Recovery of rates debt from lessee

The Town may seek to recover an outstanding rates debt from the lessee of a leased property, pursuant to section 6.60 of the *Local Government Act 1995*.

## **1.2 Options to recover rates debts outstanding for at least three (3) years.**

The Town may seek to recover an outstanding rates debt that has remained unpaid for at least three (3) years by taking possession of the land in accordance with subdivision 6, Division 6, Part 6 of the *Local Government Act 1995*.

This may include:

- leasing the land;
- selling the land;
- causing the land to be transferred to the Crown; or
- causing the land to be transferred to the Town.

## **1.3 Legal costs and other expenses**

Legal costs and expenses incurred by the Town in recovering rates debts will be charged against the land in accordance with the section 6.43 of the *Local Government Act 1995*.

## **1.4 Recovery of debts resulting from construction of fire clearances**

Under the *Bushfires Act 1954*, the Town may charge property owners for the construction of a firebreak where the owner has failed to do so. The Town will issue an invoice to the property owner for payment of the cost incurred by the Town. Where that amount remains outstanding after the due date for payment, the property owner becomes a Firebreak Debtor and the debt may be recovered in accordance with this Policy.

If the account remains unpaid for a period exceeding one hundred and twenty (120) days, or if the property is listed for sale within that period, the debt may be transferred against the ratepayer's property and collected in accordance with Recovery of Rate Arrears in section 1.1 of this Policy.

## **2 Payment Agreement**

Rates debtors who are unable to pay outstanding rates by the due date, may apply in writing to the Town to enter into a payment agreement to make periodical payments. The payment agreement will generally:

- be structured to clear the outstanding rates debt within twelve (12) months;
- require future rates and service charges to be paid on time; and
- require payments to be made by direct debit.

Where the rates debtor fails to adhere to a payment agreement and has not contacted the Town to discuss the payment agreement or negotiate an amended payment agreement, the Town may commence debt recovery in accordance with this Policy. Where legal action

had commenced, but had been suspended due to the rates debtor entering into a payment agreement, the legal action may be reactivated.

The Town may decline to enter into a payment agreement with a rates debtor.

The Manager Finance may enter into payment agreements with rates debtors for the Town where the payment agreement will result in payment of the outstanding debt within twelve (12) months. Payment agreements outside of these terms will be at the discretion of the Director Corporate Services.

Interest will continue to be payable on outstanding rates debts that are subject to a payment agreement with the Town.

### **3 Financial Hardship**

Where a rates debtor is experiencing financial hardship and is unable to enter into a payment agreement to pay outstanding rates within twelve (12) months, application can be made for financial hardship support under the Town's Financial Hardship Policy.

#### **Relevant Documents**

*Local Government Act 1995 - Part 6*

*Local Government (Financial Management) Regulations 1996*

*Rates and Charges (Rebates and Deferments) Act 1992*

*Bushfires Act 1954*

Town of Bassendean – Schedule of Fees & Charges

Town of Bassendean – Financial Hardship Policy.

<p><b>Policy Type:</b> Strategic Policy</p> <p><b>Link to Strategic Community Plan:</b> Leadership and Governance</p>	<p><b>Responsible Officer:</b> Director Corporate Services</p> <p><b>First Adopted:</b> 26 May 2020 OCM-15/5/2020</p> <p><b>Last Reviewed:</b> June 2021</p> <p><b>Version:</b> 2</p> <p><b>Next Review due by:</b> 30 June 2026<sup>63</sup></p>
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## **6.27 Recovery of Sundry Debts Policy**

### **Policy Objective**

The Town of Bassendean aims to ensure that all payments due to the Town are received by the due date for payment and, through close monitoring of aged accounts, to reduce the likelihood of sundry debts becoming unrecoverable. Sometimes, however, sundry debts to the Town remain outstanding after the due date for payment.

The purpose of this policy is to provide a clear, accountable, and transparent process for the Town's sundry debt management and collection practices and ensure consistency for all sundry debt recovery.

### **Policy Scope**

This policy applies to all debts due to the Town except debts in respect of rates and service charges.

### **Definitions**

In this policy unless the contrary intention appears:

**Debtor** – means an individual, organisation or other party that transacts with the Town where goods or services are provided, use of facilities are made available, fines and licence fees are levied or any other transaction that results in an expected future payment to the Town.

**Financial Hardship** – A person will be considered to be in financial hardship if paying their rates, service charges or sundry debts due to the Town will affect their ability to meet their basic living needs.

**Payment Agreement** – means an arrangement whereby the debtor pays amounts over a period, agreed to by the Town, to pay the total amount outstanding. A payment agreement would normally require payments to be made by direct debit and be structured to clear the debt due to the Town within a period of 12 months.

**Sundry Debt** – means any debt due to the Town other than rates or service charges.

## **Policy Statement**

### **1. Debt Recovery**

- (a) Sundry debts not received by the due date shall be recovered in accordance with this Policy and any relevant legislation.
- (b) Where the Town has not entered into a payment agreement with the debtor, the Town will adopt the following process to recover outstanding sundry debts due to the Town:
  - i. Issue an invoice to the debtor;
  - ii. If payment has not been received within thirty (30) days of the invoice date, issue a Reminder Notice to the debtor requesting payment within fourteen (14) days;
  - iii. If payment has not been received by the due date shown on the Reminder Notice, attempt to contact the debtor by other means, including telephone and email, regarding payment of the debt;
  - iv. Where contact was not possible or did not result in payment of the debt or the Town entering into a payment agreement with the debtor, issue a Final Notice to the debtor requiring payment within fourteen (14) days;
  - v. If payment has not been received by the due date shown on the Final Notice, issue a “Notice of Intention to Claim” demanding immediate payment; and
  - vi. The Town may lodge a Minor Case Claim (where the debt is less than \$10,000) or a General Procedure Claim (where the debt is \$10,000 or more) with the Magistrates Court. Should the debtor not respond within the timeframes established by the Court, default judgment may be requested. Where a General Procedure Claim has been lodged and default judgement requested and granted, a Property Seizure and Sale Order (PSSO) may be lodged. The PSSO authorises the Bailiff to seize and sell as much of the debtor’s real or personal property as necessary to satisfy the debt wholly.

The Town may engage a debt collection agency and/or legal representative to act on its behalf in taking debt recovery action.

## **2. Payment Agreement**

Debtors who are unable to pay outstanding debts by the due date may apply in writing to the Town to enter into a payment agreement to make periodical payments. The payment agreement will generally be structured to clear the outstanding debt within twelve (12) months and require payments to be made by direct debit.

Where the debtor fails to adhere to a payment agreement and has not contacted the Town to discuss the payment agreement or negotiate an amended payment agreement, the Town may commence debt recovery in accordance with this Policy. Where legal action had commenced, but had been suspended due to the debtor entering into a payment agreement, the legal action may be reactivated.

The Town may decline to enter into a payment agreement with a debtor and may restrict access to Town services that may give rise to further debt.

The Manager Finance may enter into payment agreements with debtors for the Town where the payment agreement will result in payment of the outstanding debt within twelve (12) months. Payment agreements outside of these terms will be at the discretion of the Director Corporate Services.

Interest will continue to be payable on outstanding debts that are subject to a payment agreement with the Town, at the rate determined by Council.

## **3 Financial Hardship**

Where a debtor is experiencing financial hardship and is unable to enter into a payment agreement to pay the outstanding debt within twelve (12) months, application can be made for financial hardship support under the Town's Financial Hardship Policy.

### **3. Provision of Doubtful Debts**

Aged debts will be reviewed regularly and accounted for in accordance with the relevant Australian Accounting Standard, AASB 9 Financial Instruments that deals with provisions for doubtful debts.

### **4. Write-Off of Bad Debts**

Section 6.12(c) of the *Local Government Act 1995* provides that a Local Government may write off any amount of money.

The CEO or delegate may write off debts in accordance with any delegation by Council.

Where the proposed debt write-off is not within the delegated authority of the CEO or delegate, a report will be prepared for Council with recommendations for Council to write

off debts owed to the Town. Such recommendations will be made when the Town has exhausted reasonable attempts at recovery commensurate with the size of the debt.

**5. Financial/Budget Implications**

Debt recovery costs incurred by the Town will be passed on to the debtor wherever possible.

**Legislation**

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996*

<p><b>Policy Type:</b> Strategic Policy</p> <p><b>Link to Strategic Community Plan:</b> Leadership and Governance</p>	<p><b>Responsible Officer:</b> Director Corporate Services</p> <p><b>First Adopted:</b> 26 May 2020 OCM – 15/5/2020</p> <p>Amended: OCM-10/9/21</p> <p><b>Last Reviewed:</b> 22 June 2021</p> <p><b>Version:</b> 2</p> <p><b>Next Review due by:</b> 30 June 202<del>6</del><sup>3</sup></p>
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## **6.29 Financial Hardship Policy**

### **Policy Objective**

To give effect to the Town's commitment to assist rates debtors and sundry debtors experiencing financial hardship by:

- Enabling a rates debtor or sundry debtor experiencing financial hardship to make application for assistance relating to outstanding rates or service charges or sundry debts; and
- Treating all rates debtors and sundry debtors experiencing financial hardship in a fair and consistent manner.

### **Policy Scope**

This policy applies to rates debtors and sundry debtors who are unable to pay outstanding rates, service charges or sundry debts due to financial hardship.

### **Definitions**

In this policy unless the contrary intention appears:

**Debtor** – means an individual, organisation or other party that transacts with the Town where goods or services are provided, use of facilities are made available, fines and licence fees are levied and any other transaction that results in an expected future payment to the Town;

**Financial Hardship** – A person will be considered to be in financial hardship if paying their rates, service charges or sundry debts due to the Town will affect their ability to meet their basic living needs.

**Payment Agreement** – means an arrangement whereby the debtor pays amounts over a period, agreed to by the Town, to pay the total amount outstanding. A payment agreement would normally require payments to be made by direct debit and be structured to clear the debt due to the Town within a period of 12 months.

**Rates Debt** – means amounts due and payable to the Town for rates and service charges levied by the Town pursuant to the provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

**Rates Debtor** – means an individual, organisation or other party that has outstanding monies owed to the Town for a rates debt.



**Sundry Debt** – means any debt due to the Town other than rates or service charges.

**Sundry Debtor** – means an individual, organisation or other party that has outstanding monies owed to the Town for a sundry debt

## **Policy Statement**

Monies owing to the Town for outstanding rates, service charges and sundry debts must be paid. This provides equity for all property owners and community members by ensuring all accept and meet their obligations to contribute to the cost of the provision of essential community infrastructure and services.

The Town is mindful however, that property owners and community members may from time-to-time experience financial pressure caused by a wide range of stressors.

The Town will be sympathetic toward those experiencing genuine financial hardship and will work with rates debtors and sundry debtors to create a suitable payment agreement reflective of each person's particular circumstances.

The Town aims to recover outstanding rates, service charges and sundry debts within twelve (12) months of the due date(s) for payment (refer Recovery of Rates and Service Charges Policy and Recovery of Sundry Debts Policy). The Town recognises that in circumstances of genuine financial hardship that may not be possible and may enter into an agreement for payment of the debt over a longer period. The payment agreement will generally:

- be structured to clear the outstanding debt within three (3) years;
- require future rates, service charges and any other monies that may become payable to the Town to be paid on time; and
- require payments to be made by direct debit.

The Town is committed to helping those who are experiencing genuine financial hardship. However, where outstanding rates or service charges are unable to be paid within three (3) years, the financial hardship may be so significant that continued property ownership is untenable.

### **1. What is Financial Hardship?**

A person will be considered to be in financial hardship if paying their rates, service charges or sundry debts due to the Town will affect their ability to meet their basic living needs.

Payment difficulties tend to be short term, but financial hardship may become entrenched. An individual experiencing financial hardship is generally unable to provide for the costs of one or more of the following items:

- Accommodation costs such as mortgage and/or utility costs;
- Food;
- Clothing;
- Medical treatment;
- Education; or
- Other basic necessities.

### **1.1 Identifying Financial Hardship**

A property owner or community member experiencing financial hardship should contact the Town as soon as possible. This may be before the debt becomes due and payable. A property owner or community member does not need to have defaulted to apply for financial hardship support.

The Town recognises that financial hardship may arise from a range of individual circumstances, including:

- Recent unemployment or under-employment;
- Separation or divorce;
- Unanticipated circumstances such as caring for or supporting extended family;
- Domestic or family violence;
- Loss of a spouse or loved-one;
- Physical or mental health problems;
- A chronically ill family member;
- A local, State, or National emergency;
- A serious accident;
- Business downturn; or
- Emergency event from natural disasters.

The Town will determine the nature and extent of support provided in consultation with the rates debtor or sundry debtor as part of the assessment process.

The Town will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying with its statutory responsibilities.

### **1.2 Evidence of hardship**

A rates debtor or sundry debtor applying for financial hardship support will be required to provide evidence of financial hardship and make a proposal to clear the outstanding debt within three (3) years.

## **2. Application for Financial Hardship**

### **2.1 Application**

A rates debtor or sundry debtor applying for financial hardship support will be required to complete an Application for Financial Hardship Support form and provide all relevant information about their individual circumstances to allow the Town to make an assessment. The application should be accompanied by supporting documentation, which may include:

- A letter from a recognised financial counsellor or financial planner indicating financial hardship;
- Copy of recent bank statements for all bank accounts;
- Any relevant Centrelink documentation;
- Bank notice, for example, for mortgage arrears;
- Disconnection notice for utilities;
- Notice of impending legal action;
- Repossession notice of essential items such as a car or motorcycle;
- Evidence of loss of employment/registration for Newstart allowance;
- Final notice from school regarding payment of mandatory fees; or
- Medical certificate confirming inability to work.

The Town may require the applicant to provide additional information or supporting documentation.

### **2.2 Assessment**

The Town will contact a rates debtor or sundry debtor who has applied for financial hardship support within ten (10) business days to discuss the application and request further information or supporting documentation where necessary. The Town will assess the application within thirty (30) days of receipt of all required information and supporting documentation.

The Town will carefully consider all relevant information and supporting documentation provided and will exercise due care in assessing financial hardship taking into account rates debtor or sundry debtor's individual circumstances.

Factors the Town may consider in assessing an application for financial hardship support include:

- The size of debt;
- The length of time the debt has remained outstanding;
- Whether the debt has accumulated over time;

- Any prior payment arrangements entered into under the Town's Recovery of Rates and Service Charges Policy or Recovery of Sundry Debts Policy;
- Any prior applications for financial hardship support or payment agreements
- The nature of the property, including whether it is leased;
- Any mortgage or other debt secured by the property; or
- The personal and financial circumstances of the applicant.

The Director Corporate Services may enter into payment agreements with rates debtors and sundry debtors for the Town where the payment agreement will result in payment of the outstanding debt within three (3) years. Payment agreements outside of these terms will be at the discretion of the Chief Executive Officer.

### **2.3 Payment agreements – Terms and Conditions**

Where the Town accepts the application for financial hardship and enters into a payment agreement with a rates debtor or sundry debtor, the following may apply:

- Agreement
  - The parties will enter into a payment agreement detailing the terms and conditions of the agreement and the Town will provide a copy of the signed agreement to the rates debtor or sundry debtor.
- Suspension of Fees and Interest charges
  - The Town may suspend administration fees and interest charges while a rates debtor or sundry debtor adheres to the terms and conditions of a payment agreement entered into under this Policy.
- Change in circumstances
  - A rates debtor or sundry debtor must keep the Town informed in writing of any change in their personal or financial circumstances that may affect their capacity to pay.
- Review Payment Plans
  - A rates debtor or sundry debtor make written application to the Town for review of a payment agreement where their personal or financial circumstances have changed.

### **2.4 Cancellation of Payment Agreement**

The Town may cancel a payment agreement for noncompliance where a rates debtor or sundry debtor consistently fails to adhere to the terms and conditions of the payment agreement ("consistent default"). As a guide, consistent default will be considered to have occurred where a rates debtor or sundry debtor misses three consecutive payments, or 25 per cent of required annual payments and fails to contact the Town to advise of a change in circumstances or apply for review of the payment agreement. The Town will provide

written notification to the rates debtor or sundry debtor where it cancels a payment agreement.

The Town has discretion on whether or not to enter into a further payment agreement with a rates debtor or sundry debtor and may instead decide to initiate debt recovery proceedings.

### **3 Debt Collection**

The Town will not commence debt recovery proceedings, and will suspend any current debt recovery proceedings, while it is assessing an application for financial hardship support.

The Town will not commence or recommence debt recovery proceedings while the ratepayer or sundry debtor is adhering to the terms and conditions of a payment agreement under this Policy.

The Town reserves the right to commence or recommence debt recovery proceedings where a payment agreement is cancelled for consistent default.

Debt recovery proceedings will be conducted in accordance with the Town's Recovery of Rates and Service Charges Policy or Recovery of Sundry Debts Policy, as the case may be.

Legal costs and expenses incurred by the Town in recovering rates debts will be charged against the land in accordance with the section 6.43 of the *Local Government Act 1995*.

### **4. Concession and Deferment of Rates**

The Office of State Revenue (OSR) provides concessions to eligible pensioners and seniors on their local government rates and service charges and the Emergency Services Levy (ESL). The OSR determines all rules around rebates and deferments for pensioners and seniors. The rules are administered by the Town.

#### **4.1 Concession**

Seniors who meet the eligibility criteria are entitled to claim a rebate of up to 25 per cent of their rates (including specified area rate). ~~In 2019-20, the rates rebate for seniors was subject to a capped to a maximum of \$100. Capping does not apply to the ESL, which attracts a rebate of 25 per cent.~~

Pensioners who meet the eligibility criteria are entitled to claim a rebate of up to 50 per cent of their rates, ~~subject to a . In 2019-20 the rates rebate for pensioners was capped to a maximum of \$750. Capping does not apply to the ESL, which attracts a rebate of 50 per cent.~~

Seniors may register in person with the Town or with the Water Corporation by phoning 13 13 85 or online via [www.watercorporation.com.au/my-account/i-want-to/concessions](http://www.watercorporation.com.au/my-account/i-want-to/concessions).

Rates debtors entitled to a rebate are eligible to apply for financial hardship support under this Policy.

#### **4.2 Deferment of Rates**

Ratepayers who hold a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property may be eligible for a deferral of their rates and ESL.

The deferred rates balance –

- Remains as a debt on the property until paid;
- Becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- May be paid at any time, but a concession is not received when the rates are paid; and
- Does not incur penalty interest charges.

#### **5. Financial counselling**

The Financial Counsellors' Association of WA can refer a debtor to a financial counsellor in their area. Alternatively, the debtor can call the Financial Counselling Helpline 1800 007 007. The Helpline provides a free confidential service for all Western Australians with financial problems and queries.

Financial Counsellors' Association of WA  
Phone: 08 9325 1617  
Email: [afm@financialcounsellors.org](mailto:afm@financialcounsellors.org)  
Website: [www.financialcounsellors.org](http://www.financialcounsellors.org)  
Financial Counselling Helpline: 1800 007 007

#### **6. Assistance from Town Staff**

The Town's rates and finance officers are able to assist rates debtors and sundry debtors who are experiencing difficulty paying their outstanding rates and sundry debts by providing information about:

- The Town's Recovery of Sundry Debts Policy, Recovery of Rates and Service Charges Policy and the Financial Hardship Policy;
- Payment agreements with the Town under the above policies;

- The Financial Hardship application process and documentation requirements;
- Government funded concession and deferment entitlements; and
- Government and community programs and services available including financial counselling.

<p><b>Policy Type:</b> Strategic Policy</p> <p><b>Link to Strategic Community Plan:</b> Leadership and Governance</p>	<p><b>Responsible Officer:</b> Director Corporate Services</p> <p><b>First Adopted:</b> 26 May 2020 OCM-15/5/2020</p> <p><b>Last Reviewed:</b> June 2021</p> <p><b>Version:</b> 1</p> <p><b>Next Review due by:</b> 30 June 202<del>6</del><sup>3</sup></p>
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## **6.30 Rates Exemption Policy**

### **Policy Objective**

To establish a consistent approach for determining the granting of an exemption, concession or waiver on the payment of rates.

### **Policy Scope**

This policy is applicable to ratepayers within the Town of Bassendean who are eligible to apply for:

- Land to be considered not rateable land pursuant to section 6.26(2) of the *Local Government Act 1995* (hereinafter referred to as a rate exemption);
- A waiver or concession in relation to rates or service charge pursuant to section 6.47 of the *Local Government Act 1995*.

This policy does not apply to ratepayers who are eligible for a rate concession pursuant to the *Rates and Charges (Rebates and Deferments) Act 1992*.

### **Definition**

In this policy unless the contrary intention appears:

**Not For Profit (NFP) Community Group** – means an organisation incorporated under the *Associations Incorporations Act 2015* to promote a community or sporting activity which has a positive effect on the community of the Town.

### **Policy Statement**

This policy provides guidance to applicants who apply for a rate exemption or a waiver or concession in relation to a rate or service charge.



## **Non-Rateable Land**

Section 6.26 of the *Local Government Act 1995* provides that all land within a district is rateable land and provides a number of exceptions. The most common exceptions relevant to the Town are:

- (d) land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood; and
- (g) land used exclusively for charitable purposes.

## **Rates Exemption**

1. The Town will consider all applications for a rates exemption under section 6.26(2) of the *Local Government Act 1995* made in writing by completing an Application for Rates Exemption form.
2. An application for rates exemption is only applicable to rates and does not include service charges or the Emergency Services Levy.
3. An application for rates exemption must be lodged every two years and will be assessed in accordance with this Policy. It is the responsibility of the applicant to re-apply.
4. The Town may require the applicant to provide additional information and/or supporting documentation, including a copy of the Constitution or other governing document, financial report, charitable registration and information demonstrating the use of any land that is the subject of the application.
5. An application for rates exemption must be made within 42 days of the date of issue of the Rates Notice, or such additional time as may be allowed at the discretion of the Town.
6. The Town may only grant an exemption from rates under section 6.26(2)(g) of the *Local Government Act 1995* if an applicant demonstrates that the land in question is being used exclusively for a charitable purpose according to criteria that has been developed by case law.

7. The essential elements for an exemption under section 6.26(2)(g) of the *Local Government Act 1995* are:
  - a) The use of the land, not whether the body in question has a charitable purpose; and
  - b) The land must be used exclusively for a charitable purpose. Charitable purpose is defined at common law by reference to the *Charitable Uses Act 1601 (UK)*.
8. The Town will assess the application within thirty (30) days of receipt of all required information and supporting documentation and provide the applicant with written advice as to whether the land is considered rateable or non-rateable. Where the Town considers the land to be rateable, the Town will provide written reasons to the applicant.
9. The Director Corporate Services may determine applications for rates exemption.
10. An applicant dissatisfied with a decision on an application for rates exemption has the rights specified in Part 6, Division 6, Subdivision 7 of the *Local Government Act 1995*.
11. Where the rate exemption is granted, the Town will amend the rate record with effect from the first day of the financial year in which the application was received.

## **Register**

The Town will maintain a Rates Exemption Register to record the determinations made in accordance with this Policy. The register will record the details of the organisation, the property, the rates otherwise payable, the purpose for which the land is used, the determination made and the review date.

## **Concession or Waiver of Rates**

Section 6.47 of the Local Government Act provides:

Subject to the *Rates and Charges (Rebates and Deferments) Act 1992*, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive\* a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.

**\* Absolute majority required.**

Council will accept written applications from NFP community groups within the Town of Bassendean and consider granting a concession or waiver of rates or service charges in accordance with its discretionary powers provided by section 6.47 of the *Local Government Act 1995*.

An application for a concession or waiver of rates or service charges must be submitted by completing an Application for Rates Waiver or Concession form and will be assessed in accordance with this Policy. The NFP Community Group must provide sufficient information and supporting documentation to demonstrate its eligibility for a concession or waiver for Council to make a decision on the application.

Council will consider all applications received at the time of adopting the Annual Budget and may grant a concession or waiver for up to two (2) years. It is the responsibility of the NFP Community Group to re-apply.

The Town will record the rate concession or waiver in the rate record.

<p><b>Policy Type:</b> Strategic Policy</p> <p><b>Link to Strategic Community Plan:</b> Leadership and Governance</p>	<p><b>Responsible Officer:</b> Director Corporate Services</p> <p><b>First Adopted:</b> 26 May 2020 OCM-15/5/2020</p> <p><b>Last Reviewed:</b> June 2021</p> <p><b>Version:</b> 1</p> <p><b>Next Review due by:</b> 30 June 202<del>6</del><sup>2</sup></p>
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## **6.4 Councillor Allowances & Expenses**

### **Objective**

To provide Council members with an appropriate level of remuneration and reimbursement of expenses to ensure that they are able to effectively fulfil their role, this policy sets out the entitlements of Councillors to receive fees, allowances and reimbursement of expenses.

The policy complies with the requirements of the Local Government Act 1995 (“the Act”) and Local Government (Administration) Regulations 1996 (“the Regulations”).

### **Strategy**

#### **Fees and Allowances**

##### **Mayoral Allowance**

*Section 5.98(1) of the Act and Administration Regulation 30*

The Mayor is entitled to be paid a Mayoral Allowance in accordance with the annual determination of the Salaries and Allowances Tribunal.

The Mayoral Allowance to be paid quarterly in arrears.

##### **Mayoral Sitting Fee**

*Section 5.98(5) of the Act and Administration Regulation 33*

The Mayor is entitled to a Mayoral Sitting Fee in accordance with the annual determination of the Salaries and Allowances Tribunal, to be paid quarterly in arrears.

##### **Deputy Mayor Allowance**

*Section 5.98A of the Act and Administration Regulation 33A*

The Deputy Mayor is entitled to a Deputy Mayoral allowance in accordance with the annual determination of the Salaries and Allowances Tribunal, to be paid quarterly in arrears.

##### **Annual Fee in Lieu of Sitting Fees**

*Section 5.99 of the Act and Administration Regulation 34*

A Councillor is entitled to an Annual Fee in Lieu of Meeting Fees in accordance with the annual determination of the Salaries and Allowances Tribunal to be paid quarterly in arrears.

## **Telecommunication/ Information Technology (ICT) Allowance**

### *Section 5.99A of the Act and Administration Regulation 31*

A Councillor is entitled to an annual allowance in lieu of reimbursement of telecommunications expenses of in accordance with the annual determination of the Salaries and Allowances Tribunal, to be paid quarterly in arrears.

The Telecommunications Allowance is an allowance in lieu of reimbursement. This Allowance covers the expenses incurred by Councillors in performing a function under the express authority of the Town or in performing a function in the Councillor's official capacity for:

- telephone rental charges;
- call charges;
- line rental;
- costs for installation of additional line (if required by the Councillor); and,
- service charges.

## **Information Technology for Councillors**

On request the Town of Bassendean provides Councillors with appropriate information technology to enable the distribution of Agendas and Minutes by electronic means, for email communication and for seeking information through the internet.

The equipment will remain the property of the Town of Bassendean and will be maintained by the Town. Councillors must not install software that is not the property of the Town of Bassendean.

## **Information Technology Training for Councillors**

Appropriate training will be provided to Councillors to assist them in the effective and efficient use of the equipment and other information technology so that they may fulfil their role at Council and Committee meetings utilising the software provided.

Any Councillor leaving their position with Council shall return, within ten working days any computing equipment provided by the Council.

## **Business Cards**

Each Council member will be allocated sufficient business cards. The business cards will be printed in accordance with the Town's Corporate Style. Business cards must be used for Council business only and must not be used for electioneering purposes. The Business Card may include a passport size photo.

## **Access to Council Chambers and Councillor Facilities**

A Councillor will be provided with an access key and security card providing access to the Councillor's Dining area and Council Chamber as soon as possible following election to office.

The access is provided for the convenience of Councillors for meeting with their constituents and other Councillors during office hours. Any loss of access key or card is to be reported to the CEO as soon as practicable.

A Councillor must return their access key and security card within 5 working days of ceasing to be a Council member.

## **Handling of Councillor Addressed Correspondence**

The Town of Bassendean is required to comply with the State Records Act and Council's adopted Records Management Plan in relation to Councillor addressed and initiated correspondence.

Correspondence containing information about business activities of the Town in any format (e.g. by post, fax, e-mail, courier, hand-delivered) internal or external, are evidence of business activity in a court of law. Correspondence addressed to Elected Members and received at the Town Administration Offices is to be opened by designated officers, unless it is expressly marked Private, Confidential, Personal or Himself/Herself etc. If correspondence is expressly marked Private, Confidential, Personal or Himself/Herself the correspondence is to be forwarded unopened placed in a sealed envelope to the Councillor.

## **Reimbursement of Expenses**

### **Reimbursement for Statutory Child Care Expenses**

*Section 5.98(2) of the Act and Administration Regulation 31*

A Councillor has a statutory entitlement to be reimbursed for childcare expenses incurred by the Councillor as a result of attendance at a Council meeting, a meeting of a committee of which he or she is member or authorised training and Council related business. The Town of Bassendean will reimburse childcare expenses, verified by sufficient information, in accordance with a Councillor's statutory entitlement.

### **Reimbursement of Statutory Travel Expenses**

*Section 5.98(2) of the Act and Regulation 31*

A Councillor has a statutory entitlement to be reimbursed for travel expenses incurred by the Councillor as a result of attendance at a council meeting or a meeting of a committee of which he or she is member.

The Town of Bassendean will reimburse travel expenses, verified by sufficient information, in accordance with a Councillor's statutory entitlement.

## Reimbursement of Other Expenses

### *Section 5.98(3) of the Act and Regulation 32*

A Councillor is to be reimbursed for the following types of expenses to the extent set for each type of expense where the expense is incurred:

- in performing a function under the express authority of the Town of Bassendean;
  - by reason of being accompanied by no more than one other person while performing an official function where the Chief Executive Officer considers it to be appropriate; or
  - in performing a function in the Councillor's official capacity; and
- the expense is verified by sufficient information.

TYPE OF EXPENSE	EXTENT OF REIMBURSEMENT
Travelling Expenses and Child Care Costs not Covered By Statutory Entitlement Travelling expenses and child care costs incurred by a Council member travelling to and from or attending: <ol style="list-style-type: none"> <li>a. any conference,</li> <li>b. any official function that the Councillor is invited to attend in their capacity as a Councillor;</li> <li>c. any official function, meeting or event that the Council requests the Councillor to attend; or</li> <li>d. any meeting of a group or body on which the Council member is a delegate or representative.</li> <li>e. Any authorised training or Council related business</li> </ol>	The actual expense incurred.
Carer's Costs Where a Councillor personally cares for a person who has a disability, mental illness, chronic condition or who is frail aged, the costs of a replacement carer incurred by a Councillor from attending: <ol style="list-style-type: none"> <li>a. any Council or committee meeting;</li> <li>b. any official function that the Councillor is invited to attend in their capacity as a Councillor; or</li> <li>c. any official function, meeting or event that the Council requests the Councillor to attend;</li> </ol>	The actual expense incurred.
<b>SUNDRY CONFERENCE EXPENSES</b>	The actual expense incurred
Breakfast expenses	
Lunch expenses	
Dinner expenses	
Other conference expenses <b>not</b> reimbursed by Council	
Drinks Mini-bar Non business telephone calls Dry cleaning Personal grooming	

## Payment of Councillor Expenses

The Chief Executive Officer is delegated authority to approve reimbursements for actual expenses incurred upon the production of documentary substantiation of actual costs in accordance with this Policy.

## Application

Responsibility for the implementation of this policy rest with the Mayor, Councillors and Chief Executive Officer. The Policy is to be reviewed every three years.

<p><b>Policy Type:</b> Strategic Policy</p> <p><b>Link to Strategic Community Plan:</b> Leadership and Governance</p>	<p><b>Responsible Officer:</b> Chief Executive Officer and Director Corporate Services</p> <p><b>Last Review Date:</b> September 2017 <b>Version 2</b></p> <p><b>Next Review due by:</b> May 2020</p>
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## Purchasing Policy

### 1. OBJECTIVE

The objectives of this Policy are to:

- (a) Align procurement at the Town of Bassendean with the strategic and operational objectives of Council, ~~consistent with Council's priorities to support the local economy and environmentally sustainable outcomes~~, while providing value for money; and
- (b) Ensure procurement at the Town is conducted in compliance with applicable legislation, regulation, standards and policy.

### 2. SCOPE

The Policy applies to all Town officers undertaking procurement on behalf of the Town.

### 3. POLICY STATEMENT

The Town is committed to best practice in the procurement of goods and services that align with the principles of transparency, probity and good governance and complies with the *Local Government Act 1995* and Part 4 of the *Local Government (Functions and General) Regulations 1996*.

### 4. POLICY DETAILS

#### 4.1 Ethics & Integrity

All officers of the Town are to observe the highest standards of ethics, honesty, fairness and integrity when undertaking purchasing activities and act in an honest, fair and professional manner consistent with the Town's values. Ethical behaviour includes avoiding conflicts of interest and disclosing any actual or perceived conflict of interest.

The Town's Code of Conduct details the behavioural expectations of Town Officers.

#### 4.2 Value for Money

Value for money is the overarching principle guiding all procurement activities. Value for money does not mean accepting the lowest quote. Value for money is achieved through the critical assessment of price, risk, safety and quality standards, financial viability of suppliers, timeliness, past contractor performance, specified qualitative criteria, as well as environmental sustainability, social and local outcomes to determine the best value for the Town.

#### 4.3 Procurement Risk

The Town will effectively manage risk in procuring goods and services from external contractors and suppliers to achieve the best procurement outcomes in accordance with this Policy. The Town may engage an independent Probity Auditor for projects assessed as presenting high reputational, financial or community risk.

The Town's Procurement Manual provides a best practice procurement resource for each stage of the procurement process and must be followed for all procurement activity within the Town.

## 4.4 Purchasing Thresholds and Practices

### 4.4.1 Defining the Purchasing Value

The Town will apply the following principles to assess and determine purchasing values to ensure appropriate purchasing practice and threshold management for all purchasing activities:

- (a) Exclude Goods and Services Tax (GST);
- (b) Use the actual or expected value of a contract over the full contract period ~~estimated total expenditure for the proposed supply including the value of all contract extension options and where applicable, the total cost of ownership considerations; and~~
- ~~(c) If a purchasing threshold is expected to be reached within three years for a particular supplier contract, the higher threshold is to be used to determine the purchasing requirements;~~
- ~~(d)~~ (c) Determine the appropriate length of a contract is to be determined based on market volatility, ongoing the nature of goods or services to be provided, supply, historical purchasing activity, evidence and an assessment of expected estimated future purchasing requirements, and market conditions.; ~~and~~
- ~~(e) Requirements must not be split to avoid purchasing or tendering thresholds.~~

Procurement activities for the same goods or services should be aggregated into a single procurement activity to achieve the best value for money and efficiencies for the Town. Multiple procurement activities for the same goods or services must not be conducted, where the effect (whether intentional or otherwise) is to avoid a procurement threshold specified in 4.4.2.

The calculated estimated purchasing value will determine the applicable threshold and sourcing requirement ~~purchasing practice~~.

### 4.4.2 Purchasing Thresholds

The purchasing value determines the applicable purchasing threshold and the sourcing requirements, as specified in the following table:

Purchase Value Threshold (ex GST)	Sourcing Requirement
<u>Up to \$250</u> Up to \$1,000	<u>Direct purchase from supplier; quotations not required.</u>

Purchase Value Threshold (ex GST)	Sourcing Requirement
<p><del>From \$251 to Up to \$25,000</del></p> <p>From \$1,001 to \$20,000</p>	<p>Obtain at least <del>One (1)</del> <b>Two (2)</b> <del>verbal-written</del> quotations from a suitable supplier.</p> <p>Where appropriate <u>for this Purchase Value Threshold:</u></p> <ul style="list-style-type: none"> <li><u>A written quotation can include advertisements, catalogues, and supplier web sites; and</u></li> <li><u>If it is not possible to obtain a written quotation, a verbal quotation appropriately documented, and confirmed with the supplier, is acceptable.</u></li> </ul> <p>A record of the purchasing decision must be kept in accordance with the Town's Record Keeping Plan.</p>
<p><del>From \$52,001 and up to \$5120,000</del></p>	<p><del>Obtain at least <u>one two (12)</u> written quotations from a suitable suppliers.</del></p> <p><del>A record of the purchasing decision must be kept in accordance with the Town's Record Keeping Plan.</del></p>
<p><del>From \$10520,001 and up to \$1600,000</del></p>	<p>Seek at least three (3) written quotations (including through <u>an the Town's</u> electronic procurement portal or email) from suitable suppliers using the applicable RFQ documentation specified in the Town's Procurement Manual.</p> <p>The purchasing decision is to be based upon assessment of the suppliers' responses to:</p> <ul style="list-style-type: none"> <li>The specified requirement for the goods or services required; and</li> <li>Value for money criteria.</li> </ul> <p>Quotations received are subject to relevant evaluation, review and approvals using the documentation specified in the Town's Procurement Manual.</p> <p>A record of the purchasing decision must be kept in accordance with the Town's Record Keeping Plan.</p>
<p><del>From \$6100,001 and up to \$250,000</del></p>	<p>Request For Quotation (<b>RFQ</b>).</p> <ul style="list-style-type: none"> <li>Conduct an RFQ process in accordance with this Policy and the Town's Procurement Manual by seeking at least three (3) written quotations from suitable suppliers using the applicable</li> </ul>

Purchase Value Threshold (ex GST)	Sourcing Requirement
	<p>RFQ documentation specified in the Town's Procurement Manual.</p> <ul style="list-style-type: none"> <li>• The RFQ must be sought from either:               <ul style="list-style-type: none"> <li>○ Open market; <u>or</u></li> <li>○ <del>WALGA Preferred Supplier Arrangement;</del></li> <li>○ <del>WA Disability Enterprise or an Aboriginal owned business.</del></li> </ul> </li> <li>• The RFQ processes must be conducted by the Town's Procurement Unit and is subject to formal evaluation, review and approvals.</li> </ul>
Over \$250,000	<p>Request for Tender (<b>RFT</b>)</p> <ul style="list-style-type: none"> <li>• Conduct a public RFT process in accordance with Part 4 of the Local Government (Functions and General) Regulations 1996, this Policy and the Town's Procurement Manual by seeking a sufficient number of quotes from suitable suppliers to ensure a competitive field.</li> <li>• The RFT must be sought from either:               <ul style="list-style-type: none"> <li>○ Open market;</li> <li>○ WALGA Preferred Supplier Arrangement;</li> <li>○ WA Disability Enterprise or an Aboriginal <del>owned</del> business.</li> </ul> </li> </ul> <p>The RFT processes must be conducted by the Town's Procurement Unit and is subject to formal evaluation, review and approvals.</p>

#### 4.5 Inviting Tenders Though not Required to do so

The Town may decide to invite a Public Tender, despite the estimated purchase value being less than the prescribed tender threshold, where it considers a public tender process will provide better value for money, in accordance with clause 4.2 of this Policy. In such cases, the tender process must comply with the legislative requirements and the Town's Procurement Manual.

## 4.6 Unique Nature of Supply (Sole Supplier)

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier, may be approved where the:

- (a) Purchasing value is estimated to be over \$5,000 and less than \$560,000; and
- (b) Purchasing requirement has been documented in a detailed specification.

The CEO may approve a sole supplier arrangement for purchases of up to \$560,000. A sole supplier arrangement may be approved for a maximum period of three (3) years.

## 4.7 Expressions of Interest

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process where one or more of the following criteria apply:

- (a) An inability to sufficiently scope or specify the requirement;
- (b) Significant variability for how the requirement may be met;
- (c) Potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- (d) Significant creative element; or
- (e) A procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

The EOI process is to be conducted in line with an RFT process and similar rules apply. An RFT should follow an EOI process, with those shortlisted under the EOI invited to participate.

## 4.8 Emergency Purchases

An emergency purchase is exempt from the purchasing thresholds and practices specified in this Policy.

An emergency purchase is defined as an unanticipated and unbudgeted purchase, which is required to respond to an emergency. An emergency purchase does not include a purchase that was not planned for due to time constraints.

The Town must make every effort to anticipate required purchases in advance and to allow sufficient time to apply the other clauses of this Policy.

Purchases or contracts entered in to under an emergency must be limited in scope to that which is necessary only to deal with the emergency. Once the immediacy of the emergency has passed, an appropriate procurement process must be undertaken for replacement or reinstatement works.

The CEO shall approve an emergency purchase.

## 4.9 Anti-Avoidance

The Town will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value ~~or the contract value~~, so that the effect is to avoid a particular purchasing threshold or the need to call a public tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

## 4.10 Procurement Governance

The Procurement Unit will manage all RFQ and RFT processes and will exercise governance and oversight over the Town's other procurement activities, including threshold compliance, sole supplier application, procurement probity, audit and reporting requirements.

## 4.11 Purchasing Procedures

The procurement of goods and services must comply with the purchasing procedures specified in the Procurement Manual.

## 5. SUSTAINABLE PROCUREMENT

The Town is committed to sustainable procurement practices that favour suppliers that demonstrate environmentally sustainable business practices and social outcomes, environmentally preferable products and businesses that provide local economic benefits.

The Town will give effect to this commitment by, wherever appropriate, designing quotations and tenders that incorporate a qualitative criterion for sustainable procurement with a percentage allocation, to provide an advantage to suppliers of goods and services that demonstrate commitment to these desired environmental, social and local economic outcomes.

Where a qualitative criterion for sustainable procurement has been included as part of an RFQ or RFT process, a price tolerance will be applied during price evaluation to suppliers of goods and services that demonstrate the highest evaluation for that criterion. The price tolerance will be up to ten (10) per cent for an RFQ and up to five (5) per cent for an RFT.

### 5.1 Environmentally Sustainable Procurement

The Town recognises the need to protect the environment in procurement, including the waste reduction hierarchy, water and energy efficiency, emissions reduction, habitat destruction and pollution. Where appropriate, specifications will incorporate minimum requirements for environmental protection and sustainable procurement. Priority Area Two in the Town's 2020-2030 Strategic Community Plan (SCP) is Leading Environmental Sustainability.

When procuring goods and services, the Town will support businesses that demonstrate environmentally sustainable practices in its overall assessment of value for money.

~~The Town's procurement of goods and services will be in compliance with the objectives and spirit of Council's Single Use Plastics and Balloons Policy.~~

## 5.2 Social Outcomes

The Town recognises the importance of social and community outcomes. ~~Priority Area One in the Town's SCP is Strengthening and Connecting Our Community. This includes creating a resilient and adaptable community and treating people equitably with access to programs and services, regardless of advantage or ability.~~

When procuring goods and services, the Town will support businesses that provide positive social and community outcomes in its overall assessment of value for money.

### 5.2.1 Aboriginal Businesses

~~The Town is not required to publicly invite tenders if the goods or services are supplied by a Noongar business registered with the Noongar Chamber of Commerce and Industry, where consideration under the contract is \$250,000 or less.~~

The Town is not required to publicly invite tenders (pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*), if the goods or services are supplied by an entity on the WA Aboriginal Business Directory, published by the WA Chamber of Commerce and Industry, or an entity approved by the Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation) ("Aboriginal business"), where consideration under the contract is \$250,000 or less.

~~Where possible, Aboriginal businesses may are to be invited to quote for the supply of goods and services below under the tender threshold. Where a quotation has been provided by an Aboriginal business that is considered to provide value for money to the Town, there is no requirement for further quotations that would otherwise be required under this Policy.~~

### 5.2.2 Australian Disability Enterprises

The Town is not required to publicly invite tenders (pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*) if the goods or services are to be supplied by an Australian Disability Enterprise.

~~Where possible, Australian Disability Enterprises may are to be invited to quote for supplying goods and services under the tender threshold. Where a quotation has been provided by an Australian Disability Enterprise that is considered to provide value for money to the Town, there is no requirement for further quotations that would otherwise be required under this Policy.~~

## 5.3 Local Economic Benefit

The Town recognises the economic benefits local business and local employment brings to the community and is committed, ~~through its SCP,~~ to supporting the local economy. The Town seeks to encourage development of competitive local businesses within its boundaries. Where appropriate, the Town will seek participation of local

business in its supply chain ~~when procuring goods and services, by in line with the strategic objectives of the SCP.~~

~~When procuring goods and services, the Town will~~ supporting businesses that provide local economic benefits, through being a local business, and/or the use of local sub-contractors or local employees, for example.

## 6. RECORD KEEPING

Records of all purchasing activity, communications and transactions must be maintained as local government records, in accordance with the *State Records Act 2000 (WA)* and the Town's Records Keeping Policy.<sup>57</sup>

The Town also must consider and will include in each contract for the provision of goods or services the contractor's obligations for creating, maintaining and where necessary the transferral of records to the Town relevant to the performance of the contract.

## 7. PURCHASING POLICY NON-COMPLIANCE

The Purchasing Policy is mandated under Regulation 11A of the *Local Government (Functions and General) Regulations 1996* and therefore forms part of the legislative framework in which the Local Government is required to conduct business.

Purchasing activities are subject to financial and performance audits, which examine compliance with legislative requirements and the Town's policies and procedures. Non-compliance with legislation or this Policy must be reported to the Chief Executive Officer.

Document Control box			
Document Responsibilities:			
<b>Owner:</b>	Chief Executive Officer	<b>Owner Business Unit:</b>	Office of the Chief Executive Officer
<b>Inception Date:</b>	December 2020 (OCM-11/12/20) <u>Amended</u> <u>(OCM-14/3/22)</u>	<b>Decision Maker:</b>	Council
<b>Review Date:</b>	30/06/2023 <del>36</del>	<b>Repeal and Replace:</b>	
Compliance Requirements:			
<b>Legislation:</b>	<i>Local Government Act 1995</i> <i>Local Government (Functions and General) Regulations 1996</i>		



## Purchasing Policy

### 1. OBJECTIVE

The objectives of this Policy are to:

- (a) Align procurement at the Town of Bassendean with the strategic and operational objectives of Council, while providing value for money; and
- (b) Ensure procurement at the Town is conducted in compliance with applicable legislation, regulation, standards and policy.

### 2. SCOPE

The Policy applies to all Town officers undertaking procurement on behalf of the Town.

### 3. POLICY STATEMENT

The Town is committed to best practice in the procurement of goods and services that align with the principles of transparency, probity and good governance and complies with the *Local Government Act 1995* and Part 4 of the *Local Government (Functions and General) Regulations 1996*.

### 4. POLICY DETAILS

#### 4.1 Ethics & Integrity

All officers of the Town are to observe the highest standards of ethics, honesty, fairness and integrity when undertaking purchasing activities and act in an honest, fair and professional manner consistent with the Town's values. Ethical behaviour includes avoiding conflicts of interest and disclosing any actual or perceived conflict of interest.

The Town's Code of Conduct details the behavioural expectations of Town Officers.

#### 4.2 Value for Money

Value for money is the overarching principle guiding all procurement activities. Value for money does not mean accepting the lowest quote. Value for money is achieved through the critical assessment of price, risk, safety and quality standards, financial viability of suppliers, timeliness, past contractor performance, specified qualitative criteria, as well as environmental sustainability, social and local outcomes to determine the best value for the Town.

## 4.3 Procurement Risk

The Town will effectively manage risk in procuring goods and services from external contractors and suppliers to achieve the best procurement outcomes in accordance with this Policy. The Town may engage an independent Probity Auditor for projects assessed as presenting high reputational, financial or community risk.

The Town's Procurement Manual provides a best practice procurement resource for each stage of the procurement process and must be followed for all procurement activity within the Town.

## 4.4 Purchasing Thresholds and Practices

### 4.4.1 Defining the Purchasing Value

The Town will apply the following principles to assess and determine purchasing values to ensure appropriate purchasing practice and threshold management for all purchasing activities:

- (a) Exclude Goods and Services Tax (GST);
- (b) Use the actual or expected value of a contract over the full contract period including the value of all contract extension options; and
- (c) Determine the appropriate length of a contract based on the nature of goods or services to be provided, historical purchasing activity, an assessment of expected future purchasing requirements, and market conditions.

Procurement activities for the same goods or services should be aggregated into a single procurement activity to achieve the best value for money and efficiencies for the Town. Multiple procurement activities for the same goods or services must not be conducted, where the effect (whether intentional or otherwise) is to avoid a procurement threshold specified in 4.4.2.

The calculated estimated purchasing value will determine the applicable threshold and sourcing requirement.

## 4.4.2 Purchasing Thresholds

The purchasing value determines the applicable purchasing threshold and the sourcing requirements, as specified in the following table:

Purchase Value Threshold ( <i>ex GST</i> )	Sourcing Requirement
Up to \$1,000	Direct purchase from supplier; quotations not required.
From \$1,001 to \$20,000	<p>Obtain at least Two (2) written quotations from a suitable supplier.</p> <p>Where appropriate for this Purchase Value Threshold:</p> <ul style="list-style-type: none"> <li>• A written quotation can include advertisements, catalogues, and supplier web sites; and</li> <li>• If it is not possible to obtain a written quotation, a verbal quotation appropriately documented, and confirmed with the supplier, is acceptable.</li> </ul> <p>A record of the purchasing decision must be kept in accordance with the Town's Record Keeping Plan.</p>
From \$20,001 and up to \$60,000	<p>Seek at least three (3) written quotations (including through the Town's electronic procurement portal or email) from suitable suppliers using the applicable RFQ documentation specified in the Town's Procurement Manual.</p> <p>The purchasing decision is to be based upon assessment of the suppliers' responses to:</p> <ul style="list-style-type: none"> <li>• The specified requirement for the goods or services required; and</li> <li>• Value for money criteria.</li> </ul> <p>Quotations received are subject to relevant evaluation, review and approvals using the documentation specified in the Town's Procurement Manual.</p> <p>A record of the purchasing decision must be kept in accordance with the Town's Record Keeping Plan.</p>

<p>From \$60,001 and up to \$250,000</p>	<p>Request For Quotation (<b>RFQ</b>).</p> <ul style="list-style-type: none"> <li>• Conduct an RFQ process in accordance with this Policy and the Town's Procurement Manual by seeking at least three (3) written quotations from suitable suppliers using the applicable RFQ documentation specified in the Town's Procurement Manual.</li> <li>• The RFQ must be sought from either: <ul style="list-style-type: none"> <li>○ Open market; or</li> <li>○ WALGA Preferred Supplier Arrangement.</li> </ul> </li> <li>• The RFQ processes must be conducted by the Town's Procurement Unit and is subject to formal evaluation, review and approvals.</li> </ul>
<p>Over \$250,000</p>	<p>Request for Tender (<b>RFT</b>)</p> <ul style="list-style-type: none"> <li>• Conduct a public RFT process in accordance with Part 4 of the Local Government (Functions and General) Regulations 1996, this Policy and the Town's Procurement Manual by seeking a sufficient number of quotes from suitable suppliers to ensure a competitive field.</li> <li>• The RFT must be sought from either: <ul style="list-style-type: none"> <li>○ Open market;</li> <li>○ WALGA Preferred Supplier Arrangement;</li> <li>○ WA Disability Enterprise or an Aboriginal business.</li> </ul> </li> </ul> <p>The RFT processes must be conducted by the Town's Procurement Unit and is subject to formal evaluation, review and approvals.</p>

#### 4.5 Inviting Tenders Though not Required to do so

The Town may decide to invite a Public Tender, despite the estimated purchase value being less than the prescribed tender threshold, where it considers a public tender process will provide better value for money, in accordance with clause 4.2 of this Policy. In such cases, the tender process must comply with the legislative requirements and the Town's Procurement Manual.

## 4.6 Unique Nature of Supply (Sole Supplier)

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier, may be approved where the:

- (a) Purchasing value is estimated to be over \$5,000 and less than \$60,000; and
- (b) Purchasing requirement has been documented in a detailed specification.

The CEO may approve a sole supplier arrangement for purchases of up to \$60,000. A sole supplier arrangement may be approved for a maximum period of three (3) years.

## 4.7 Expressions of Interest

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process where one or more of the following criteria apply:

- (a) An inability to sufficiently scope or specify the requirement;
- (b) Significant variability for how the requirement may be met;
- (c) Potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- (d) Significant creative element; or
- (e) A procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

The EOI process is to be conducted in line with an RFT process and similar rules apply. An RFT should follow an EOI process, with those shortlisted under the EOI invited to participate.

## 4.8 Emergency Purchases

An emergency purchase is exempt from the purchasing thresholds and practices specified in this Policy.

An emergency purchase is defined as an unanticipated and unbudgeted purchase, which is required to respond to an emergency. An emergency purchase does not include a purchase that was not planned for due to time constraints.

The Town must make every effort to anticipate required purchases in advance and to allow sufficient time to apply the other clauses of this Policy.

Purchases or contracts entered in to under an emergency must be limited in scope to that which is necessary only to deal with the emergency. Once the immediacy of the emergency has passed, an appropriate procurement process must be undertaken for replacement or reinstatement works.

The CEO shall approve an emergency purchase.

## 4.9 Anti-Avoidance

The Town will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value, so that the effect is to avoid a particular purchasing threshold or the need to call a public tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

## 4.10 Procurement Governance

The Procurement Unit will manage all RFQ and RFT processes and will exercise governance and oversight over the Town's other procurement activities, including threshold compliance, sole supplier application, procurement probity, audit and reporting requirements.

## 4.11 Purchasing Procedures

The procurement of goods and services must comply with the purchasing procedures specified in the Procurement Manual.

## 5 SUSTAINABLE PROCUREMENT

The Town is committed to sustainable procurement practices that favour suppliers that demonstrate environmentally sustainable business practices and social outcomes, environmentally preferable products and businesses that provide local economic benefits.

The Town will give effect to this commitment by, wherever appropriate, designing quotations and tenders that incorporate a qualitative criterion for sustainable procurement with a percentage allocation, to provide an advantage to suppliers of goods and services that demonstrate commitment to these desired environmental, social and local economic outcomes.

Where a qualitative criterion for sustainable procurement has been included as part of an RFQ or RFT process, a price tolerance will be applied during price evaluation to suppliers of goods and services that demonstrate the highest evaluation for that criterion. The price tolerance will be up to ten (10) per cent for an RFQ and up to five (5) per cent for an RFT.

### 5.1 Environmentally Sustainable Procurement

The Town recognises the need to protect the environment in procurement, including the waste reduction hierarchy, water and energy efficiency, emissions reduction, habitat destruction and pollution. Where appropriate, specifications will incorporate minimum requirements for environmental protection and sustainable procurement. When procuring goods and services, the Town will support businesses that demonstrate environmentally sustainable practices in its overall assessment of value for money.

## 5.2 Social Outcomes

The Town recognises the importance of social and community outcomes. When procuring goods and services, the Town will support businesses that provide positive social and community outcomes in its overall assessment of value for money.

### 5.2.1 Aboriginal Businesses

The Town is not required to publicly invite tenders (pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*), if the goods or services are supplied by an entity on the WA Aboriginal Business Directory, published by the WA Chamber of Commerce and Industry, or an entity approved by the Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation) (“Aboriginal business”), where consideration under the contract is \$250,000 or less.

Aboriginal businesses may be invited to quote for the supply of goods and services below the tender threshold. Where a quotation has been provided by an Aboriginal business that is considered to provide value for money to the Town, there is no requirement for further quotations that would otherwise be required under this Policy.

### 5.2.2 Australian Disability Enterprises

The Town is not required to publicly invite tenders (pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*) if the goods or services are to be supplied by an Australian Disability Enterprise.

Australian Disability Enterprises may be invited to quote for supplying goods and services. Where a quotation has been provided by an Australian Disability Enterprise that is considered to provide value for money to the Town, there is no requirement for further quotations that would otherwise be required under this Policy.

## 5.3 Local Economic Benefit

The Town recognises the economic benefits local business and local employment brings to the community and is committed to supporting the local economy. The Town seeks to encourage development of competitive local businesses within its boundaries. Where appropriate, the Town will seek participation of local business in its supply chain when procuring goods and services, by supporting businesses that provide local economic benefits, through being a local business, and/or the use of local sub-contractors or local employees, for example.

## 6 RECORD KEEPING

Records of all purchasing activity, communications and transactions must be maintained as local government records, in accordance with the *State Records Act 2000 (WA)* and the Town’s Records Keeping Policy.

The Town also must consider and will include in each contract for the provision of goods or services the contractor’s obligations for creating, maintaining and where

necessary the transferral of records to the Town relevant to the performance of the contract.

## 7 PURCHASING POLICY NON-COMPLIANCE

The Purchasing Policy is mandated under Regulation 11A of the *Local Government (Functions and General) Regulations 1996* and therefore forms part of the legislative framework in which the Local Government is required to conduct business.

Purchasing activities are subject to financial and performance audits, which examine compliance with legislative requirements and the Town's policies and procedures. Non-compliance with legislation or this Policy must be reported to the Chief Executive Officer.

Document Control box			
Document Responsibilities:			
<b>Owner:</b>	Chief Executive Officer	<b>Owner Business Unit:</b>	Office of the Chief Executive Officer
<b>Inception Date:</b>	December 2020 (OCM-11/12/20) Amended (OCM-14/3/22)	<b>Decision Maker:</b>	Council
<b>Review Date:</b>	30/06/2026	<b>Repeal and Replace:</b>	
Compliance Requirements:			
<b>Legislation:</b>	<i>Local Government Act 1995</i> <i>Local Government (Functions and General) Regulations 1996</i>		



**Selected Local Government Purchasing Policies - Comparison**

Local Government	Purchase Value Threshold 1	Purchase Value Threshold 2	Purchase Value Threshold 3	Purchase Value Threshold 4	Purchase Value Threshold 5	Thresholds per Contract or Per Supplier	Thresholds annual or multi-year spend requirements	Exemptions from Purchasing Policy
<b>Town of Bassendean</b>	<p><b>Up to \$2,000</b></p> <p>Obtain at least 1 verbal quotation from a suitable supplier.</p>	<p><b>From \$2,001 and up to \$5,000</b></p> <p>Obtain at least 1 written quotation from a suitable supplier.</p>	<p><b>From \$5,001 and up to \$100,000</b></p> <p>Seek at least 3 written quotations (including through an electronic procurement portal or email) from suitable suppliers using the applicable RFQ documentation specified in the Town's Procurement Manual.</p>	<p><b>From \$100,001 and up to \$250,000</b></p> <p>Conduct an RFQ process in accordance with this Policy and the Town's Procurement Manual by seeking at least 3 written quotations from suitable suppliers using the applicable RFQ documentation specified in the Town's Procurement Manual.</p>	<p><b>Over \$250,000</b></p> <p>Request for Tender (RFT)</p> <ul style="list-style-type: none"> <li>Conduct a public RFT process in accordance with Part 4 of the Local Government (Functions and General) Regulations 1996, this Policy and the Town's Procurement Manual by seeking a sufficient number of quotes from suitable suppliers to ensure a competitive field.</li> </ul>	<b>Per Supplier</b>	<p>If a purchasing threshold is expected to be reached within three years for a particular supplier, the higher threshold is to be used to determine the purchasing requirements.</p>	<p>Landgate Charges; Financial Institution Charges; Courier Charges; Cab charge Charges; Postage Charges; Utilities Charges; Statutory Charges; Legal Charges; Insurance Policy Payments; Recurring association memberships; ESL and SES payments; Software Licencing renewal charges; and Fees for Confidential Matters or internal reviews.</p>
<b>City of Vincent</b>	<p><b>Up to \$200</b></p> <p>Direct Purchase from the open market with zero quotations required.</p> <p><b>\$201 and up to \$5,000</b></p> <p>Seek two written* quotations from the open market. Officers may use their general knowledge of the market, advertisements, in-store price comparisons, catalogues, supplier web sites and any other reasonable means to determine whether the purchase represents value for money. *Where a written quote is not feasible a written note of the verbal quotation is to be recorded.</p>	<p><b>\$5,001 and up to \$20,000</b></p> <p>Seek two written quotations from the open market. Officers may use their general knowledge of the market, advertisements, in-store price comparisons, catalogues, supplier web sites and any other reasonable means to determine whether the purchase represents value for money. Different suppliers should be used from time to time to test value for money for regular purchases.</p>	<p><b>Over \$20,001 and up to \$50,000</b></p> <p>Seek three written quotations from the open market including a brief outlining the specified requirement.</p> <p><b>OR</b></p> <p>Seek two written quotations including a brief outlining the specified requirement from either:</p> <ul style="list-style-type: none"> <li>an existing panel of pre-qualified suppliers administered by the City; or</li> <li>a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA.</li> </ul>	<p><b>\$50,001 and up to \$250,000</b></p> <p>Seek at least three written quotations from the open market by formal invitation under a Request for Quotation (RFQ), containing pricing schedule and detailed specification of goods and services required.</p> <p><b>OR</b></p> <p>Seek three written quotations from a pre-qualified panel of suppliers (whether administered by the City through the WALGA preferred supply program or State Government CUA). A formal Request for Quotation (i.e. City of Vincent template, WALGA Template or State Government CUA template) must be used.</p>	<p><b>Over \$250,000</b></p> <p>Conduct a public Request for Tender process in accordance with Part 4 of the Local Government (Functions and General) Regulations 1996, this policy and the City's tender procedures.</p> <p><b>OR</b></p> <p>Obtain at least three written quotations from prequalified or WALGA suppliers by formal invitation under a Request for Quotation (RFQ), containing price and detailed specification of goods and services required.</p>	<b>Per Contract</b>	<p>The actual or expected value of a contract over the full contract period, including all options to extend; or the extent to which it could be reasonably expected that the City will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased; and If a purchasing threshold would be reached within three years for a particular contract for procurement, then the purchasing requirement under the relevant threshold (including the tender threshold) would need to be considered</p>	<p>Single source suppliers below \$250k; or from a pre-qualified panel supplier or WALGA; standard exclusions under reg 11</p>
<b>City of Bayswater</b>	<p><b>Under \$1,000</b></p> <p>At least two (2) verbal quotations should be sourced, other than for miscellaneous items under \$150, which are normally dealt with under the petty cash guidelines and therefore do not require purchase orders</p>	<p><b>Over \$1,000 and up to \$40,000</b></p> <p>3 written quotations shall be sought from suppliers for goods and services except where a Tender Exemption applies.</p>	<p><b>\$40,000 - \$250,000</b></p> <p>As this will generally be a more complex procurement activity, the supplier should be provided with an appropriately-detailed specification, including: Selection Criteria; Price Schedule; and Conditions associated with responding as appropriate, and a statement shall be included requiring respondents to declare any conflict of interest.</p>	<b>N/A</b>	<p><b>Over \$250,000</b></p> <p>Publicly advertised tenders for goods and services should be the preferred method for sourcing. Use of WALGA-Preferred Supply Contracts or State Government Common Use Agreements or exempt agencies should be considered only where competitive quotations can be achieved.</p>	<b>Per Contract</b>	<p>Contract options for extension should be considered when determining the tender value</p>	<p>ATCO, Western Power, Water Corporation, Telstra, Australia Post, Contestable gas and electricity retailers (EDL and Perth Energy)</p>

**Selected Local Government Purchasing Policies - Comparison**

Local Government	Purchase Value Threshold 1	Purchase Value Threshold 2	Purchase Value Threshold 3	Purchase Value Threshold 4	Purchase Value Threshold 5	Thresholds per Contract or Per Supplier	Thresholds annual or multi-year spend requirements	Exemptions from Purchasing Policy
<b>Town of Claremont</b>	<p><b>\$1,000 to \$5,000</b></p> <p>Obtain at least 2 oral or written quotations.</p>	<p><b>Over \$5,000 and up to \$15,000</b></p> <p>Obtain at least 2 oral or written quotations from suppliers following issue of a brief outlining the specified requirement.</p>	<p><b>Over \$15,000 and up to \$50,000</b></p> <p>Obtain at least 3 written quotations from suppliers following issue of a brief outlining the specified requirement.</p>	<p><b>Over \$50,000 and up to \$250,000</b></p> <p>A formal RFQ process must be followed in accordance with the Act and the Regulations. At least three (3) written quotations must be obtained. RFQ from a pre-qualified suppliers are not required to be invited using a RFQ, however at least three (3) written quotes are still required to be obtained.</p>	<p><b>Over \$250,000</b></p> <p>A formal RFT process must be followed in accordance with the Act and the Regulations subject to the exceptions in Regulation 11(2) and as set out within this policy</p>	Per Contract	Purchase Value Threshold means the actual or expected value of a contract over the full contract period, including any options.	Emergency Purchases; Purchases where there is a sole source of supply; Services of WALGA and LGIS; Services of government entities and Government Trading Enterprises (GTE's); Newspaper advertising (or online equivalent); Advance / Prior Payment of Services (for example: accommodation, travel services, entertainment, conferences, seminars, Memberships, Subscriptions, training courses); Annual Services / Software maintenance / Support Fees; Fuels and Oils; Utility services; Reimbursements; Purchases for maintenance of equipment from Original Equipment Manufacturer where warranty provisions may be void; Purchases of urgent or unique nature or where exceptional circumstances arise and it is considered in the best interest of the Town, an exemption may be granted by the CEO.
<b>Town of Cottesloe</b>	<p><b>Up to \$2,000</b></p> <p>Direct purchase from suppliers requiring no quotations due to the minor and frequent nature of such goods. Verbal quotes can still be obtained particularly if a new supplier is involved.</p>	<p><b>\$2,000 to \$10,000</b></p> <p>Direct purchase from suppliers requiring a minimum of 2 verbal quotations.</p>	<p><b>\$10,000 to \$50,000</b></p> <p>Obtain at least 2 written quotations.</p>	<p><b>\$50,000 to \$250,000</b></p> <p>Obtain at least 3 written quotations.</p>	<p><b>\$250,000 and above</b></p> <p>Conduct a public tender process.</p>	Per Contract	Where the value of purchasing (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be - the higher threshold requirements apply.	Engaging short term staff to relieve existing staff when on leave; Legal expenses where a specific firm is considered to be the preferred provider; Emergency situations; Urgent works such as electrical and plumbing repairs; Consultations and attendance fees with CEO endorsed aboriginal representatives; Member subscription services through WALGA or an authorised employee member service (e.g. LG Professionals) for matters such as conference attendance, training, insurance etc; Purchases via WALGA Preferred Supplier arrangements, with multiple quotes still sought from preferred suppliers where possible; Purchase of items where a sole source of supply exists because of the unique nature of the goods and services required (e.g. utilities, insurance etc.).

**Selected Local Government Purchasing Policies - Comparison**

Local Government	Purchase Value Threshold 1	Purchase Value Threshold 2	Purchase Value Threshold 3	Purchase Value Threshold 4	Purchase Value Threshold 5	Thresholds per Contract or Per Supplier	Thresholds annual or multi-year spend requirements	Exemptions from Purchasing Policy
<b>Town of East Fremantle</b>	<p><b>Up to \$5,000</b></p> <p>Purchase directly from a supplier using a Purchasing or Corporate Credit Card issued by the Town, or obtain at least 1 oral or written quotation from a suitable supplier.</p>	<p><b>Over \$5,001 and up to \$20,000</b></p> <p>Request at least 2 written quotations from suppliers following a brief outlining the specified requirement</p>	<p><b>Over \$20,001 and up to \$50,000</b></p> <p>Request at least 3 written quotations from suppliers following a brief outlining the specified requirement</p>	<p><b>Over \$50,001 and up to \$250,000</b></p> <p>Request at least 3 written quotations from suppliers by formal invitation under a Request for Quotation, containing price and detailed specification of goods and services required.</p>	<p><b>Over \$250,000</b></p> <p>Where the purchasing requirement is not suitable to be met through a panel of pre-qualified suppliers, or any other tender-exempt arrangement as listed under section 8 of this Policy, conduct a public Request for Tender process in accordance with the Regulations, this policy and the Town's tender procedures.</p>	Per Contract	<p>The actual or expected value of a contract over the full contract period, including all options to extend; A best practice suggestion is that if a purchasing threshold is reached within three years for a particular category of goods, services or works, then the purchasing requirement under the relevant threshold (including the tender threshold) must apply.</p>	<p>The Town of East Fremantle will utilise the WALGA preferred supplier contract for legal services.</p> <p>A tender is not required where the contract is for petrol, oil, or other liquid or gas used for internal combustion engines; the purchase is from a pre-qualified supplier; under a Panel established by the Town.</p>
<b>Town of Victoria Park</b>	<p><b>Up to \$5,000</b></p> <p>The Town will use its general knowledge of the market to ascertain whether the purchase represents value for money in accordance with the relevant management practice. The Town should seek more than one quotation if they are not satisfied that the first choice of supplier would represent value for money.</p>	<p><b>From \$5,000 up to \$50,000</b></p> <p>The Town is to obtain at least 3 written quotations from suppliers in accordance with the relevant management practice.</p>	<p><b>From \$50,000 up to \$250,000</b></p> <p>The Town is to obtain at least 3 written quotations from suppliers in accordance with the relevant management practice.</p>	N/A	<p><b>Above \$250,000</b></p> <p>A Request for Tender process is to be conducted where the purchasing requirement is not suitable to be met through a panel of pre-qualified suppliers, or any other tender-exempt arrangement, as prescribed.</p>	Per Contract	N/A	<p>Single source suppliers below \$250k; with waiver from CEO; or from a pre-qualified panel supplier ; standard exclusions under reg 11</p>
<b>City of Subiaco</b>	<p><b>\$0 to \$5,000</b></p> <p>Direct Source. Obtain at least 1 verbal or written quotation from a suitable supplier. Written quotation can be in the form of an advertised price.</p>	<p><b>\$5,001 to \$50,000</b></p> <p>Obtain at least 2 written quotations from suitable suppliers. Written quotation can be in the form of an advertised price.</p>	<p><b>\$50,001 to \$100,000</b></p> <p>Seek at least 3 written quotations from suitable suppliers. The purchasing decision is to be based upon assessment of the supplier's response to: • an outline of the specified requirement for the goods; services or works required; and • Value for Money criteria, not necessarily the lowest price.</p>	<p><b>\$100,001 to \$250,000</b></p> <p>Formal request for quotation can be made publicly available, and/or be made directly through the use of WALGA PSA, CUA or other government sector contract. Approval is required from the CEO or Director to call public quotations or purchase goods and services through the Council Preferred Supplier Contracts of WALGA or the whole of Government sector contract. Adequate steps are to be taken by staff to ensure that suitably qualified companies are notified of the request for quotation being made available. An evaluation report is to be prepared and submitted for approval in accordance with the city's register of delegations.</p>	<p><b>Over \$250,000</b></p> <p>Tender Exempt arrangement (i.e. WALGA PSA, CUA or other tender exemption under F&amp;G Reg. 11(2)) require at least three (3) written responses from suppliers by invitation under a formal Request for Quotation</p> <p>OR</p> <p>Public Tender undertaken in accordance with the Local Government Act 1995 and relevant City Policy and procedures.</p>	Per Contract	N/A	<p><b>Less than \$250K</b> - Food and perishables • Training and development • Software, hardware and online hosting, maintenance, support or licensing fees; • Engagement of artists, performers, and other art works; • Professional services (e.g. lawyers; engineers etc) • Memberships, subscriptions or renewals; • advertising services • utility services • maintenance of equipment from Original Equipment Manufacturer and where warranty provisions may be void • labour hire arrangements • LGIS Insurance Services • Sole Supplier arrangements</p>

**Selected Local Government Purchasing Policies - Comparison**

Local Government	Purchase Value Threshold 1	Purchase Value Threshold 2	Purchase Value Threshold 3	Purchase Value Threshold 4	Purchase Value Threshold 5	Thresholds per Contract or Per Supplier	Thresholds annual or multi-year spend requirements	Exemptions from Purchasing Policy
Town of Mosman Park	<p><b>Under \$5,000</b></p> <p>Number of quotes: One verbal or one written quotation only required</p> <p>Purchase directly from a supplier using either:</p> <ul style="list-style-type: none"> <li>• Petty cash &lt; \$50</li> <li>• Purchase Order</li> <li>• Corporate Purchasing Card as authorised for use by the CEO</li> </ul>	<p><b>From \$5,001 to \$50,000</b></p> <p>Number of quotes and suitable suppliers:</p> <p>(a) Open market – three written quotes required; or</p> <p>(b) WALGA Preferred Supplier Program – one written quote; or</p> <p>(c) State Government Common Use Arrangement (CUA) – one written quote</p>	<p><b>From \$50,001 to \$250,000</b></p> <p>Number of quotes: At least three written quotes required from ALL suitable suppliers.</p>	N/A	<p><b>Over \$250,000</b></p> <p>Tender Exempt arrangements (e.g. WALGA Preferred Supplier Program, CUA or other Tender Exemption under Reg 11(2) Local Government (Functions and General) Regulations 1996 requires at least three (3) written responses from suppliers by invitation under a formal Request for Quotation.</p> <p>OR</p> <p>Public Tender undertaken in accordance with the Local Government Act 1995 and Regulations and the Town's Policy and procedures</p>	Per Contract	includes the actual or expected value of a contract over the full contract period, including all options to extend; or the extent to which it could be reasonably expected that the Town will continue to purchase a particular category of goods, services or works and what total value over a three year period is or could be reasonably expected to be purchased; and incorporates any variations to the original value of the purchase and be limited to a 10% tolerance of the original purchasing value	Engaging short term staff to relieve existing staff on leave; specialised legal services; the services required rely on intellectual property accrued by a person or organisation that has undertaken previous work for the Town; the need to undertake a new procurement process or commission and implement a new system would be more expensive than changing suppliers to renew software; maintain printers; or enter into new service agreements in cases where the Town's needs are already being adequately met; and . subscriptions are renewed to organisations such as WALGA or authorised employee member services (e.g. LG Professionals) for matters such as conference attendance, training, insurance etc. Emergency purchases, sole suppliers.

**LIST OF PAYMENTS  
FOR PERIOD  
ENDED 31 May 2023**

*Any questions relating to the List of Payments, please raise with Paul White,  
Director Corporate Services, prior to Briefing Session.*

## SUMMARY OF SCHEDULE OF ACCOUNTS

FUND	VOUCHERS	AMOUNT \$
<b>MUNICIPAL / TRUST</b>		
<b>EFT, Direct Debits Cr Card and Payroll 01-31 May 2023</b>	49615 - 49862	-\$1,856,645.30
<b>TRUST FUND</b>		
<b>Cheques Commonwealth 6100-1015-9136</b>		\$0.00
<b>MUNICIPAL BANK</b>		
<b>Cheques Commonwealth 6100-1015-9128</b>	86409 - 86411	\$-443.70
		-\$1,857,089.00
		-\$1,857,089.00

This list of payments, covering vouchers as above has been checked and is fully supported by vouchers and invoices, which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings, and the amounts shown have been paid.

Chg/EFT	Date	Name	Description	Amount
EFT49615	02/05/2023	ANNE YARDLEY	Oral history interview and provision of transcription	-\$675.00
EFT49616	02/05/2023	BASSENDEAN SES	ESL Operating grant - quarterly payment	-\$23,628.00
EFT49617	02/05/2023	COLES SUPERMARKETS AUSTRALIA	Groceries supplies - Wind In Willows	-\$427.93
EFT49618	02/05/2023	CS LEGAL	Debt recovery (rates)	-\$99.00
EFT49619	02/05/2023	DIAL A NAPPY (BUSICLEAN)	Diaper service	-\$356.40
EFT49620	02/05/2023	EASTERN METROPOLITAN REGIONAL COUNCIL - EMRC	General waste procedssing	-\$20,624.89
EFT49621	02/05/2023	EVSE AUSTRALIA	Depot site consulation fee - WALGA	-\$660.00
EFT49622	02/05/2023	FREESTYLE NOW	BMX, skateboard and scooter coaching sessions	-\$440.00
EFT49623	02/05/2023	HATCHET PTY LTD	BYS.NET.AU updates	-\$916.08
EFT49624	02/05/2023	LIFETIME EMT	WIW Educator First Aid	-\$3,200.00
EFT49625	02/05/2023	NIKKI DENNERLEY (HAPPY FEET FITNESS)	Happy Feet Fitness Class Wind In Willows	-\$125.00
EFT49626	02/05/2023	O2 PLANTWALLS (NEERG PTY LTD T/AS)	Watering Schedule	-\$176.00
EFT49627	02/05/2023	OFFICEWORKS SUPERSTORES PTY LTD	Office supplies	-\$762.56
EFT49628	02/05/2023	REBECCA SUARDANA	Extension activity - Weaving the Tree of Life	-\$275.00
EFT49629	02/05/2023	SIGNING HANDS	Wind in Willows Activity	-\$544.50
EFT49630	02/05/2023	ST JOHN AMBULANCE AUSTRALIA	St.John'S First Aid Training - Group Course For Volunteers	-\$1,345.64
EFT49631	02/05/2023	STOTT AND HOARE	Monthly Microsoft CSP Subscription	-\$5,832.15
EFT49632	02/05/2023	WESTBOOKS	Supply of books - Library	-\$430.37
EFT49633	09/05/2023	LIGHTING SPECIALISTS AUSTRALIA	Detail Design for Bassendean Oval sport lighting upgrade	-\$30,272.00
EFT49634	10/05/2023	A. M BOLTS & NUTS	Bolts and nuts supplies	-\$115.61
EFT49635	10/05/2023	ALSCO LINEN SERVICES PTY LTD	Hygiene Supplies - Ashfield Public Toilets	-\$213.69
EFT49636	10/05/2023	ALSCO PERTH	Hygiene Supplies - Ashfield Public Toilets	-\$106.00
EFT49637	10/05/2023	ANNE YARDLEY	Oral history interview and provision of transcription	-\$475.00
EFT49638	10/05/2023	AUSTRALIAN LIBRARY AND INFORMATION ASSOCIATION	Undertake cataloging activity to obtain Statement of Attainment	-\$559.00
EFT49639	10/05/2023	BOLINDA PUBLISHING PTY LTD	Provision of value plan - missed formats	-\$344.09
EFT49640	10/05/2023	BULUP KULUNG INC	Community funding agreements - Elders Ball Event	-\$2,200.00
EFT49641	10/05/2023	BUNNINGS GROUP LIMITED	Gardening supplies	-\$107.68
EFT49642	10/05/2023	CLEAR HEALTH PARTNERS PTY LTD	Employee Assistance Provider	-\$160.00
EFT49643	10/05/2023	COLES SUPERMARKETS AUSTRALIA	Groceries supplies - WIW	-\$1,878.09
EFT49644	10/05/2023	COMPLETE CORPORATE HEALTH - ASCOT	Various business units - Recruitment - Pre employment check	-\$296.76
EFT49645	10/05/2023	CTI RISK MANAGEMENT	Customer Service Banking Collections	-\$453.75
EFT49646	10/05/2023	EASTERN METROPOLITAN REGIONAL COUNCIL - EMRC	General waste procedssing	-\$17,492.33
EFT49647	10/05/2023	ENVIRONMENT HOUSE INCORPORATED	Compost system - Wind In Willows	-\$153.50
EFT49648	10/05/2023	ENVIRONMENTAL INDUSTRIES PTY LTD	Additional weed control - Collier road and Reid street	-\$220.00
EFT49649	10/05/2023	ENVIROPATH PTY LTD	Extra sweep - Wilson Street Carpark	-\$209.00
EFT49650	10/05/2023	FARMARAMA PTY LTD	Fertiliser supplies	-\$4,928.00
EFT49651	10/05/2023	HATCHET PTY LTD	RYDE Website updates	-\$66.00

Chq/EFT	Date	Name	Description	Amount
EFT49652	10/05/2023	HEATLEY SALES PTY LTD	Staff uniform supplies	-\$210.99
EFT49653	10/05/2023	INTELIFE GROUP LIMITED	Office cleaning	-\$12,291.79
EFT49654	10/05/2023	IT VISION	Staff Training	-\$825.00
EFT49655	10/05/2023	KIND PLANET	Station setup - One off incursion	-\$600.00
EFT49656	10/05/2023	LANDGATE	Valuation charges	-\$131.01
EFT49657	10/05/2023	LG BEST PRACTICES	Payroll Processing Assistance	-\$1,468.84
EFT49658	10/05/2023	MACKIE PLUMBING AND GAS PTY LTD	Plumbing call outs	-\$605.11
EFT49659	10/05/2023	MARKETFORCE EXPRESS	Public notice in Perth Now	-\$889.70
EFT49660	10/05/2023	MCLEODS & CO	Legal Professional fees	-\$3,077.80
EFT49661	10/05/2023	MMJ REAL ESTATE (WA) PTY LTD ATF LAKE CRYOV UNIT TRUST	Valuation for 35 Old Perth Rd	-\$1,688.50
EFT49662	10/05/2023	N & N J HAEUSLER	Supply Newspapers - Library	-\$100.05
EFT49663	10/05/2023	NATURAL AREA HOLDINGS PTY LTD	Perennial veldt grass removal - upland bush area	-\$9,900.00
EFT49664	10/05/2023	PARAMOUNT ELECTRICAL SERVICES	Electrical Call out fees	-\$297.25
EFT49665	10/05/2023	SHORT PROMOTIONAL RUNS	PPE Shirts	-\$462.00
EFT49666	10/05/2023	SIMPLY UNIFORMS	Staff Uniform - Customer Service Area	-\$567.38
EFT49667	10/05/2023	SUEZ RECYCLING & RECOVERY PTY LTD	Fogo Collections	-\$189,090.85
EFT49668	10/05/2023	SYNERGY	Electricity Supply Charges	-\$17,182.88
EFT49669	10/05/2023	THE SCIENCE MUM	Library Activity	-\$299.00
EFT49670	10/05/2023	ULVERSCROFT LARGE PRINT BOOKS (AUST) PTY LTD	Assorted Large Print Titles Selected For Local Stock	-\$1,002.11
EFT49671	10/05/2023	AUSTRALIAN SERVICES UNION	Payroll deductions	-\$103.60
EFT49672	10/05/2023	AUSTRALIAN TAX OFFICE (PAYG)	Payroll deductions	-\$90,524.00
EFT49673	10/05/2023	LGRCEU	Payroll deductions	-\$88.00
EFT49674	10/05/2023	PAY@BILITY PTY LTD	Payroll deductions	-\$1,590.17
EFT49675	10/05/2023	TOWN OF BASSENDEAN PAYROLL DEDUCTIONS	Payroll deductions	-\$252.00
EFT49676	11/05/2023	ALLSPORTS LINEMARKING	Line Marking Bassendean Oval	-\$220.00
EFT49677	11/05/2023	ALSCO LINEN SERVICES PTY LTD	Hygiene Supplies - Ashfield Public Toilets	-\$4,801.63
EFT49678	11/05/2023	AMAZING BRICK PAVING	Pick up and relay paving around spoon drain	-\$1,587.30
EFT49679	11/05/2023	BEAVER TREE SERVICES	Emergency call out - large branch hanging over Guildford Rd	-\$1,980.00
EFT49680	11/05/2023	BUNNINGS GROUP LIMITED	Hardware items	-\$565.07
EFT49681	11/05/2023	BUNZL LTD	Office supplies	-\$318.90
EFT49682	11/05/2023	CASA SECURITY PTY LTD	Provision of 10 depot tags	-\$2,009.04
EFT49683	11/05/2023	CITY OF SOUTH PERTH	Animal pound fees	-\$2,183.67
EFT49684	11/05/2023	CUSTOM CARS	Vehicle tarps	-\$1,809.50
EFT49685	11/05/2023	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	Building services - Levy	-\$1,523.24
EFT49686	11/05/2023	DEPARTMENT OF TRANSPORT	Vehicle checks	-\$53.30
EFT49687	11/05/2023	ENVIROPATH PTY LTD	Street Sweeping - Entire Town	-\$4,575.12
EFT49688	11/05/2023	EXTERIA	Servicing - 2 x Vasse composite seats	-\$2,302.30
EFT49689	11/05/2023	GILBARCO AUSTRALIA LTD	Inspection of the depot 3 fuel tanks	-\$7,848.16
EFT49690	11/05/2023	GREENACRES TURF GROUP	Provision and installation of turf	-\$8,549.20
EFT49691	11/05/2023	GRONBEK SECURITY	Supply of 10 keys	-\$357.83



Chq/EFT	Date	Name	Description	Amount
EFT49692	11/05/2023	INTELIFE GROUP LIMITED	BBQ cleaning - Jubilee Reserve	-\$1,552.87
EFT49693	11/05/2023	JASON SIGNMAKERS	Sign for Chemical shed	-\$108.15
EFT49694	11/05/2023	LGC TRAFFIC MANAGEMENT	Traffic Management - for removal of damaged bollards - Morley Drive	-\$485.10
EFT49695	11/05/2023	LOCKDOC	Supply 8 standard padlocks	-\$280.00
EFT49696	11/05/2023	M & B SALES PTY LTD	Building Materials	-\$1,593.96
EFT49697	11/05/2023	MACKIE PLUMBING AND GAS PTY LTD	Plumbing works - HRV	-\$2,715.51
EFT49698	11/05/2023	MULTILEC ENGINEERING PTY LTD	Replace ground floor button replacement - Library lift	-\$861.03
EFT49699	11/05/2023	NAPA	Grease Cartridge	-\$271.52
EFT49700	11/05/2023	NATURAL AREA HOLDINGS PTY LTD	Caltrop weed control	-\$2,338.60
EFT49701	11/05/2023	NUTRIEN WATER	Reticulation parts	-\$1,407.14
EFT49702	11/05/2023	PARAMOUNT ELECTRICAL SERVICES	Electrical services - HRV	-\$327.65
EFT49703	11/05/2023	PLAYGROUND SAFETY INSPECTORS AUSTRALIA PTY LTD	Certified Playground safety inspection - course	-\$6,270.00
EFT49704	11/05/2023	PRESTIGE PROPERTY MAINTENANCE	Supply of striker gold blend seed	-\$4,345.00
EFT49705	11/05/2023	PRODUCT RECOVERY INDUSTRIES PTY LTD	Spare parts	-\$184.80
EFT49706	11/05/2023	RACKMAN AUSTRALIA	Load sign	-\$111.79
EFT49707	11/05/2023	ROADS 2000	Supply 1 Tonne Of 7 Mm 50 Blow Asphalt For Road Maint WR0002	-\$116.59
EFT49708	11/05/2023	SHORT PROMOTIONAL RUNS	Supply 12 Of 600 X 400 X 5 Mm Coreflute Signs	-\$330.00
EFT49709	11/05/2023	SUPATURF WA	6 X 10L Supa Stadia White Line Marking Paint.	-\$1,062.60
EFT49710	11/05/2023	SWAN VALLEY NURSERY	Supply Of Gaillardia Grandiflora 60 Plants	-\$177.54
EFT49711	11/05/2023	T-QUIP	Blades P/N Top140-1241	-\$1,134.80
EFT49712	11/05/2023	THE BATTERY SHOP	Battery At 1290D	-\$115.00
EFT49713	11/05/2023	TOTALLY WORKWEAR MIDLAND	Steel Blue Parkes Zip Tpu Scuff 10 Wheat	-\$314.82
EFT49714	11/05/2023	UMESH THAPA	Monthly Cleaning Community Hall Sunday's	-\$1,050.00
EFT49715	11/05/2023	VENUS PLUMBING	Excavator hire	-\$660.00
EFT49716	11/05/2023	WA & J KING PTY LTD	Delivery of mulch - depot	-\$5,280.00
EFT49717	11/05/2023	WALKERS PEST & LAWN MANAGEMENT	Ant treatment - Jubilee Reserve soccer pitches	-\$1,540.00
EFT49718	11/05/2023	WATER2WATER PTY LTD	Monthly rental - Aquanet bottle water cooler - 48 Old Perth Road	-\$99.00
EFT49719	11/05/2023	WESKERB PTY LTD	Kerb Repairs - various roads	-\$2,006.40
EFT49720	11/05/2023	WEST TIP WASTE CONTROL PTY LTD	Supply of rubble sand - depot	-\$643.50
EFT49721	11/05/2023	WESTWORKS GROUP PTY LTD	Completion of a detailed investigation/audit of the first section of Old Perth Road - Guildford Road extending to James St	-\$1,045.00
EFT49722	12/05/2023	KRISTINA MICHELLE OLDFIELD	Refund	-\$436.00
EFT49723	12/05/2023	SPENCER ELIS JONES	Scholarship Award	-\$500.00
EFT49724	12/05/2023	STEPHEN LAWRENCE	Scholarship Award	-\$500.00
EFT49725	12/05/2023	DALE ALCOCK HOMES PTY LTD	Bond Refund	-\$2,805.00
EFT49726	12/05/2023	INSIYA DAGINAWALA	Bond Refund	-\$100.00

Chq/EFT	Date	Name	Description	Amount
EFT49727	12/05/2023	STARBARBS DOG TRAINING	Return Of Key For Lights - Ashfield Reserve	-\$50.00
EFT49728	16/05/2023	JAY MCMAHON	Urgent payroll payment	-\$832.94
EFT49729	24/05/2023	4CABLING PTY LTD	800mm wide x 1070mm deep premium server rack with bi-bold mesh door	-\$3,209.62
EFT49730	24/05/2023	ABACUS CALCULATORS (WA) PTY LTD	Lease Rentals	-\$213.82
EFT49731	24/05/2023	AMAZING BRICK PAVING	Pick up and relay paving around spoon drain	-\$1,574.10
EFT49732	24/05/2023	AUSTRALIA POST	Various business units - postal charges	-\$988.48
EFT49733	24/05/2023	BACKFLOW PREVENTION	Backflow testing - Bassendean Oval	-\$980.00
EFT49734	24/05/2023	BASSENDEAN NEWSAGENCY	Newspapers - Library	-\$125.44
EFT49735	24/05/2023	BCITF	Building and Construction Industry - Levy	-\$1,477.50
EFT49736	24/05/2023	BENARA NURSERIES	Provision of plants/trees	-\$2,270.64
EFT49737	24/05/2023	BRIGHT BYTES - MICHAEL STEVENSON	Cleaning services	-\$165.00
EFT49738	24/05/2023	BUNNINGS GROUP LIMITED	Hardware items	-\$292.72
EFT49739	24/05/2023	CAI FENCING	Fencing removals and replacement - Bassendean Oval Main Carpark	-\$4,983.00
EFT49740	24/05/2023	CHEF MARCO PTY LTD	Catering for First Aid course - Volunteers	-\$195.00
EFT49741	24/05/2023	CLEAR HEALTH PARTNERS PTY LTD	Employee Assistance Provider	-\$180.00
EFT49742	24/05/2023	COLES SUPERMARKETS AUSTRALIA	Groceries supplies - WIW	-\$887.41
EFT49743	24/05/2023	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Office Supplies	-\$464.31
EFT49744	24/05/2023	CONNECT VICTORIA PARK INCORPORATED	Management Fees for HRV	-\$2,482.63
EFT49745	24/05/2023	E FIRE & SAFETY (WA)	Detection and alarm panel testing - Library	-\$126.50
EFT49746	24/05/2023	EASTERN METROPOLITAN REGIONAL COUNCIL	General waste procedssing	-\$37,749.62
EFT49747	24/05/2023	ELLIOTTS FILTRATION	Iron Filter Service - BIC Reserve	-\$282.70
EFT49748	24/05/2023	ENVIRONMENT HOUSE INCORPORATED	Compost system - WIW	-\$153.50
EFT49749	24/05/2023	ENVIROPATH PTY LTD	Extra sweep - Lord street - Morley	-\$1,254.00
EFT49750	24/05/2023	FUJI XEROX AUSTRALIA PTY LTD	Lease photocopier/printer	-\$807.84
EFT49751	24/05/2023	FUN2U	Hire of slushy machine for youth event	-\$260.00
EFT49752	24/05/2023	GRONBEK SECURITY	Suplly of WBP6-MKA1 6	-\$230.14
EFT49753	24/05/2023	HANSON CONSTRUCTION MATERIALS PTY LTD	Supply and deliver construction supplies	-\$3,008.06
EFT49754	24/05/2023	ILLION AUSTRALIA PTY LTD	D&B credit checks on preferred suppliers (new contractors)	-\$336.60
EFT49755	24/05/2023	IT VISION	Synergysoft After Hours Upgrade	-\$1,419.00
EFT49756	24/05/2023	K C BINITA	Office cleaning - WIW	-\$1,900.00
EFT49757	24/05/2023	LANDGATE	Slip subscription service slip	-\$4,907.00
EFT49758	24/05/2023	LOCKDOC	Supply 2 keys to HRV	-\$50.00
EFT49759	24/05/2023	LUMIFY WORK	Course: ITIL® 4 Foundation	-\$5,148.00
EFT49760	24/05/2023	M & B SALES PTY LTD	Plywood - building materials	-\$58.32
EFT49761	24/05/2023	MACKIE PLUMBING AND GAS PTY LTD	Plumbing works - depot	-\$1,481.14
EFT49762	24/05/2023	MALTESE ASSOCIATION OF WA	Hall hire and catering - Josh Brynes Workshop	-\$385.00
EFT49763	24/05/2023	MARKET CREATIONS	COREHR Integration	-\$4,378.00
EFT49764	24/05/2023	MARKETFORCE EXPRESS	Advertising in West Australian	-\$384.02

Chq/EFT	Date	Name	Description	Amount
EFT49765	24/05/2023	MARQUEE MAGIC	Hire of 2 X white roof marquees	-\$4,914.00
EFT49766	24/05/2023	MCLEODS & CO	Attendance / preparation - Councillor workshop	-\$1,760.00
EFT49767	24/05/2023	MIDLAND MINICRETE	Supply of premix concrete for footpath repair	-\$676.50
EFT49768	24/05/2023	MT LAWLEY MILK SUPPLY	Office milk supplies	-\$76.16
EFT49769	24/05/2023	MULTILEC ENGINEERING PTY LTD	Service and inspection - Kone lift - Library	-\$385.00
EFT49770	24/05/2023	NATURAL AREA HOLDINGS PTY LTD	PVG crowning - Success Hill Reserve	-\$39,864.70
EFT49771	24/05/2023	NEARMAP AUSTRALIA PTY LTD	Nearmap Year 1 of 3 year Aerial subscription	-\$14,575.00
EFT49772	24/05/2023	NIKKI DENNERLEY	Happy Feet Fitness Class WIW	-\$125.00
EFT49773	24/05/2023	NUTRIEN WATER	Reticulation parts	-\$543.19
EFT49774	24/05/2023	OBJECTIVE CORPORATION LIMITD	Trapeze Professional One subscription - Individual licences	-\$4,372.37
EFT49775	24/05/2023	PARAMOUNT ELECTRICAL SERVICES	Generator cable temporary connection to generator due to power outage	-\$6,041.20
EFT49776	24/05/2023	PEP TRANSPORT	Courier services - CSC	-\$194.55
EFT49777	24/05/2023	PRESTIGE PROPERTY MAINTENANCE	Mowing service - Jubilee Reserve	-\$6,723.20
EFT49778	24/05/2023	RENT A FENCE PTY LTD	Temporary Fence Hire - Depot	-\$627.82
EFT49779	24/05/2023	SAFEMASTER SAFETY PRODUCTS	Inspection & Report Roof Anchor Point - Stan Moses	-\$550.00
EFT49780	24/05/2023	SEEK LIMITED	Job Advertisement	-\$1,094.50
EFT49781	24/05/2023	SIGNING HANDS	Signing Hands Classes	-\$1,361.25
EFT49782	24/05/2023	SIMPLY UNIFORMS	Childrens Services Uniform Order Bassendean	-\$2,844.00
EFT49783	24/05/2023	STAR TRAINING & ASSESSING PTY LTD	Front End Loader Training / Assessment - 5 Staff	-\$1,900.00
EFT49784	24/05/2023	STOTT AND HOARE	Monthly Microsoft CSP M365 E3 Subscription	-\$10,114.61
EFT49785	24/05/2023	SUEZ RECYCLING & RECOVERY PTY LTD	Fogo Collections	-\$5,010.93
EFT49786	24/05/2023	SYNERGY	Electricity Supply Charges	-\$38,193.11
EFT49787	24/05/2023	T-QUIP	2 X Belts P/N 1145858	-\$358.65
EFT49788	24/05/2023	TECHNOLOGY ONE LTD	Tech 1 3 Day Consulting Sql Copy/Backup Build To Enable Uplift To SAAS	-\$6,468.00
EFT49789	24/05/2023	TELSTRA	Telephone Accounts	-\$9,033.80
EFT49790	24/05/2023	TENDERLINK	RFT & RFQ Uploads To The Tenderlink Electronic Portal From 1 July 2022 - 30 June 2023	-\$60.50
EFT49791	24/05/2023	TPG NETWORK PTY LTD	Interet services for the Depot	-\$1,848.77
EFT49792	24/05/2023	UMESH THAPA	Cleaning Coverage For Hellens Shift	-\$250.00
EFT49793	24/05/2023	VENDORPANEL PTY LTD	Enterprise procurement platform subscription	-\$6,253.50
EFT49794	24/05/2023	VEOLIA ENVIRONMENTAL SERVICES (AUST) PTY LTD	Greenwaste skipbin - depot	-\$317.49
EFT49795	24/05/2023	WA CORPORATE SIGNS PTY LTD	Step back in time stickers	-\$165.00
EFT49796	24/05/2023	WATER CORPORATION	Water charges	-\$11,161.09
EFT49797	24/05/2023	WESTBOOKS	Supply of books - Library	-\$174.94
EFT49798	24/05/2023	ZIRCODATA PTY LTD	Document Storage expenses	-\$309.34
EFT49799	24/05/2023	ADVANCED PATIOS	Refund	-\$110.00
EFT49800	24/05/2023	NATASHA DOWSON	Refund	-\$218.56
EFT49801	24/05/2023	PAUL MORETTA	Refund	-\$592.00

Chq/EFT	Date	Name	Description	Amount
EFT49802	24/05/2023	STEPHEN CAMPBELL HINCHLIFFE	Rates refund	-\$641.53
EFT49803	24/05/2023	VINSAN CONTRACTING	Refund	-\$110.00
EFT49804	24/05/2023	AUSTRALIAN SERVICES UNION	Payroll deductions	-\$155.40
EFT49805	24/05/2023	AUSTRALIAN TAX OFFICE (PAYG)	Payroll deductions	-\$85,232.79
EFT49806	24/05/2023	LGRCEU	Payroll deductions	-\$44.00
EFT49807	24/05/2023	PAY@BILITY PTY LTD	Payroll deductions	-\$1,590.17
EFT49808	24/05/2023	TOWN OF BASSENDEAN PAYROLL DEDUCTIONS	Payroll deductions	-\$252.00
EFT49809	25/05/2023	ADBEL ZULIC	25 Scaddan Street Bassendean - Permit no. 202000304	-\$2,805.00
EFT49810	25/05/2023	THE SLATTER GROUP WA	Security/Development Bod - 42 Walter Rd East	-\$2,768.00
EFT49811	25/05/2023	VESNA BEBICH	Bond Refund	-\$2,500.00
EFT49812	25/05/2023	WA RENOVATIONS PTY LTD	Bond Refund	-\$2,805.00
EFT49813	26/05/2023	BRIAN JOHN ALLEN	Rates Refund	-\$1,000.90
EFT49814	26/05/2023	CINDY SHEARER	Rates refund	-\$1,990.00
EFT49815	26/05/2023	DANUTA BARBARA GIBSON	Rates refund	-\$625.90
EFT49816	26/05/2023	MEG DAVY	Refund	-\$45.63
EFT49817	26/05/2023	SALVATORE SICILIANO	Reimbursement	-\$352.15
EFT49818	31/05/2023	A E HOSKINS BUILDING SERVICES	Repairs to damaged patio at Bassendean Bowling Club	-\$10,901.00
EFT49819	31/05/2023	ALL PRINTERS AND CARTRIDGES PTY LTD	Toner supplies	-\$110.00
EFT49820	31/05/2023	ALLFLOW INDUSTRIAL	Quarterly service - completion of repairs, replacement of parts. Maintenance report provided	-\$462.00
EFT49821	31/05/2023	ALLSPORTS LINEMARKING	Line Marking Bassendean Oval	-\$220.00
EFT49822	31/05/2023	ASSET INFRASTRUCTURE MANAGEMENT	Provision of Asset Management Services - March 2023	-\$8,093.25
EFT49823	31/05/2023	BASSENDEAN PRESERVATION GROUP INC	Community grant - Tree planting equipment - augers	-\$2,000.00
EFT49824	31/05/2023	BOC LIMITED	Container Service - May 2023	-\$72.94
EFT49825	31/05/2023	BUNNINGS GROUP LIMITED	Hardware items	-\$838.42
EFT49826	31/05/2023	CASA SECURITY PTY LTD	DGP replacement to Tecom system	-\$1,655.50
EFT49827	31/05/2023	CASCADA GROUP	Supply and deliver 3 x 1200 x 1200 x 150 flush grated drainage cover	-\$4,450.60
EFT49828	31/05/2023	CLEAR HEALTH PARTNERS PTY LTD	Employee Assistance Provider	-\$160.00
EFT49829	31/05/2023	CLOSE THE LOOP OPERATIONS	Payment for Recycling of cartridges and toner from Library and Customer Service collection box	-\$79.48
EFT49830	31/05/2023	COLES SUPERMARKETS AUSTRALIA	Groceries supplies - WIW	-\$1,092.97
EFT49831	31/05/2023	COMPLETE CORPORATE HEALTH - ASCOT	Various business units - Recruitment - Pre employment check	-\$272.80
EFT49832	31/05/2023	DAVID A HEANEY	Supply and install 11 limestone blocks at ALF Faulkner Hall - labour	-\$880.00
EFT49833	31/05/2023	DAVID GRAY & CO PTY LIMITED	Keys for MGB stands	-\$48.51
EFT49834	31/05/2023	DONEGAN ENTERPRISES PTY LTD	Hardware items	-\$166.32
EFT49835	31/05/2023	DORMAKABA AUSTRALIA PTY LTD	Supply and install key entry with electrick lock and mode connection	-\$1,129.67

Chq/EFT	Date	Name	Description	Amount
EFT49836	31/05/2023	DRAINFLOW SERVICES PTY LTD	Supply educting and jet washing combination for Best St and 5th Avenue draining systems	-\$4,884.00
EFT49837	31/05/2023	EASTERN METROPOLITAN REGIONAL COUNCIL	General waste procedssing	-\$31,789.57
EFT49838	31/05/2023	INTELIFF GROUP LIMITED	CPI increase from July 2022 - Cleaning various sites	-\$13,962.11
EFT49839	31/05/2023	JEFF GREEN TREE LOPPING	Stump grinding - Railway Parade	-\$480.00
EFT49840	31/05/2023	JORDAN PHILIP ANDONOVSKI	T2 Relax booklet	-\$240.00
EFT49841	31/05/2023	KLEENIT PTY LTD	Graffiti removal	-\$5,768.62
EFT49842	31/05/2023	LANDGATE	Valuation charges	-\$372.16
EFT49843	31/05/2023	MACKIE PLUMBING AND GAS PTY LTD	Plumbing works - HRV	-\$429.05
EFT49844	31/05/2023	MINTERELLISON	General employment matters	-\$1,028.50
EFT49845	31/05/2023	N & N J HAEUSLER	Supply Newspapers - Library	-\$104.20
EFT49846	31/05/2023	PARAMOUNT ELECTRICAL SERVICES	Electrical services - Jubilee sports lighting works	-\$24,480.40
EFT49847	31/05/2023	PITNEY BOWES AUSTRALIA PTY LTD	Lease photocopier/printer	-\$429.00
EFT49848	31/05/2023	PRODUCT RECOVERY INDUSTRIES PTY LTD	Spare parts	-\$193.60
EFT49849	31/05/2023	REDFISH TECHNOLOGIES PTY LTD	Service Level Agreement	-\$1,023.00
EFT49850	31/05/2023	RSEA PTY LTD	PPE Shirts	-\$314.71
EFT49851	31/05/2023	SIFTING SANDS	Cleaning Sandpits & Softfall - Mary Crescent Reserve	-\$5,834.70
EFT49852	31/05/2023	STIHL SHOP MALAGA	MINI CHAIN SAW GTA 26	-\$530.00
EFT49853	31/05/2023	STOTT AND HOARE	Monthly Microsoft CSP M365 E3 Subscription	-\$5,832.15
EFT49854	31/05/2023	SUEZ RECYCLING & RECOVERY PTY LTD	Fogo Collections	-\$79,631.14
EFT49855	31/05/2023	SWAN DISTRICTS FOOTBALL CLUB	Cleaning, Table Cloths And Staff Hire For Citizenship And Awards Event	-\$1,074.00
EFT49856	31/05/2023	TROPHY WAREHOUSE	Nine Awards - Jb18A X 6, Jb18B X 3 (Engraving Included)	-\$837.75
EFT49857	31/05/2023	URBAQUA	Community Engagement and Final Forshore Plan tasks	-\$8,910.00
EFT49858	31/05/2023	VAUGHN MCGUIRE	Welcome to Country talk	-\$715.00
EFT49859	31/05/2023	WESTBOOKS	Supply of books - Library	-\$142.75
EFT49860	31/05/2023	WESTERN POWER	MP207005 extension road design fee WS-377461H7H8	-\$1,320.00
EFT49861	31/05/2023	WESTRAC PTY LTD	Supply of seat parts	-\$356.96
EFT49862	31/05/2023	WORK HEALTH PROFESSIONALS	Screening Tests	-\$792.00
DD21532.6	01/05/2023	FUJI XEROX AUSTRALIA PTY LTD	Lease photocopier/printer	-\$216.70
DD21517.1	03/05/2023	COMMONWEALTH CREDIT CARDS	Credit Card Spend - Attachment 2 - 5/4/23 to 3/5/23	-\$16,109.08
DD21412.1	04/05/2023	RICOH FINANCE AUSTRALIA PTY LTD	RICOH DEC	-\$413.60
DD21416.2	04/05/2023	RICOH AUSTRALIA PTY LTD	Lease photocopier/printer	-\$493.35
DD21532.2	08/05/2023	FUJI XEROX AUSTRALIA PTY LTD	Lease photocopier/printer	-\$793.10
DD21429.1	09/05/2023	AWARE SUPERANNUATION	Payroll deductions	-\$34,825.74
DD21429.10	09/05/2023	AMP FLEXIBLE SUPER - SUPER	Superannuation contributions	-\$250.02
DD21429.11	09/05/2023	MACQUARIE SUPER ACCUMULATOR	Payroll deductions	-\$355.39
DD21429.12	09/05/2023	HESTA SUPER FUND	Superannuation contributions	-\$1,125.59
DD21429.13	09/05/2023	MANIC SUPERANNUATION SUPER FUND	Superannuation contributions	-\$890.23
DD21429.14	09/05/2023	AUSTRALIAN/WESTSCHEME SUPER	Payroll deductions	-\$8,838.04

Chq/EFT	Date	Name	Description	Amount
DD21429.15	09/05/2023	ANZ SMART CHOICE SUPER	Superannuation contributions	-\$555.63
DD21429.16	09/05/2023	REST SUPERANNUATION	Superannuation contributions	-\$1,727.49
DD21429.17	09/05/2023	AUSTRALIAN ETHICAL SUPER	Superannuation contributions	-\$815.31
DD21429.18	09/05/2023	NGS SUPER	Superannuation contributions	-\$346.50
DD21429.2	09/05/2023	MLC SUPER FUND	Superannuation contributions	-\$705.47
DD21429.3	09/05/2023	HOST PLUS	Payroll deductions	-\$3,955.79
DD21429.4	09/05/2023	COMMONWEALTH ESSENTIAL SUPER	Superannuation contributions	-\$87.97
DD21429.5	09/05/2023	MARITIME SUPER	Payroll deductions	-\$407.60
DD21429.6	09/05/2023	AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	-\$245.50
DD21429.7	09/05/2023	COLONIAL FIRST STATE	Payroll deductions	-\$616.08
DD21429.8	09/05/2023	SLATE SUPER	Superannuation contributions	-\$301.26
DD21429.9	09/05/2023	CARE SUPER	Payroll deductions	-\$1,052.17
DD21475.1	09/05/2023	AUSTRALIAN/WESTSCHEME SUPER	Superannuation contributions	-\$90.40
DD21534.4	10/05/2023	RICOH AUSTRALIA PTY LTD	Lease photocopier/printer	-\$393.90
DD21532.8	11/05/2023	FUJI XEROX AUSTRALIA PTY LTD	Lease photocopier/printer	-\$177.10
DD21521.1	14/05/2023	SHERIFFS OFFICE	Lodgement Fee For Registering 20 Unpaid Infringements	-\$1,620.00
DD21510.1	15/05/2023	MAGICORP	Telephone messages	-\$138.80
DD21457.3	17/05/2023	WESTERN AUSTRALIAN TREASURY CORPORATION	Loan payment No. 162	-\$7,918.44
DD21460.1	18/05/2023	RICOH AUSTRALIA PTY LTD	Lease photocopier/printer	-\$1,112.03
DD21534.2	18/05/2023	RICOH AUSTRALIA PTY LTD	Lease photocopier/printer	-\$143.50
DD21312.3	22/05/2023	RICOH AUSTRALIA PTY LTD	Lease photocopier/printer	-\$105.59
DD21532.4	22/05/2023	FUJI XEROX AUSTRALIA PTY LTD	Lease photocopier/printer	-\$546.70
DD21498.1	23/05/2023	AWARE SUPERANNUATION	Payroll deductions	-\$34,510.13
DD21498.10	23/05/2023	AMP FLEXIBLE SUPER - SUPER	Superannuation contributions	-\$250.02
DD21498.11	23/05/2023	HESTA SUPER FUND	Superannuation contributions	-\$1,154.66
DD21498.12	23/05/2023	MANIC SUPERANNUATION SUPER FUND	Superannuation contributions	-\$890.23
DD21498.13	23/05/2023	AUSTRALIAN/WESTSCHEME SUPER	Payroll deductions	-\$9,584.35
DD21498.14	23/05/2023	ANZ SMART CHOICE SUPER	Superannuation contributions	-\$555.63
DD21498.15	23/05/2023	REST SUPERANNUATION	Superannuation contributions	-\$1,763.23
DD21498.16	23/05/2023	AUSTRALIAN ETHICAL SUPER	Superannuation contributions	-\$545.54
DD21498.17	23/05/2023	NGS SUPER	Superannuation contributions	-\$346.50
DD21498.2	23/05/2023	MLC SUPER FUND	Superannuation contributions	-\$663.74
DD21498.3	23/05/2023	HOST PLUS	Payroll deductions	-\$3,982.08
DD21498.4	23/05/2023	COMMONWEALTH ESSENTIAL SUPER	Superannuation contributions	-\$158.34
DD21498.5	23/05/2023	MARITIME SUPER	Payroll deductions	-\$372.30
DD21498.6	23/05/2023	AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	-\$245.50
DD21498.7	23/05/2023	COLONIAL FIRST STATE	Payroll deductions	-\$672.01
DD21498.8	23/05/2023	SLATE SUPER	Superannuation contributions	-\$301.26
DD21498.9	23/05/2023	CARE SUPER	Payroll deductions	-\$1,052.17
DD21501.3	24/05/2023	RICOH AUSTRALIA PTY LTD	Lease photocopier/printer	-\$536.32

Chq/EFT	Date	Name	Description	Amount
DD21534.3	26/05/2023	RICOH AUSTRALIA PTY LTD	Lease photocopier/printer	-\$584.99
DD21534.1	27/05/2023	RICOH AUSTRALIA PTY LTD	Lease photocopier/printer	-\$91.43
DD21410.1	28/05/2023	SG FLEET AUSTRALIA PTY LTD	Lease Rental - Apr 23	-\$9,013.71
DD21532.7	29/05/2023	FUJI XEROX AUSTRALIA PTY LTD	Lease photocopier/printer	-\$216.70
F305109119418	10/05/2023	FORTNIGHTLY PAYROLL - SALARIES AND WAGES	Staff Salaries and Wages	-\$293,737.76
F305249941767	24/05/2023	FORTNIGHTLY PAYROLL - SALARIES AND WAGES	Staff Salaries and Wages	-\$278,583.87
			<b>TOTAL MUNICIPAL &amp; TRUST EFT PAYMENTS</b>	<b>-\$1,856,645.30</b>
86409	12/05/2023	DEPARTMENT OF TRANSPORT	Vehicle checks	-\$43.70
86410	12/05/2023	DEPARTMENT OF TRANSPORT	Provision of private plates	-\$200.00
86411	12/05/2023	DEPARTMENT OF TRANSPORT	Provision of private plates	-\$200.00
			<b>TOTAL MUNICIPAL CHEQUES</b>	<b>-\$443.70</b>
			<b>GRAND TOTAL</b>	<b>-\$1,857,089.00</b>

**April Credit Card Expenditure 2023**  
**Statement Period: 05/04/2023 to 03/05/2023**  
**Attachment 2**

<b>Date:</b>	<b>Officer</b>	<b>Vendor:</b>	<b>Description</b>	<b>Amount:</b>
5-Apr-23	Natasha	OFFICEWORKS BENTLEIGH EA	Posters and Flyers for Communications	\$ 196.50
5-Apr-23	Natasha	OFFICEWORKS BENTLEIGH EA	Posters and Flyers for Communications	\$ 144.00
5-Apr-23	Pat	APE MEDICAL BALCATTWA	Risista Band for Geri Fit Program	\$ 65.34
5-Apr-23	Nicole	BIGW ONLINE BELLA VISTA AUS	New Face Washers to Replenish Laundering for Wind in the Willows	\$ 40.90
5-Apr-23	Jacqueline	THE REJECT SHOP 6622 BASSENDEAN WA	Materials for WHS Spill Kits	\$ 26.00
6-Apr-23	Shanel	OFFICEWORKS BENTLEIGH EA	Stationery for Volunteers	\$ 95.69
6-Apr-23	Pat	KMART MULGRAVE	1kgs Dumbbells for Geri Fit Program	\$ 80.00
6-Apr-23	Nicole	COLES 0395 BASSENDEAN AUS	Groceries for Wind in the Willows	\$ 27.50
6-Apr-23	Jacqueline	APOLLO HEALTH LIMITED MIDLAND WA	Workers Comp Claim	\$ 252.35
11-Apr-23	Nicole	COLES 0395 BASSENDEAN AUS	Easter Eggs for Wind in the Willows	\$ 27.00
12-Apr-23	Nicole	WINVIN PTY LTD BASSENDEAN	Replacement of Cracked Ipad Screen	\$ 180.00
12-Apr-23	Gina	SP WASTELESS PANTRY BA BASSENDEAN WA	Catering for Staff Waste Education	\$ 49.05
12-Apr-23	Markus	IINET BATCH PERTH GPO WA	NBN Charges for SDS	\$ 109.99
12-Apr-23	Markus	4CABLING AU HOMEBUSH WESNSW	Cables for 48 Old Perth Road Server Room	\$ 353.96
13-Apr-23	Phil	WESTERN POWER PERTH	Application for Connection to Western Power Street Lights for Whitfield Street	\$ 498.91
13-Apr-23	Shanel	To The Woods Bassendean WA	Catering for Volunteer Lunch and Meeting	\$ 128.00
13-Apr-23	Gina	DANISH PATISSERIE BASSENDEAN	Catering for Waste Workshop	\$ 26.00
13-Apr-23	Su	ASHFIELD IGA ASHFIELD	Groceries for Wind in the Willows	\$ 25.95
13-Apr-23	Su	IKEA PTY LTD TEmpe NSW	Childrens Bowls, Cups and Spoons	\$ 176.20
13-Apr-23	Jacqueline	ATOM Supply 08 9351 3600WA	WHS - Chemical Safety Gloves for Depot	\$ 20.12
13-Apr-23	Jacqueline	CV CHECK OSBORNE PARKWA	National Police Clearance	\$ 54.90
14-Apr-23	Nicole	MYCASECOVERS CHATSWOOD NSW	Screen Protector for Ipad	\$ 19.99
14-Apr-23	Gina	SQ *THE RE-CYC-OLOGY P Bassendean WA	Hollowed Out! - Waste Event	\$ 45.00
14-Apr-23	Kirstie	AP MIDLAND POST SHOP MIDLAND	Working With Children Check Renewal	\$ 87.00
14-Apr-23	Su	IKEA PTY LTD TEmpe NSW	Refund of Spoons, Incorrect Purchase	-\$ 36.00
14-Apr-23	Su	WOOLWORTHS 4384 BEECHBORO AUS	Childrens Spoons	\$ 30.00
17-Apr-23	Natasha	THE GOOD GUYS MIDLAND WA	Coffee Machine for Council Kitchen	\$ 757.00
17-Apr-23	Natasha	MAILCHIMP *MISC MAILCHIMP.COGA	Mailchimp Subscription for Communications	\$ 432.63
17-Apr-23	Maria	VIBE BASSENDEAN BASSENDEAN WA	Fuel	\$ 82.20



**April Credit Card Expenditure 2023**  
**Statement Period: 05/04/2023 to 03/05/2023**

**Attachment 2**

<b>Date:</b>	<b>Officer</b>	<b>Vendor:</b>	<b>Description</b>	<b>Amount:</b>
17-Apr-23	Ayden	Spotify Sydney AUS	Spotify Subscription for Youth Centre	\$ 18.99
18-Apr-23	Natasha	CHARLIES FRESH FOOD MORLEY	Catering for Council Dinner	\$ 54.62
18-Apr-23	Tristan	BUNNINGS 458000 BAYSWATER	ICT Key Safe Lockbox for 48 Old Perth Road	\$ 42.22
18-Apr-23	Tristan	BUNNINGS 458000 BAYSWATER	ICT Drill and Drive Set	\$ 220.98
19-Apr-23	Shanel	Tickets-WA Volunteer o MCMAHONS POIAUS	Volunteer Week Awards Event Registration	\$ 173.35
19-Apr-23	Natasha	SQ *THE 5 FOUR STORE Bassendean WA	Catering for Council Dinner	\$ 200.00
19-Apr-23	Natasha	SPORTROPHY MIDLAND WA	Council Name Plate	\$ 46.01
19-Apr-23	Natasha	iStock.com New York	iStock Subscription for Communications	\$ 31.90
20-Apr-23	Brice	RECONCILIATION AUST PARKES ACT	Application Fee for Development of New Reconciliation Action Plan	\$ 1,650.00
20-Apr-23	Pat	WANEWSDTI Osborne ParkWA	Newspaper Subscription for Library and Administration	\$ 144.01
20-Apr-23	Tristan	TeamViewer Pty Ltd Adelaide AUS	Annual Renewal for Remote Support Platform	\$ 2,494.80
21-Apr-23	Pat	CLEVERPATCH PTY LTD BERESFIELD	Materials for Library School Holiday Program	\$ 69.39
21-Apr-23	Pat	COLES 0395 BASSENDEAN AUS	Cleaning Products, Tea and Sugar for Library	\$ 25.95
21-Apr-23	Tristan	PDQ.COM 801-657-4657UT ##0423 1,050.00 US DOLLAR	Annual Renewal for Software Deployment Platform	\$ 1,569.91
21-Apr-23	Tristan	INTNL TRANSACTION FEE	International Transaction Fee for "Annual Renewal for Software Deployment Platfo	\$ 39.25
21-Apr-23	Nicole	BUNNINGS 458000 BAYSWATER	Gardening Supplies for Wind in the Willows	\$ 447.52
21-Apr-23	Kirstie	PAYPAL *EARLYCHILDH 4029357733 AUS	ECA Membership Renewal	\$ 275.00
21-Apr-23	Su	ASHFIELD CHEMIST ASHFIELD WA	Stingose Cream for First Aid Kit	\$ 11.95
24-Apr-23	Natasha	SP ELITE OFFICE FURN BANKSTOWN NSW	Whiteboard and Pinboard for CEO Office	\$ 391.00
24-Apr-23	Pat	LABELCITY NORTHMEAD NSW	Dymo Labels Square for Library	\$ 94.60
24-Apr-23	Pat	NEXTMEDIA PTY LTD ST LEONARDS NSW	Magazine Subscription - 'Science Illustrated' April 2024	\$ 65.00
24-Apr-23	Greg	WEX AUSTRALIA PTY LTD CAMBERWELL VIC	Fuel Cards for RYDE Vehicles	\$ 63.63
26-Apr-23	Ayden	MAXO.COM.AU HARRISTOWN	BYS Phone Charges	\$ 39.95
26-Apr-23	Greg	IINET BATCH PERTH GPO WA	Internet Provision at Youth Centre	\$ 79.99
26-Apr-23	Markus	ADOBE ACROPRO SUBS 800615316 AUS	Monthly Subscription for Adobe Licences	\$ 611.86
26-Apr-23	Markus	SYDNEY TOOLS PTY LTD Ascot WA	Multimeter for Device Testing	\$ 101.00
26-Apr-23	Kirstie	ASHFIELD IGA ASHFIELD	Catering for Parent Evening Night at Wind in the Willows Ashfield	\$ 11.39
26-Apr-23	Kirstie	EZI*EZIKindy Manager Parkwood AUS	Kindy Manager Kiosk Support for Wind in the Willows	\$ 213.74
26-Apr-23	Su	IKEA PERTH INNALOO WA	Refund on Mugs	-\$ 88.00

**April Credit Card Expenditure 2023**  
**Statement Period: 05/04/2023 to 03/05/2023**

**Attachment 2**

<b>Date:</b>	<b>Officer</b>	<b>Vendor:</b>	<b>Description</b>	<b>Amount:</b>
26-Apr-23	Su	IKEA PERTH INNALOO WA	Childrens Bowls, Cups and Spoons	\$ 29.00
27-Apr-23	Natasha	SQ *THE 5 FOUR STORE Bassendean WA	Catering for Council Dinner	\$ 240.00
27-Apr-23	Salvatore	BASSEDEAN FLOWERS BASSENDEAN WA	ANZAC Day Wreath	\$ 99.00
27-Apr-23	Markus	IINET BATCH PERTH GPO WA	NBN Charges for Depot	\$ 79.99
27-Apr-23	Kirstie	SQ *THE ELECTRIC STOVE Bassendean WA	Stove Repairs for Wind in the Willows Ashfield	\$ 120.00
28-Apr-23	Pat	COLES 0344 NORANDA AUS	Coffee Beans for Library	\$ 21.00
28-Apr-23	Nicole	PTA SMARTRIDER EAST PERTH	Smartrider Credit for Staff Excursions	\$ 20.00
1-May-23	Natasha	SQ *BAMBINOS EATERIES Bassendean WA	Incorrect Payment	\$ 4.80
1-May-23	Natasha	SQ *BAMBINOS EATERIES Bassendean WA	Refund of Incorrect Payment	-\$ 4.80
1-May-23	Pat	SP JB HI-FI ONLINE SOUTHBANK VIC	Library Stock Purchase - 17x Assorted DVDs	\$ 312.72
1-May-23	Pat	Booktopia Pty Ltd RHODES AUS	Library Stock Purchase - 23x Assorted Books	\$ 436.36
1-May-23	Tristan	OFFICEWORKS 0620 JANDAKOT AUS	Printer and Toner for CEO Office	\$ 406.00
1-May-23	Ayden	QR-CODE-GENERATOR.COM BIELEFELD BE ##0523 150.00 EURO N	QR Code Subscription	\$ 250.79
1-May-23	Ayden	INTNL TRANSACTION FEE	International Transaction Fee for 'QR Code Subscription'	\$ 6.27
1-May-23	Ayden	COLES 0395 BASSENDEAN AUS	Groceries for Youth Centre	\$ 48.00
1-May-23	Greg	FACEBK *DE9FUQX2P2 fb.me/ads IRL	Facebook Advertising for Skate Competition	\$ 49.99
1-May-23	Markus	ZOHO-MANAGEENGINE SER SYDNEY NSW	IT Helpdesk Subscription	\$ 415.80
2-May-23	Brice	COLES 0395 BASSENDEAN AUS	Coffee Beans for 48 Old Perth Road Kitchen	\$ 140.00
2-May-23	Pat	WESTNET PERTH WA	Public Internet Access for Library	\$ 109.99
2-May-23	Markus	IINET BATCH PERTH GPO WA	NBN Charges for 48 Old Perth Road	\$ 109.99
2/05/2023	Markus	WESTNET PERTH WA	NBN Charges for Wind in the Willows	\$ 69.99
2/05/2023	Su	IKEA PERTH INNALOO WA	Childrens Mugs	\$ 48.00
				<b>\$ 16,109.08</b>