



SHIRE OF CARNARVON
AGENDA
AUDIT, RISK & IMPROVEMENT COMMITTEE

Shire Council Chambers,
Stuart Street Carnarvon,
West Australia
Phone: (08) 9941 000
Fax: (08) 9941 1099
Website – www.carnarvon.wa.gov.au

The Shire of Carnarvon acknowledges and respects the Yinggarda (Carnarvon) and Baiyungu (Coral Bay) as the traditional custodians of the lands where we live and work. We pay our respects to Elders, past, present and emerging. The Shire of Carnarvon is committed to honouring the traditional custodians' unique cultural and spiritual relationships to the land, waters and seas and their rich contribution to society.

NOTICE OF MEETING

Notice is hereby given

Shire of Carnarvon
Audit and Risk Management Committee Meeting
will be held
on Tuesday 21 April 2026
at the Shire Council Chambers, Stuart Street
Carnarvon,
commencing at 1.30pm.

Amanda Dexter
CHIEF EXECUTIVE OFFICER

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Carnarvon for any act, omission or statement or intimation occurring during Council/Committee Meetings or during formal/informal conversations with Staff or Councillors. The Shire of Carnarvon disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee Meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Carnarvon during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Carnarvon. The Shire of Carnarvon warns that anyone who has an application lodged with the Shire of Carnarvon must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of Carnarvon in respect of the application.

TERMS OF REFERENCE

OCTOBER 2025

Objectives of the Audit and Risk Committee

The primary objective of the Audit and Risk Committee (the Committee) is to accept responsibility for the annual external audit and liaise with the Shire's auditor and CEO so that Council can be satisfied with the performance of the Shire of Carnarvon (the Shire) in managing its financial affairs and risk matters.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the Shire's affairs, determining the Shire's policies, overseeing the allocation of its finances and resources and mitigating risk where possible. The Committee will ensure openness in the Shire's financial reporting and will liaise with the CEO to ensure the efficient and effective management of the Shire's financial and accounting systems, risk management systems and compliance with legislation.

The Committee is to:

- facilitate the enhancement of the credibility and objectivity of internal and external financial reporting; effective management of financial and other risks and the protection of Council assets;
- oversee compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal controls, and legislative compliance;
- oversee the internal control functions in conjunction with the CEO;
- oversee the coordination of the internal audit (if required) and external audit and
- provide an effective means of communication between the external auditor, internal auditor, the CEO and Council.

Legislative Considerations

The Committee has been established by Council according to Division 1A of the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996*.

The Committee is a formally appointed committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility but does have delegated authority to meet with the external Auditor.

The Committee does not have any management functions and cannot involve itself in management processes or procedures.

Membership

The Committee will consist of a minimum of five (5) members, including one independent person who will be the Chair of the Committee, plus four Elected Members of Council. All members shall have full voting rights.

Appointment of Elected Members will be reviewed biennially immediately following Local Government elections unless, by a decision of Council, an interim appointment is required.

Appointment of an Independent Chair shall be for a maximum of (2) two years endorsed by the Council following public advertisement, and recruitment. Council will take into consideration the recommendation of the Audit and Risk Committee regarding suitable candidates but will not be bound by any recommendation.

The term of the appointment of the Independent Chair should be arranged to ensure continuity of membership despite potential changes to the Council's elected representatives at each Local Government Election.

The Independent Chair will have advanced accounting, business, or financial management/reporting knowledge and experience and be conversant with the financial and other reporting requirements. The recruitment of the Independent Chair will be conducted by the Committee. The Committee will make a recommendation to Council for the appointment of the preferred candidate. Recommendations will take into consideration the candidate's work experience and their likely ability to apply appropriate analytical, strategic financial, and management skills.

The nature of independence regard to an Independent Chair is a person with no operating responsibilities or associations with the Shire. Associations refer to commitment and paid services to the Shire, directly or indirectly, for example, sporting clubs, regional committees, and participation on other Council committees. The exclusion does not include candidates who are associated only by virtue of being a ratepayer.

The Committee can seek advice from external sources when required.

The CEO and Deputy CEO or their nominees are to attend all meetings to provide advice and guidance to the Committee. Other Shire officers will attend where required. The CEO, Deputy CEO, and officers are not members of the Committee.

Meetings

The Committee shall meet at least four times a year in accordance with a schedule adopted and published by the Council. The schedule will be developed to coincide with Council reporting deadlines. In addition, the Committee Chairperson (or presiding person) may call such additional meetings as may be necessary to address any matters referred to the Committee or in respect of matters that the Committee wishes to pursue.

In the setting of the Committee agenda, there will be an emphasis on the most significant risk and threats to Council and the ongoing evaluation of what is being done to mitigate such risks.

A quorum shall consist of at least three members.

As far as practicable, decisions of the Committee shall be regarded as its collective decision or advice. However, where there is material dissension to a decision, a minority view may be placed before Council.

Reporting

Reports and recommendations of each Committee meeting shall be presented to the next Ordinary Meeting of the Council.

The Committee shall report annually to the Council summarising its activities during the previous financial year.

Duties and Responsibilities

The duties and responsibilities of the Committee will be to:

- a) Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits and matters related to financial management;
- b) Meet with the auditor at least once each year and provide a report to Council on the matters discussed and the outcome of those discussions;

- c) Liaise with the CEO to ensure that the local government does everything in its power to
 - assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995; and
 - ensure that audits are conducted successfully and expeditiously;
- d) Examine the reports of the auditor after receiving a report from the CEO on the matters to:
 - determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters;
- e) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and present the report to the Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditors is received, whichever is the latest time;
- f) Review the appropriateness of any special internal audit assignments undertaken at the request of Council or CEO;
- g) Review the level of resources allocated to internal audit and the scope of its authority;
- h) Review reports of internal audits, oversee the implementation of recommendations made by the audit, and review the extent to which Council and management react to matters raised;
- i) Review the local government's draft annual financial report, focusing on:
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates;
 - significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements; and
 - significant variances from prior years;
- j) Consider and recommend the adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
- k) Review the annual Compliance Audit Return and report to Council the results of that review, and
- l) Consider the CEO's reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control, and legislative compliance (Regulation 17 Review), required to be provided to the committee, and report to the Council.
- m) Review the Shires Risk Management framework, policies, and processes and their fitness for purpose including, IT provisions, Business continuity, and Internal controls.

Code of Conduct and Ethical Practices

Members of the Committee acknowledge that they are subject to the Shire of Carnarvon Code of Conduct for Elected Members, Committee Members and Candidates, and will in the discharge of their duties and responsibilities, exercise honesty, objectivity and probity and not engage knowingly in acts or activities that have the potential to bring discredit to Council.

Expiry and Review

The Committee will operate as per these Terms of Reference for two years at which time the Committee's functions and Terms of Reference will be reviewed unless, by decision of Council, the Terms of Reference are amended prior to the expiry.

INFORMATION ON PUBLIC QUESTION TIME

The following information is provided should you wish to ask a question of Council at the Ordinary Meetings held on a monthly basis.

Please note that questions that have not been filled out on the Submission Form will not be accepted.

- The Local Government Act 1995 allows members of the public to ask questions in regard to any issue relating to the Shire.
- A maximum of 15 minutes will be allowed for public question time and the Presiding Member will allow a maximum of three (3) verbal/written questions per person.
- Prior to asking a question, the speaker must state his/her name and address.
- Members of the public are discouraged from asking questions which contain defamatory remarks, offensive language or questioning the competency of staff or Council members.
- The Presiding Member may nominate a member or officer to answer the question and may also determine that any complex questions requiring research be taken on notice and answered in writing.
- No debate or discussion is allowed to take place on any question or answer.
- A summary of each question asked and the response given will be included in the minutes of the meeting –

Local Government (Administration) Regulations 1996 – Pt 2, r.11 – (in part reads -)
11. Minutes, content of (Act s.5.25(1)(f))

*The content of minutes of a meeting of a council or a committee is to include –
(e) a summary of each question raised by members of the public at the meeting and a summary of the response to the question.*

Responses to questions that are taken on notice will be responded to as soon as possible.

- If you wish to ask a question, please complete the Public Question Time Submission Form at the back of this information sheet. Alternatively, questions can be submitted in writing to the Shire of Carnarvon 3 days prior to the meeting.

SPECIAL MEETINGS OF COUNCIL

Members of the public are welcome to attend a Special Meeting of Council if open, and ask questions of the Council within the allotted public question time *subject to the questions being asked only relating to the purpose of the Special Meeting (s5.23 of the Act and regulation 12 (4) of the Local Government (Administration) Regulations 1996, the Department of Local Government and Communities Guide to Meetings and Governance Bulletin April 2014 and Guideline No. 3 Managing Public Question Time.)*

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1 ATTENDANCE AND APOLOGIES

(The Local Government Act 1995 Section 2.25 provides that a Council may, by resolution, grant leave of absence to a member for Ordinary Council Meetings. The leave cannot be granted retrospectively and an apology for non-attendance at a meeting is not an application for leave of absence.)

2 PUBLIC QUESTION TIME

(In accordance with Section 5.24 of the Local Government Act 1995, a 15 minute public question time is made available to allow members of the public the opportunity of questioning Council on matters concerning them. All questions are to be provided on the Public Question Time Submission Form.)

3 DECLARATIONS OF INTEREST

(Elected Members and Officers are reminded of the requirements of Section 5.65 of the Local Government Act 1995, to disclose any interest during the meeting or when the matter is to be discussed.)

4 CONFIRMATION OF MINUTES

4.1 Minutes of the Audit and Risk Management Committee Meeting - 17 February 2026

5 REPORTS

5.1 SIGNIFICANT LANDGATE REVALUATION ADJUSTMENT

File No:	N/A
Location/Address:	A4112 & A4113
Name of Applicant:	N/A
Name of Owner:	N/A
Author(s):	Racheal King, Corporate Assurance and Finance Advisor
Authoriser:	Amanda Leighton, Executive Manager, Corporate Strategy & Performance
Declaration of Interest:	Nil
Voting Requirement:	Simple Majority
Previous Report:	Nil
Schedules:	Nil

Authority/Discretion:

- | | | |
|-------------------------------------|-----------------------|--|
| <input type="checkbox"/> | Advocacy | When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency. |
| <input checked="" type="checkbox"/> | Executive | The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets |
| <input type="checkbox"/> | Legislative | Includes adopting local laws, town planning schemes and policies. |
| <input type="checkbox"/> | Information | Includes items provided to Council for information purposes only that do not require a decision of Council (i.e. – for noting). |
| <input type="checkbox"/> | Quasi-judicial | When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses |

Summary of Report

To advise the Audit & Risk Improvement Committee of a significant Landgate valuation update arising from a requested review of valuation, identified after rates were issued, resulting in a material reduction in rates revenue and the requirement to refund overcharged rates and associated interest, and to outline the related financial, compliance and operational risk considerations.

Background

Landgate undertakes statutory valuations of land for rating purposes, which form the basis of Council's rate-setting and issuance processes.

Following a requested review of valuation from the Ratepayer, in accordance with Landgate processes, updated valuation advice was provided which resulted in a material downward adjustment to rateable values

across two assessments of the rating base. The review was conducted by Landgate and finalised after rates notices for the current financial year had been issued.

As a result of the valuation update:

- Certain rates assessments were calculated using values that were subsequently revised.
- A reduction in overall rates revenue of for Assessment A4112 & A4113, has been identified; and
- Refunds of overcharged rates and associated interest are required for affected ratepayers.

The directly impacts rates revenue and cash flow, The matter is presented to the Committee due to its significance to financial sustainability, compliance, internal controls, and reputational considerations.

Stakeholder and Public Consultation

No public consultation has been undertaken, as the land revaluation process is a statutory function performed independently by Landgate.

External consultation has been undertaken with LG Best Practice to confirm the appropriate accounting treatment, governance considerations, and financial reporting implications associated with the revaluation adjustment.

Internal consultation has also occurred with relevant officers, including finance officers and the Management team, to review the valuation outcomes and ensure accurate recognition and disclosure within the financial statements.

Statutory Environment

- Local Government Act 1995 – Part 6 (Rates and Charges)
- Local Government (Financial Management) Regulations 1996
- Landgate statutory valuation and valuation review framework
- Council’s adopted Rates Resolution and Budget

Relevant Plans and Policy

Nil.

Financial Implications

The valuation update resulting from the requested review has led to:

- A material reduction in rates revenue for the current financial year; and
- The requirement to refund or credit overcharged rates and interest already applied.

The refunds will result in a cash outflow in addition to reduced operating revenue and will be managed through existing financial controls and budget monitoring processes.

Based on the amended unimproved values, we have calculated the approximate rates overpayments are as follows:

Assessment A4112 (VEN 2218385)

- 2023/24 (interim rating – 263 days): refund of \$55,101.39
- 2024/25: refund of \$76,376.31

- Total refund for A4112: \$131,477.70

Assessment A4113 (VEN 2218386)

- 2023/24 (interim rating – 263 days): refund of \$80,532.79
- 2024/25: refund of \$111,626.92
- Total refund for A4113: \$192,159.71

Total estimated rates refund payable: \$323,637.41

These figures compare the rates raised using the original valuations against the approximate amended rates calculated using the revised unimproved values provided by Landgate.

Interest charged on outstanding rates

Interest has been applied to the outstanding balances on these assessments while the objections were under consideration. The total interest charged to date is \$50,258.16. As the underlying rates have now been confirmed as overstated due to incorrect valuations, it is recommended that this interest be written off in full, as it would not have been incurred had the correct unimproved values been applied initially.

Risk Assessment

		STEP 3 – Risk Tolerance Chart Used to Determine Risk				
Consequence →		Insignificant 1	Minor 2	Major 3	Critical 4	Extreme 5
Likelihood ↘						
Almost certain	A	High	High	Extreme	Extreme	Extreme
Likely	B	Moderate	High	High	Extreme	Extreme
Possible	C	Low	Moderate	High	Extreme	Extreme
Unlikely	D	Low	Low	Moderate	High	Extreme
Rare	E	Low	Low	Moderate	High	High

Risk Category	Description	Rating	Mitigating Action/s
Financial	Reduced revenue and outflows from refunds	C3 - High	Budget review, revised forecasting, cash flow monitoring, material revenue reduction
Health & Safety	Nil		
Reputation	Ratepayer concern regarding rate adjustments and refunds	High	Clear communication and timely refunds
Service disruption	Budget pressure may constrain service delivery if not managed	C2 - Minor	Financial controls and forward planning
Compliance	Statutory obligation to correct rates and interest post-revaluation	C3 – High	LG Best Practice advice, documented refund process
Property	Nil		
Environment	Nil		

Fraud	Independent Landgate valuation and review process	E1 – Low	Independent Statutory Process
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Community and Strategic Objectives

The proposal aligns with the following desired objectives as expressed in the *Community Strategic Plan 2022-2032*:

OBJECTIVES

In 2040 Carnarvon is a place where:

- *Our economy fosters investment and productivity in industries befitting Carnarvon’s physical and natural environment and that grows our horizons*

ADDITIONAL FOCUS AREAS:

- *Monitor the implementation of our Community Strategic Plan*

BIG IDEAS FOR THE FUTURE OF CARNARVON:

- *N/A*

Comments

Landgate is the statutory authority responsible for determining unimproved land valuations for rating purposes. These valuations are undertaken in accordance with State legislation and are independent of local government, with councils having no authority to set, amend or override valuation outcomes.

Valuations are issued by Landgate as part of scheduled valuation cycles and may also be updated following a requested review of valuation, which is a formal process available to landowners and councils where valuation accuracy is queried. Once a review is requested, Landgate undertakes an independent reassessment and issues a revised valuation where warranted.

Local governments are required to use the most current valuation provided by Landgate when calculating and issuing rates. Councils do not control the timing of valuation reviews or the finalisation of updated valuation advice, and revised valuations may be issued after rates have been levied.

As a result, Council’s ability to prevent post-issuance valuation changes is limited. While internal controls can ensure rates are issued correctly based on the information available at the time, Council cannot reasonably

mitigate the risk of valuation updates occurring after rates notices have been issued, as the process is externally controlled and statutory in nature.

When updated valuations are received post-issuance, Council is legally obliged to adjust affected rate accounts, including refunding overcharged rates and interest where applicable. This represents a compliance requirement rather than a discretionary action.

Practical Constraints on Future Risk Mitigation

Given the statutory and independent nature of the Landgate valuation framework, Council's capacity to eliminate this risk in the future is limited. The primary constraints include:

- Council does not control when valuation reviews are requested or finalised
- Council must rely on valuation data as supplied by Landgate at the time of rate issuance
- Rates must be issued within legislated timeframes, which may precede the completion of valuation reviews

Accordingly, the risk cannot be fully avoided, only managed once it materialises.

While the risk cannot be eliminated, Council can mitigate impacts through:

- Early identification and monitoring of valuation reviews in progress
- Clear documentation of post-issuance adjustment procedures
- Prompt processing of refunds and interest corrections
- Transparent communication with affected ratepayers
- Ongoing liaison with Landgate and LG Best Practice regarding timing and process improvements

These actions focus on impact minimisation and compliance, rather than prevention, reflecting the limits of Council's control over statutory valuation processes

OFFICER'S RECOMMENDATION

That the Audit & Risk Improvement Committee:

- 1. Notes the Landgate valuation update arising from a requested review of valuation and the resulting requirement to refund overcharged rates and associated interest.*
- 2. Notes that the Landgate valuation and review process is statutory and externally controlled, limiting the Shire's ability to prevent post-issuance valuation adjustments.*

5.2 POLICY REVIEW STATUS UPDATE

File No:	ADM0124
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author(s):	Racheal King, Corporate Assurance and Finance Advisor
Authoriser:	Amanda Leighton, Executive Manager, Corporate Strategy & Performance
Declaration of Interest:	Nil
Voting Requirement:	Simple Majority
Previous Report:	5.3 Policy Review – 17 February 2026
Schedules:	<ol style="list-style-type: none"> 1. Policy Review Schedule 2. Policies - Tracked Changes 3. Policies - Draft Version for Adoption

Authority/Discretion:

<input type="checkbox"/>	Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
<input checked="" type="checkbox"/>	Executive	The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets
<input type="checkbox"/>	Legislative	Includes adopting local laws, town planning schemes and policies.
<input type="checkbox"/>	Information	Includes items provided to Council for information purposes only that do not require a decision of Council (i.e. – for noting).
<input type="checkbox"/>	Quasi-judicial	When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses

Summary of Report

This report presents a tranche of policies reviewed under the Shire's structured Policy Review Program. The selected policies reflect a balanced approach, prioritising:

- High-risk financial and governance control policies
- Policies with direct audit and compliance relevance
- Policies identified as Councillor priorities, particularly in relation to communication and memorial matters

The review ensures policies remain contemporary, aligned with legislative requirements, and consistent with operational practice and governance standards.

Background

The Shire last undertook a comprehensive review of its policy framework in June 2024. Since that time, a number of legislative amendments, regulatory updates, audit observations, and internal operational

refinements have occurred. These changes create potential compliance, operational, and reputational risks if not appropriately reflected within Council's policy settings.

In response, a structured Policy Review Program is currently underway to ensure policies remain contemporary, compliant with applicable legislation, aligned with current operational practice, and consistent with best-practice local government governance standards. The attached review is being conducted in a staged and risk-prioritised manner, with higher-risk and legislatively sensitive policies addressed first.

Each policy is subject to governance review, version control, and documented assessment prior to being presented to Council for determination.

This report is provided for information to advise Council of progress to date and to provide assurance to the Audit & Risk Improvement Committee that a systematic and risk-based approach is being applied to strengthen policy integrity, reduce compliance exposure, and support continuous governance improvement.

Stakeholder and Public Consultation

No public consultation has been undertaken, as the policy review forms part of an internal governance process.

Internal consultation has been undertaken with the Shire's Management Team to:

- Ensure alignment with current operational practices
- Confirm practical applicability of proposed amendments
- Identify opportunities to strengthen internal controls and governance processes

The policy has been informed by sector guidance and better practice principles, including publications from WALGA, the Office of the Auditor General and the Department of Local Government, Industry Regulation and Safety, to ensure alignment with regulatory expectations and audit standards.

This combined approach ensures the reviewed policies are both operationally effective and governance-aligned.

Statutory Environment

The policy review has been undertaken with consideration to:

- *Local Government Act 1995*
- *Local Government (Financial Management) Regulations 1996*
- *Local Government (Audit) Regulations 1996*
- Relevant subsidiary legislation and sector guidance

Policies have been assessed to ensure alignment with statutory obligations, regulatory requirements, and audit expectations.

Relevant Plans and Policy

This review aligns with:

- Council Policy Framework
- Risk Management Framework
- Integrated Planning and Reporting Framework

The review also supports continuous improvement of governance systems and internal control structures.

Financial Implications

There are no direct financial implications arising from this report.

Any financial impacts associated with individual policy changes will be identified and considered at the time of implementation.

Risk Assessment

		STEP 3 – Risk Tolerance Chart Used to Determine Risk				
Consequence →		Insignificant 1	Minor 2	Major 3	Critical 4	Extreme 5
Likelihood ↘						
Almost certain	A	High	High	Extreme	Extreme	Extreme
Likely	B	Moderate	High	High	Extreme	Extreme
Possible	C	Low	Moderate	High	Extreme	Extreme
Unlikely	D	Low	Low	Moderate	High	Extreme
Rare	E	Low	Low	Moderate	High	High

Risk Category	Description	Rating	Mitigating Action/s
Financial	Inadequate debt recovery or inappropriate granting of exemptions may result in loss of revenue and increased burden on other ratepayers.	C3 High	Policies strengthen recovery processes, clarify eligibility criteria, and improve controls over exemptions and debt management.
Financial	Failure to apply consistent or defensible exemption and recovery decisions may expose the Shire to financial disputes, appeals, or legal costs.	C2 Moderate	Clear assessment criteria, documentation requirements, and legislative alignment reduce ambiguity and dispute risk.
Financial	Weak controls or inconsistent practices may result in delayed cashflow, impacting the Shire’s ability to meet operational and capital commitments.	C2 Moderate	Structured recovery timeframes and monitoring improve cashflow predictability and financial planning.
Health & Safety	Limited direct impact, however poor governance may indirectly affect service delivery outcomes.	C1 Low	No material change. Existing operational controls remain in place.

Reputation	Perceived inequity in exemptions or inconsistent debt recovery may reduce community trust and confidence in Council decision-making.	C3 High	Policies introduce clearer eligibility criteria, consistent application, and improved transparency in decision-making.
Reputation	Failure to appropriately manage memorials where individuals or organisations fall into disrepute may result in community concern and reputational damage to the Shire.	C2 Moderate	Memorial policy includes provisions for removal where individuals or organisations are later found to be inappropriate or offensive.
Reputation	Perceived misuse of public funds or lack of governance controls may result in negative audit findings and public scrutiny.	C3 High	Policies strengthen governance frameworks, documentation, and alignment with legislative and best practice expectations.
Service disruption	Ineffective recovery processes may impact cash flow and ability to deliver services.	C2 Moderate	Strengthened escalation pathways and structured recovery processes support financial stability and continuity of services.
Compliance	Non-compliance with legislative requirements may result in audit findings or regulatory action.	C3 High	Policies updated to align with legislative requirements and best practice guidance, with improved documentation and governance controls.
Property	Failure to recover rates may result in prolonged arrears and impact land and asset management decisions.	C2 Moderate	Clear recovery processes, including escalation and legal action provisions, reduce long-term exposure.
Environment	No direct environmental impact identified.	E1	N/A
Fraud	Weak controls in debt management or exemptions may enable misuse, favouritism, or inappropriate financial decisions.	C2 Moderate	Policies strengthen documentation, approval processes, and governance oversight, reducing opportunity for misuse.

Community and Strategic Objectives

The proposal aligns with the following desired objectives as expressed in the *Community Strategic Plan 2022-2032*:

OBJECTIVES

In 2040 Carnarvon is a place where:

- *Our sustainable livelihoods create a community that can flourish into the future*

ADDITIONAL FOCUS AREAS:

- *Improve the trust between citizens and the Shire of Carnarvon*

BIG IDEAS FOR THE FUTURE OF CARNARVON:**Comments**

This tranche of the Policy Review Program focuses on a targeted group of policies selected based on risk exposure, audit relevance, and Councillor priorities, ensuring a balanced approach across financial controls, revenue management, and community-facing governance.

The policies reviewed in this tranche are:

- Credit Card Policy
- Rate Exemptions Policy
- Recovery of Rates Policy
- Debt Collection Policy
- Communication Policy
- Memorial Policy

The selection reflects a deliberate prioritisation of:

Financial Control and Governance Policies

- Corporate Credit Card Policy

The review has been refined to focus on core financial control frameworks, with the Procurement Policy review deferred pending further research and benchmarking to ensure a comprehensive and contemporary approach.

The Corporate Credit Card Policy underpins the Shire's expenditure controls and broader financial governance framework and remains an area of consistent audit focus. The review has therefore concentrated on strengthening probity, clearly defining roles and responsibilities, and ensuring alignment with legislative requirements and internal control expectations.

Revenue and Financial Sustainability

- Rate Exemptions Policy
- Recovery of Rates Policy
- Debt Collection Policy

These policies directly influence the Shire's revenue integrity, cashflow management, and equitable treatment of ratepayers. The review has been undertaken in the context of the upcoming three-yearly rate exemption renewals, ensuring the framework supports a structured, transparent, and consistent reassessment process.

In addition, the review reflects Council's increased focus on strengthening debt collection practices and improving rates recovery outcomes. Emphasis has been placed on enhancing transparency, consistency, and legislative alignment in the application of exemptions and recovery processes, thereby reducing the risk of inconsistent decision-making, improving financial sustainability, and minimising exposure to unrecovered revenue.

Community and Reputational Governance

- Communication Policy
- Memorial Policy

These policies have been prioritised in response to Councillor direction and plays a critical role in shaping how the Shire engages with the community, manages sensitive matters, and protects its reputation. They establish clear parameters for both proactive and reactive communication, as well as the appropriate use of public spaces for commemorative purposes.

The review has focused on strengthening governance over public-facing activities by clearly defining roles, responsibilities, and approval pathways, ensuring communications are accurate, timely, and aligned with Council's strategic intent. For the Memorial Policy, particular emphasis has been placed on establishing consistent and defensible criteria for the approval, placement, and potential removal of memorials, plaques, and commemorative items, balancing community sentiment with the intended use and long-term management of public assets.

Collectively, these updates are intended to improve transparency, reduce ambiguity in decision-making, and mitigate reputational risk by ensuring matters of community interest are managed in a structured, consistent, and policy-driven manner.

As a result, amendments have been made to:

- Strengthen procurement and purchasing controls
- Improve revenue management and debt recovery consistency
- Enhance transparency and fairness in rate-related decisions
- Clarify governance over communication and memorial requests

Policy Framework Rationalisation

As part of the broader review of the Policy Register, an assessment has also been undertaken to ensure documents are appropriately classified as either policy (strategic direction) or procedure (operational process).

Through this process, the External Grants Policy has been identified as operational in nature. The document primarily outlines internal processes relating to the identification, application, and management of grant funding, which are operational responsibilities of the administration.

Retaining this document as a Council policy creates overlap between governance and operational functions and may result in:

- Unclear delineation between Council's strategic role and administrative responsibilities
- Reduced flexibility in updating processes in response to changing funding programs
- Elevation of procedural matters to policy level, creating unnecessary governance complexity

It is therefore proposed that the External Grants Policy be removed from the Policy Register, with its content transitioned into an internal Finance Procedure.

This approach ensures that:

- Council policies remain focused on strategic intent and governance principles
- Operational processes are managed efficiently and updated as required
- The overall policy framework remains clear, streamlined, and aligned with best-practice governance

Summary of recommended Changes:**Credit Card Policy:**

The policy has been updated to remove references to a non-existent Hospitality Policy, clarify the treatment and permitted use of reward schemes, and strengthen controls around the purchase of alcohol. Additional provisions have been introduced to define required timeframes for reimbursement of any personal expenditure, and to address risks associated with Council data being stored on personal devices.

Materiality: Major

Rate Exemptions Policy:

The policy has been streamlined by removing legislative provisions previously replicated verbatim from the Local Government Act 1995 (WA) and refined to improve clarity and readability. Procedural and operational content has been removed to ensure the policy remains strategic in nature, with detailed processes to be managed through supporting procedures.

Materiality: Major

Recovery of Rates Policy:

The policy has been refined to strengthen the framework for rates recovery, with clearer articulation of escalation pathways and alignment with legislative requirements. A clearer definition of pensioners has been introduced to support consistent application of concessions and recovery considerations. Process and procedural elements have been removed to ensure the policy remains strategic in nature, with detailed operational processes to be managed through supporting procedures.

Materiality: Major

Debt Collection Policy:

The policy has been refined to strengthen the overall debt recovery framework, with improved clarity around escalation pathways, payment arrangements, and hardship considerations. Process and procedural elements have been removed to ensure the policy remains strategic in nature, with operational detail to be managed through supporting procedures.

Materiality: Major

Communication Policy:

The policy has been refined to improve clarity, consistency, and governance over the Shire's communications. Key updates include clearer delineation of roles and responsibilities, establishment of approval pathways for external communications, and strengthened guidance around appropriate use of communication channels, including social media.

Materiality: Minor

Memorial Policy:

The policy has been updated to reflect a revised name, with wording refined to improve clarity, consistency, and enforceability. Provisions have been introduced to allow for the removal of memorials, plaques, or commemorative items where the individual, organisation, or event is later found to be associated with conduct that brings disrepute, and which was not known at the time of approval.

Materiality: Major

Materiality Definitions

Minor: Administrative or clarity improvements with minimal operational impact.

Major: Meaningful changes to processes, controls, or governance requiring implementation and awareness.

Significant: High-impact changes affecting strategic direction, Council decision-making, or community-facing outcomes.

Across all policies, the review process has included:

- Legislative and regulatory compliance assessment
- Alignment with current operational practices
- Strengthening of internal controls and governance clarity
- Review of roles, responsibilities, and delegated authority
- Consistency with broader frameworks, including Risk Management and Integrated Planning

As a result, the updated policies provide:

- Improved financial and procurement controls
- Greater consistency in revenue-related decision-making
- Enhanced transparency in community-facing matters
- Stronger alignment between policy intent and operational practice

OFFICER'S RECOMMENDATION

That the Audit & Risk Improvement Committee recommends that council endorse the changes to the policies as outlined in Schedule 3.

New Policy Number	Policy Name	Proposed New Policy Name	Policy Category	Review Sched	Traffic Light	Audit-Defensible Justification	Last Reviewed	Endorsed by Council	Next Review OCM/ARIC
SOC0031	Recovery of Rates		Revenue	Annual	Red	Rates legislation	9/24/2024	9/3/2024	ARIC 21.04.2026
SOC0030	Debt Collection		Revenue	Annual	Red	Rates recovery law	9/24/2024	9/3/2024	ARIC 21.04.2026
SOC0005	Corporate Credit Cards		Financial Management	Annual	Red	Fraud risk	9/24/2024	9/3/2024	ARIC 21.04.2026
SOC0033	Rates Exemptions for Charitable Purposes	<i>Rates Exemptions</i>	Revenue	Annual	Red	Statutory decision making	9/24/2024	9/3/2024	ARIC 21.04.2026
SOC0070	Memorials in road reserves, parks, foreshores etc	<i>Memorials in Public Spaces</i>	Community / Place Management	Triennial	Green	Review to reflect community expectations, risk controls and land management practices.	5/28/2024	5/12/2024	ARIC 21.04.2026
SOC0022	Communication		Communications	Biennial	Amber	Operational guidance	6/25/2024	6/4/2024	ARIC 21.04.2026
SOC0001	External grants – procurement and grants		Financial Governance / Grants	Annual	Red	Procurement compliance and grant conditions	5/28/2024	5/12/2024	
SOC0002	Purchasing & Procurement	<i>Procurement Policy</i>	Financial Management	Annual	Red	FM Regulations	9/24/2024	9/3/2024	
SOC0003	Regional Price Preference		Financial Management	Biennial	Red	Procurement guidance	9/24/2024	9/3/2024	
SOC0004	Loans & Borrowing		Financial Management	Annual	Red	Statutory borrowing	9/24/2024	9/3/2024	
SOC0006	Investments		Financial Management	Annual	Red	Investment regulations	9/24/2024	9/3/2024	
SOC0007	Significant Accounting Policies		Financial Reporting	Annual	Red	Accounting standards	9/24/2024	9/3/2024	
SOC0008	Related Party Disclosures		Financial Reporting	Annual	Red	AASB requirements	9/24/2024	9/3/2024	
SOC0009	Execution of Documents & Common Seal		Governance & Compliance	Annual	Red	Statutory execution requirements	3/26/2024	3/7/2024	
SOC0010	Freedom of Information		Governance & Compliance	Annual	Red	FOI Act amendments	3/26/2024	3/7/2024	
SOC0011	Complaint Handling		Governance & Compliance	Annual	Red	Ombudsman guidance	6/25/2024	6/4/2024	
SOC0012	Code of Conduct – Council Members, Committee Members and Candidates		Governance & Conduct	Annual	Red	Subject to LG Act, Regulations and integrity refs	3/26/2024	3/7/2024	
SOC0013	Attendance / Tickets to Events	<i>Council Member and CEO attendance at I</i>	Governance & Conduct	Annual	Red	Conduct, gifts and benefits scrutiny	3/26/2024	3/7/2024	
SOC0014	CEO Standards, Performance & Review Committee		Governance & Conduct	Annual	Red	CEO performance and governance risk	3/26/2024	3/7/2024	
SOC0015	CEO Leave & Acting Arrangements	<i>Temporary & Acting CEO Appointments</i>	Governance & Conduct	Annual	Red	Delegations and continuity risk	3/26/2024	3/7/2024	
SOC0016	Designated Senior Employees		Governance & Conduct	Annual	Red	LG Act governance requirements	3/26/2024	3/7/2024	
SOC0017	Disruptive Behaviour at Meetings		Governance & Conduct	Annual	Red	Meeting procedure reforms	6/25/2024	6/4/2024	
SOC0018	Reimbursement of Elected Members Expenses		Financial Governance	Annual	Red	Financial Management Regulations	3/26/2024	3/7/2024	
SOC0019	Elected Members Access to Information		Governance & Conduct	Annual	Red	Transparency obligations	3/26/2024	3/7/2024	
SOC0020	Elected Members - Electronic Attendance at Meetings		Governance	Annual	Red	Meeting regulations	6/25/2024	6/4/2024	
SOC0021	Legal Expenses – Elected Members & Employees		Governance & Conduct	Annual	Red	High integrity and financial exposure	3/26/2024	3/7/2024	
SOC0023	Elected Members Contact with Shire Employees		Governance & Conduct	Annual	Red	Role separation & conduct	6/25/2024	6/4/2024	
SOC0024	Privacy		Information Governance	Annual	Red	Privacy Act reforms	9/24/2024	9/3/2024	
SOC0025	Data Breach		Information Governance	Annual	Red	Mandatory reporting	9/24/2024	9/3/2024	
SOC0026	Shire Social Media		Communications & Risk	Annual	Red	Reputational & conduct risk	6/25/2024	6/4/2024	
SOC0027	CCTV Data Management		Information Governance /	Annual	Red	Privacy/security obligations and cyber risk;	5/28/2024	5/12/2024	
SOC0028	Public Interest Disclosure		Integrity & Compliance	Annual	Red	Integrity legislation	3/26/2024	3/7/2024	
	NEW - AI Policy		Information Governance / Privacy	Annual	Red	Privacy/security obligations and cyber risk; requires frequent alignment to privacy guidance and operational controls.			
SOC0029	Financial Hardship		Revenue	Annual	Red	Rates & hardship guidance	9/24/2024	9/3/2024	
SOC0032	Rates Charges		Revenue	Annual	Red	LG Act	9/24/2024	9/3/2024	
SOC0034	Risk Management		Risk & Audit	Annual	Red	Audit expectations	9/24/2024	9/3/2024	
SOC0035	Child Safe Awareness		Community Safety / Workforce	Annual	Red	High duty-of-care expectations;			
							5/28/2024	5/12/2024	
SOC0036	Employee Gratuity Payments		Workforce & Finance	Annual	Red	Financial & employment law	6/25/2024	6/4/2024	
SOC0037	Equal Employment Opportunity		Workforce & WHS	Annual	Red	Anti-discrimination law	3/26/2024	3/7/2024	
SOC0038	Grievance Investigation & Resolution		Workforce & WHS	Annual	Red	Procedural fairness	6/25/2024	6/4/2024	
SOC0039	Maintenance of Shire Roads, Station Access Roads and Station Airstrips		Infrastructure / Asset Services	Annual	Red	High public safety and liability exposure			
SOC0040	Compliance		Governance / Compliance	Annual	Red	Core compliance framework; frequent legislative and guidance changes and audit expectations.	5/28/2024	5/12/2024	
SOC0041	Caretaker Policy – Shire Elections		Governance & Elections	Biennial	Amber	Election legislation	6/25/2024	6/4/2024	
SOC0042	Election Signs		Governance & Elections	Biennial	Amber	Election law	6/25/2024	6/4/2024	
SOC0043	Disposal of Surplus IT & Minor Assets		Asset Management	Biennial	Amber	Asset governance	9/24/2024	9/3/2024	
SOC0044	Asset Management		Assets	Biennial	Amber	FMR cycles	5/28/2024	5/12/2024	
SOC0045	Private Works		Commercial	Biennial	Amber	Commercial risk	9/24/2024	9/3/2024	
SOC0046	Roles & Responsibilities of Shire Delegates to External Bodies		Governance	Biennial	Amber	Governance clarity	6/25/2024	6/4/2024	
SOC0047	Governance Support to Elected Members		Governance	Biennial	Amber	Support framework	6/25/2024	6/4/2024	
SOC0048	Elected Members Induction & Professional Development and Conference Attendance Policy		Governance & Conduct	Biennial	Amber	Election timeline Guidance driven, moderate ch	3/26/2024	3/7/2024	
SOC0049	Elected Members Service Award & Gift		Governance & Conduct	Biennial	Amber	Ceremonial but conduct related	3/26/2024	3/7/2024	
SOC0050	Civic Functions & Hospitality		Governance & Conduct	Biennial	Amber	Gifts & probity	6/25/2024	6/4/2024	
SOC0051	Record Keeping & Data Migration		Information Governance	Biennial	Amber	Records legislation & ICT standards	6/24/2025	6/7/2025	
SOC0052	Annual Closure – Festive Season		Operations	Biennial	Amber	Industrial arrangements	6/25/2024	6/4/2024	
SOC0053	Leasing & Licensing of Property		Property	Biennial	Amber	Tenure governance	9/24/2024	9/3/2024	

SOC0054	Elected Members Access to Vehicles	Use of Public Resources	Biennial	Amber	Resource governance	3/26/2024	3/7/2024
SOC0055	Crossovers	Infrastructure / Roads	Biennial	Amber	May change with engineering standards, traffic	5/28/2024	5/12/2024
SOC0056	Stock grids policy	Infrastructure / Rural Services	Biennial	Amber	Change driven by land management practice,	5/28/2024	5/12/2024
SOC0057	Market Traders at The Woolshed	Community / Local Business	Biennial	Amber	Change with local trading conditions,	5/28/2024	5/12/2024
SOC0058	Community Growth Fund	Community Funding /	Biennial	Amber	Accountability and fairness requirements	5/28/2024	5/12/2024
SOC0059	Carnarvon mobile trading	Community / Regulatory	Biennial	Amber	Moderate legislative and operational change	5/28/2024	5/12/2024
SOC0060	Consumption of alcohol on Shire owned and managed properties	Community Safety / Compliance	Biennial	Amber	Public safety and reputational risk	5/28/2024	5/12/2024
SOC0061	Property Fences	Infrastructure / Property	Biennial	Amber	Review for standards, safety and consistency with local practices.	5/28/2024	5/12/2024
SOC0062	Incoming Corporate Partnerships	Governance / Commercial	Biennial	Amber	Probity and reputational considerations	5/28/2024	5/12/2024
SOC0063	Outgoing Sponsorship	Financial Governance /	Biennial	Amber	Public accountability and probity	5/28/2024	5/12/2024
SOC0064	Flying Flags	Civic	Triennial	Green	Low change	6/25/2024	6/4/2024
SOC0065	Use of Shire Logo	Communications	Triennial	Green	Low legislative change	3/26/2024	3/7/2024
SOC0066	Reference Groups	Community Engagement	Triennial	Green	Stable engagement framework	6/25/2024	6/4/2024
SOC0067	Honorary Freeman of the Shire	Civic & Ceremonial	Triennial	Green	Stable ceremonial policy	6/25/2024	6/4/2024
SOC0068	Acknowledgement of Traditional Owners	Cultural	Triennial	Green	Cultural protocol	6/25/2024	6/4/2024
SOC0069	Naming of roads, parks, places, and buildings	Governance / Statutory	Triennial	Green	Review triggered by naming guidance or local law amendments.	5/28/2024	5/12/2024
SOC0071	Community Awards	Civic / Ceremonial	Triennial	Green	Review aligned to event cycle and community expectations unless guidance changes.	5/28/2024	5/12/2024
SOC0072	Letters of support	Governance / Communications	Triennial	Green	Review to ensure clear criteria and reputational risk controls.	5/28/2024	5/12/2024
SOC0073	Community engagement	Governance / Community	Triennial	Green	Review ensures alignment to engagement standards and Council expectations.	5/28/2024	5/12/2024
SOC0074	Artwork Collection	Culture / Asset Stewardship	Triennial	Green	Review to ensure stewardship, valuation/insurance controls and collection management practices remain fit-for-purpose.	5/28/2024	5/12/2024



CF011 RECOVERY OF RATES			
POLICY OWNER:			
DEPARTMENT:	CORPORATE	RESPONSIBLE OFFICER:	DCEO Executive Manager Corporate Strategy & Performance
CREATION DATE:	23/08/2022	REVIEW SCHEDULE:	Annually
RELATED PROCEDURES:			
RELATED FORMS:	Instalment Arrangement Form		
RELATED DELEGATIONS:			
RELATED POLICIES:			
LEGISLATION:	Local Government Act 6.45 (and others) Regulations		
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
23/08/2022	Council	Nil	FC7/8/22
28/11/2023	Council	Nil	OCM 11/11/23
24/09/2024	Council	Nil	OCM 03/09/2024

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CF011 Recovery of rates

OBJECTIVES

To ensure there is consistency in the advice given to ratepayers about the payment of rates and the recovery of outstanding rates, and any subsequent actions taken by the Shire:

To ensure the timely, consistent, and equitable recovery of outstanding rates and charges, while maintaining compliance with legislative requirements, minimising financial risk, and supporting appropriate consideration of financial hardship.

POLICY STATEMENT/S

Rates are a statutory debt, and the Shire is committed to their timely and consistent recovery. Recovery actions will be applied in a fair and proportionate manner, ensuring the responsible management of public funds while allowing for appropriate consideration of financial hardship.

Financial Hardship

The Shire may consider applications for financial hardship on a case-by-case basis.

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Assistance may include:

- Payment Arrangements
- Temporary deferral of recovery action

Approval of hardship arrangements must be documented and is subject to periodic review.

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Payment of Rates by Instalments Payment Arrangements





Council accepts that there are ratepayers who cannot meet the instalment options as provided under s6.45 of the Local Government Act 1995.

The Shire may ~~accept~~ approve by application an alternative payment schedule (Henceforth called the "~~Direct Debit Agreement~~ Financial Hardship Agreement").

- ~~For such an Agreement to be considered an 'Instalment Arrangement Form' is to be completed and returned to the Shire~~ for approval:
- ~~The proponent is to specify the frequency of payments with the nominated amount sufficient to fulfil the rates and charges levied within a financial year.~~
- ~~Payment arrangements must ensure the debt is cleared within a defined and reasonable timeframe, unless otherwise approved.~~
- ~~Upon written acceptance of an Agreement by the Shire, written confirmation will be provided to the applicant. This formalises the agreement and will commit the ratepayer to the payment schedule.~~
- ~~Verbal agreements shall not be accepted.~~

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~~Failure by the applicant to adhere to the payment schedule will result in the issue of a Final Notice for the total amount outstanding.~~

~~Failure to comply with an approved payment arrangement will result in escalation to recovery action without further negotiation.~~

~~Recovery actions will be undertaken in a timely manner, generally aligned to the following timeframes:~~

- ~~Final Notice: within 30 days of due date~~
- ~~Letter of Demand: within 30 days of Final Notice~~
- ~~Legal action: following expiry of demand period~~

Final Notices

Final Notices will be issued during a period generally not exceeding 30 days after the due date of a notice for payment of rates.

Such notice will be issued when:

- a. No payment has been made,
- b. Insufficient payment to cover the first instalment has been made; or
- c. Where there is no current valid instalment option (i.e., persons who have paid their first instalment option late).

Final Notices will indicate that:

- a. Rates are now in arrears,
- b. Penalty interest is being charged at the rate set by Council; and





c. Legal action may be taken without further notice, which will add extra costs to the account.

~~Final Notices will not be sent to registered pensioners. Rates for eligible pensioners are automatically deferred in accordance with applicable legislation. Accordingly, Final Notices will not be issued for deferred amounts while eligibility remains valid.~~

Letter of Demand

~~Where a Final Notice has been issued:~~

- ~~• Mining Tenements – A Letter of Demand will be issued no later than 30 days after the due date and payment notice to the current owners of any registered lease within the Shire. The notice will provide up to 14 days to respond at which time a summons may be issued without any further notice.~~
- ~~• General and other Property – A Letter of Demand will be issued no later than 30 days after the final notice of current financial year to all owners of property (excluding pensioners) who have failed to make any payment within the financial year, and who have not contacted the Shire to make any special arrangement for payment or have defaulted on an approved payment option.~~

~~A Letter of Demand will be issued where rates remain unpaid following a Final Notice, providing a minimum of 14 days to respond prior to escalation.~~

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Issue of Summonses

Following issue of Letter of Demand:

- a. Rates remaining unpaid after the expiry date shown on the Letter of Demand will be examined for the purpose of determining whether a summons will be issued.
- b. The Shire may engage a Collection Agent or Solicitor(s) to issue General Procedure Claims to those ratepayers who failed to pay by the date indicated upon the Letter of Demand.
- c. Costs incurred because of the issue of a General Procedure Claim will be applied to the ratepayers' assessment immediately upon receipt by Council of such costs – refer s6.56 of the Act.
- d. Following issue of a General Procedure Claim, a reasonable offer to discharge a rate account (inclusive of the costs incurred through the issue of the General Procedure Claim) will be accepted.
- e. Where a General Procedure Claim has been issued and remains outstanding, action will be taken to pursue that summons by whatever means necessary to secure satisfaction of the debt.
- f. Legal proceedings will continue until payment of rates and any other outstanding costs are secured. This includes the issue of a Warrant of Execution against goods and land if necessary.
- g. In cases where the owner of a leased or rented property on which rates are outstanding cannot be located, or the owner refuses to settle amounts outstanding, notice will be served on the lessee. The lessee will then under the provisions of s6.60 of the Local Government Act 1995,





CF007 DEBT COLLECTION			
POLICY OWNER:	Council		
DEPARTMENT:	Office of the CEO	RESPONSIBLE OFFICER:	DCEO Executive Manager Corporate Strategy & Performance
CREATION DATE:		REVIEW SCHEDULE:	Annually
RELATED PROCEDURES:			
RELATED FORMS:			
RELATED DELEGATIONS:			
RELATED POLICIES:			
LEGISLATION:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996		
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
23/08/2022	Council	Nil	FC 7/8/2022
28/11/2023	Council	Nil	OCM 11/11/2023
24/09/2024	Council	Nil	OCM 03/09/2024

CF007-Debt Collection

OBJECTIVES

The objective of this policy is to ensure:

- an efficient, effective, and economical approach to debt collection; and
- timely control of overdue accounts and close monitoring aged accounts; and
- reduction in the likely occurrence of unrecoverable debts; and
- consistency and transparency for all debt collection activities.

Council will exercise its debt recovery powers, as outlined in Part 6 of the *Local Government Act 1995*, to reduce the overall debt burden on ratepayers. It will be guided by the principles of:

- Fairness and equity in debt recovery processes;
- Clarity and simplicity;
- Cost effectiveness to ensure the cost of collecting the debt, including staff time, does not outweigh the benefit;
- Transparency by making clear the obligations of its sundry debtors to the processes used by Council in ensuring that they meet their financial obligations;
- Flexibility by responding where necessary to changes in the local economy;
- Compliance with all regulatory obligations; and
- Effective governance and definition of roles and responsibilities.





SCOPE

This policy applies to all debts owed to the Shire, including rates, service charges, sundry debtors, and any other recoverable amounts.

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POLICY STATEMENT/S

The following guidelines provide direction for the ethical and effective management of the Shire's range of debtors:

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The Shire will apply a consistent, transparent, and proportionate approach to debt recovery, balancing the need to recover public funds with fairness to debtors, while ensuring recovery actions remain cost-effective and compliant with legislative requirements.

Debt Recovery Approach

The Shire will actively pursue the recovery of outstanding debts through a structured escalation process, which may include reminder notices, formal demands, payment arrangements, referral to external debt collection agencies, and legal action where required.

Recovery actions will be undertaken in a timely manner, 90 days and will be proportionate to the value and age of the debt.

Payment Terms

Payment terms for debts will be specified on the relevant invoice or notice. Debts not paid within the specified timeframe will be subject to recovery action in accordance with this policy.

Interest and Costs

Interest may be applied to overdue debts in accordance with Section 6.13(1) of the Local Government Act 1995 (WA) and the Local Government (Financial Management) Regulations 1996 (WA).

Where applicable, costs incurred in the recovery of debts, including legal and collection agency fees, may be charged to the debtor.

Payment Arrangements, Hardship and Recovery Action

The Shire may approve payment arrangements where a debtor demonstrates an inability to pay the full amount. All arrangements must be documented and adhered to. Failure to comply with an approved arrangement will result in escalation of recovery action.

Financial hardship may be considered on a case-by-case basis. Assistance may include payment arrangements or temporary deferral of recovery action, subject to appropriate documentation and approval.

Where debts remain unpaid following reasonable recovery efforts, the Shire may refer the debt to a collection agency or initiate legal proceedings to recover the outstanding amount.

Low-value debts may be written off where the cost of recovery exceeds the value of the debt, in accordance with delegated authority.

Financial Hardship

The Shire may consider financial hardship on a case-by-case basis. Assistance may include payment arrangements or temporary deferral of recovery action, subject to appropriate documentation and approval from the relevant Manager.





- ~~1.1 The Shire of Carnarvon's credit terms are as stated on the issued tax invoice.~~
- ~~(a) Payment is required within fourteen (14) days.~~
 - ~~(b) Where payment has not been received~~
 - ~~i. Reminder/ Statement is sent after fourteen (14) days after the due date (28 days after the initial invoice)~~
 - ~~ii. An "Urgent Action" is sent at expiry of the Reminder/ Statement period. This reminder will be accompanied by a phone call which may include an offer of a payment arrangement if the debtor can demonstrate the need for extended terms. Minimum amount of \$300.~~
 - ~~iii. A "Final Action" is sent at expiry of Urgent Action period, giving a final seven (7) days to pay.~~
 - ~~iv. Debt still outstanding will be referred to a Debt Collection Agency.~~

~~1.2 Where payment is not received within twenty eight (28) days from the date of the initial invoice, interest may be applied on money that remains outstanding. Interest is calculated on the number of days from the due date of payment until the day the payment is received by the Shire of Carnarvon.~~

~~Note: Interest (percentage) charged on sundry debtors is the percentage as adopted by Council at the annual budget meeting in accordance with section 6.13(1) of the Local Government Act 1995. The rate authorized under section 6.13(1) of the Local Government Act 1995 is not to exceed the maximum rate of interest as prescribed within regulation 19A of the Local Government (Financial Management) Regulations 1996.~~

Commented [RK1]: Internal process/procedure, not required for policy.

~~1.3 A minimum debt equal to or less than \$10.00 is not to be recovered; instead, it will be written off as a doubtful debtor.~~

Write-Off of Debts

Debts will only be written off where recovery is no longer considered cost-effective or reasonably achievable. Circumstances may include, but are not limited to:

- the debtor is bankrupt, insolvent, or deceased with no recoverable estate;
- the debtor cannot be located after reasonable attempts;
- the cost of recovery exceeds the value of the debt; or
- legal advice indicates recovery is unlikely to be successful.

All write-offs must be supported by appropriate documentation and approved in accordance with delegated authority.

Write-off of a debt does not extinguish the legal right to recover the debt at a future time.

Low-value debts may be written off where the cost of recovery exceeds the value of the debt, in accordance with delegated authority.

Compliance & Reporting

Appropriate internal controls, including segregation of duties, will be maintained in the raising, recovery, and write-off of debts to ensure accountability and transparency.

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A report will be prepared for the Council listing the name of the debtor, the description of the debt, the amount outstanding, efforts undertaken to recover funds, the period overdue and a reason for write off. Bad debts will be recognized when the sundry debt is seen to be no longer commercially collectable.

2.0 — Bad Debts — Sundry Debtors

Where a sundry debtor has accounts unpaid for a period exceeding 3 months (90 days), and

- i) The debtor has provided documentary evidence of having filed for Bankruptcy/Insolvency; or
- ii) The debtor has moved and all reasonable attempts to locate the debtor have been unsuccessful;

Then, Council Officers shall prepare a report for the CEO listing the name of the debtor, the description of the debt, the amount outstanding, the period overdue and a reason for write off. Bad debts will be recognized when the sundry debt is seen to be no longer commercially collectable.

This policy ensures that debt recovery activities are undertaken in a consistent, transparent, and defensible manner, supporting the responsible management of public funds while maintaining fairness to debtors.





be required to pay Council any rent due until such time as the amount in arrears has been fully paid

[Outstanding rates and recovery actions will be reported to Council on a regular basis. Significant debts and recovery actions will be subject to internal review to ensure compliance with this policy.](#)

Sale of Property for non-payment of Rates

The Chief Executive Officer has delegated authority to initiate sale of property for non-payment of rates as per subdivision 6 of the Local Government Act 1995, action against land where rates or services charges are unpaid. [This action will only be considered as a last resort where all reasonable recovery actions have been exhausted.](#)





GF010		CORPORATE CREDIT CARDS	
POLICY OWNER:	Council		
DEPARTMENT:	Office of the CEO	RESPONSIBLE OFFICER:	
CREATION DATE:		REVIEW SCHEDULE:	Annually
RELATED PROCEDURES:			
RELATED FORMS:	Cardholder Agreement		
RELATED DELEGATIONS:			
RELATED POLICIES:	Procurement Policy		
LEGISLATION:	Corruption, Crime and Misconduct Act 2003 Public Sector Management Act 1994 Local Government Act 1995 Local Government (Financial Management) Regulations 1996 Goods and Services Tax Act 1999		
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
23/08/2022	Council	Nil	FC7/8/22
28/11/2023	Council	Nil	OCM 11/11/23
24/09/2024	Council	Minor: Refer minutes of Meeting	OCM 03/09/2024

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GF010 Corporate credit cards

OBJECTIVES

To provide a clear framework to enable the use of corporate transaction cards by Shire employees and provide all cardholders with guidance for correct usage of corporate transaction cards.

POLICY STATEMENT/S

Due to the limited real-time oversight at the point of purchase, corporate credit card expenditure is subject to enhanced review and monitoring controls to ensure appropriate use of public funds.

NOTE – For clarity, elected members are prohibited from using Shire transaction cards as the Local Government Act 1995 does not provide authority for an elected member to incur liabilities on behalf of the local government.

Definitions

Cardholder means an employee who has been authorised by the Chief Executive Officer to incur expenditure by means of a transaction card.

Transaction Card means a card facility (which may include credit, debit, store, parking, cab-charge, and fuel cards) approved for use in lieu of cash transactions, to incur expenditure for goods and services for the purposes of the Shire of Carnarvon business activities only in accordance with relevant Shire policies.





~~This Policy has been made by Council, and can only be amended, or revoked by it.~~

The CEO shall ensure the following practises are observed:

- The corporate transaction cards are kept secure.
- The corporate transaction cards are not to be used for personal expenses under any circumstances.
- All corporate transaction cards payments (included disputed transactions) are to be listed in the Schedule of Accounts and Transaction Card Purchases section of the monthly financial report to Council.
- Where applicable, purchases are to be made in accordance with the Shire of Carnarvon’s Purchasing Policy, and associated Procedures.
- Inappropriate purchases, even based on them being operationally related, may be recoverable from the cardholder. The cardholder is required to conclude that purchases are fair and reasonable business expenses.
- Where **possible practical**, purchases should be processed through the Purchase Order / Creditor’s system
- **C**orporate transaction cards **are-must** not to be used for cash withdrawals at any facility
- ~~Cardholders responsibilities, as outlined by the card provider (i.e., the Bank), are met at all times.~~
- corporate transaction cards limits are not to be exceeded.
- The Cardholder is responsible to pursue and resolve incorrect charges (as due to privacy legislation, only the cardholder can initiate any request for information from the bank).
- All relevant documentation regarding each transaction is retained by the cardholder and transactions are to be acquitted and reconciled monthly as per of the reconciliation procedure. A copy of all the corporate transaction cards statements and a summary thereof (including sufficient information to adequately articulate the purchase details) are to be incorporated as attachments to the signed financial statements submitted each month to Council).
- The use of the corporate transaction cards shall not be tied to any type of reward systems that provides cardholders with any personal benefit or reward.

Cardholder Agreement

- the Cardholder Agreement is as determined by the CEO.
- failure to comply with any of these requirements could result in the card being withdrawn from the employee.
- in the event of loss or theft through negligence or failure to comply with this Policy any liability arising may be passed on to the cardholder.

Principles for usage – Allowable transactions

a) Transaction card facilities may only be used where –





- the expenditure is directly arising from a Shire operational business activity for which there is an Annual Budget provision,
- the expenditure is in accordance with legislation, the Shire Purchasing Policy, Code of Conduct for Employees and any conditions or limitations applicable to the individual Cardholder,
- the procurement of the required goods or services is impractical or inefficient if undertaken via a purchase order or is not able to be obtained other than by a transaction card,
- supplier surcharges (fees) on transactions are minimised and only allowable where the alternative method of obtaining the supply (i.e., by purchase order) is more onerous, not cost effective or there is no alternative mode of supply,
- All hospitality purchases must be clearly justified, documented, and subject to enhanced review. All hospitality expenditure may only occur when it is in accordance with any Shire Hospitality Policy or is undertaken with the express permission of the Chief Executive Officer,
- official travel, accommodation and related expenses may only occur in accordance with Shire policies and procedures,
- a sufficient record of each transaction is obtained and retained in the local government Shire's records system.

b) Allowable transaction modes include –

- in-person and over the counter retail purchases,
- telephone or facsimile purchasing,
- mail order purchasing and subscriptions,
- internet purchasing.

Principles for usage – Prohibited transactions

a) The Shire prohibits the use of transaction card facilities for –

- cash advances,
- incurring expenses which are personal or private (i.e., any expenditure which is not an approved local government activity),
- making deposits onto the card, whether to offset misuse or otherwise,
- incurring capital expenditure,
- incurring expenditure for goods or services which are subject to a current supplier contract,
- incurring expenses which are not in accordance with legislation, the Shire's Purchasing Policy, the Annual Budget and / or the conditions or limitations relevant to the individual cardholder,
- apart from approved transaction cards, expenses cannot be incurred for which another transaction card is the approved facility,
- splitting expenditure to avoid compliance with the Purchasing Policy or to negate limits or conditions applicable to the Cardholder; and





- incurring expenses for the primary purpose of obtaining personal advantage through the transaction (i.e., membership or loyalty rewards);
- Alcohol purchases are prohibited unless explicitly approved by the Chief Executive Officer and supported by a clear business purpose.
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Misuse, Misconduct and Fraudulent Use

Any misuse of a corporate credit card must be promptly reported and the full amount reimbursed by the cardholder. Recovery of funds is required within 14 days of the misuse being identified

Any alleged misuse of transaction cards will be investigated and this may be subject to result in disciplinary procedures being initiated.

Where there is reasonable suspicion of misconduct or fraudulent activity arising from transaction card facilities the matter will be reported to the appropriate regulatory agency, subject to the requirements of the Public Sector Management Act 1994 and the Corruption, Crime and Misconduct Act 2003.

Cardholder duty of care and responsible use obligations

A cardholder is required to –

- keep the transaction card and access information in a safe manner; protected from improper use or loss.
- only use the transaction card for allowable purposes and not for prohibited purposes.
- obtain, create, and retain local government records that evidence transactions.
- acquit the reconciliation of transaction card usage in the required format and within required timeframes. The onus is on the cardholder to provide sufficient detail for each transaction to avoid any potential perception that a transaction may be of a personal nature.
- return the transaction card to the Shire before termination of employment, inclusive of reconciliation records.
- reimburse the Shire the full value of any unauthorised, prohibited or insufficiently reconciled expenditure.
- comply with all cardholder responsibilities as outlined by the card provider
- Rewards programs (e.g. points, cashback, airline benefits) must not be utilised on corporate credit cards
- Corporate credit card details must not be stored on personal devices or personal browser profiles

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Transaction evidence

- a) A sufficient transaction record must include the following minimum information:
- invoice and / or receipt that includes the date, company name, address, ABN, amount, and any GST amount included,





- where an invoice and / or receipt cannot be obtained, the cardholder must provide a signed statement, detailing the nature of the expense and sufficient information to satisfy the requirements above.
 - approval of the expense in (ii) above is to be referred to the Chief Executive Officer for a decision.
- b) Where a transaction card is used to incur an expense for hospitality, the transaction record must include for the purposes of Fringe Benefits Tax calculations and probity:
- the number of persons entertained,
 - the names of any employees in that number; and
 - the purpose of providing the entertainment or hospitality.

Card Reconciliation Procedures

- card statement accounts will be issued to the relevant cardholder who will, within 7 days, acquit the transactions on the account.
- transactions will be supported by a GST invoice stating the type of goods purchased, amount of goods purchased, and the price paid for the goods. The receipt shall meet the requirements of the Goods and Services Tax Act 1999 to enable a GST rebate to be applied.
- transactions shall be accompanied by a job number for costing purposes.
- should approval of expenses be refused by the CEO recovery of the expense shall be met by the cardholder.
- the cardholder shall sign and date the card statement with supporting documentation attached stating all expenditure is of a business nature.

Disputed Transactions

- the Shire is responsible for paying all accounts on the monthly card statement and the bank processes a direct debit from the Shire’s operating bank account for such. **As such:**
- when a Cardholder believes that charges are incorrect, they should first contact the supplier to determine the causes of the discrepancy and if necessary, the Corporate Services Department will notify the bank in writing.
- any amounts in dispute must be highlighted on the copy of the Cardholders statement and a copy of the written notification to the bank attached.

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Cancelled Cards

Cancellation of a Card may be necessary where the –

- cardholder changes job function within the Shire,
- cardholder terminates employment with the Shire,
- the employment of the Cardholder is terminated,
- card is no longer required,
- cardholder has not adhered to set procedures,
- misuse of the Card **occurs**; or
- other sufficient reason in the opinion of the CEO.





GF019 RATES EXEMPTIONS FOR CHARITABLE PURPOSES			
POLICY OWNER:	Council		
DEPARTMENT:	Office of the CEO	RESPONSIBLE OFFICER:	DCEO Executive Manager Corporate Strategy & Performance
CREATION DATE:	23/05/2023	REVIEW SCHEDULE:	Annually
RELATED PROCEDURES:			
RELATED FORMS:	Application for Rate Exemption		
RELATED DELEGATIONS:			
RELATED POLICIES:			
LEGISLATION:	Local Government Act 1995, Charities Act 2013 (Commonwealth)		
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
23/05/2023	Council	Nil	FC11/5/23
28/11/2023	Council	Nil	OCM 11/11/23
24/09/2024	Council	Nil	OCM 03/09/2024

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GF019 Rates Exemptions for Charitable Purposes

OBJECTIVES

The purpose of this policy is to identify a process to be followed when an organisation wishes to apply for an exemption of rates pursuant to Section 6.26(2)(g) of the Local Government Act 1995 (the Act), where it is claimed the land is used exclusively for charitable purposes.

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This Policy provides an equitable basis and administrative framework to assess applications for rates exemptions that is compliant with legislation and guided by best practice.

To provide a clear, consistent, and equitable framework for assessing applications for rates exemption, ensuring decisions are compliant with legislation, transparent, and defensible, while recognising the impact on the Shire's revenue base.

SCOPE

This policy applies to charitable and not-for-profit organisations that own land within the Shire of Carnarvon and are liable for payment of rates.

This policy applies to charitable and not-for-profit organisations that are liable for the payment of rates on land within the Shire, either as owner or as a lessee under a lease agreement.

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POLICY STATEMENT/S

Rates exemptions will be applied in a consistent, transparent, and equitable manner, ensuring decisions are based on the use of land and legislative requirements.

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Introduction





Section 6.26(2) of the Act identifies a number of situations where land is not rateable. Most are clearly defined and straightforward to apply. However, Section 6.26(2)(g) is open to some interpretation and therefore, this policy seeks to clearly define under what basis this section of the Act is to be applied by Council.

Section 6.26(2) of the Local Government Act 1995 (WA) identifies categories of land that are not rateable. While many of these categories are clearly defined, Section 6.26(2)(g), relating to land used exclusively for charitable purposes, requires interpretation.

Council is committed to adhering to the Act and providing support and guidance to applicants who provide assistance to members of the public and as such, a benefit to the community. The Shire is committed to applying the Act in a manner that is fair, equitable, and defensible, while recognising the contribution of organisations that provide a benefit to the community. Claimants: Applicants are required to evidence their right to an exemption, and demonstrate the land is used exclusively for charitable purposes.

The Act does not define what a charitable purpose is, therefore, the definition under Commonwealth Law must be applied. Under Section 12(1) of the Charities Act 2013, a charitable purpose means any of the following:

- (a) the purpose of advancing health;
- (b) the purpose of advancing education;
- (c) the purpose of advancing social or public welfare;
- (d) the purpose of advancing religion;
- (e) the purpose of advancing culture;
- (f) the purpose of promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia;
- (g) the purpose of promoting or protecting human rights;
- (h) the purpose of advancing the security or safety of Australia or the Australian public;
- (i) the purpose of preventing or relieving the suffering of animals;
- (j) the purpose of advancing the natural environment;
- any other purpose beneficial to the general public that may reasonably be regarded as analogous to, or within the spirit of, any of the purposes mentioned in paragraphs (a) to (j);
- (k) the purpose of promoting or opposing a change to any matter established by law, policy or practice in the Commonwealth, a State, a Territory or another country, if:
 - (i) in the case of promoting a change—the change is in furtherance or in aid of one or more of the purposes mentioned in paragraphs (a) to (k);
 - (ii) in the case of opposing a change—the change is in opposition to, or in hindrance of, one or more of the purposes mentioned in those paragraphs;

As the Act does not define “charitable purpose”, reference is made to the Charities Act 2013, which outlines recognised charitable purposes, including the advancement of health, education, social or public welfare, religion, culture, and other purposes beneficial to the community.

In assessing applications under Section 6.26(2)(g), the following key principles apply:

- The assessment is based on the use of the land, not the nature or status of the organisation.

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- The land must be used exclusively for a charitable purpose.
- The use must provide a public benefit, either to the community generally or to a defined section of the community.

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The key considerations when assessing an application for exemption pursuant to Section 6.26(2)(g) of the Act are:

- The use of the land, not the purpose of the applicant:
- The use must come under the provisions of the Charities Act 2013:
- The land must be used exclusively for a charitable purpose:
- The land use must be for a public benefit, where the benefit is available to members of the public generally or a particular section of the public:

When considering Australian case law, the proper test for determining whether land is used exclusively for charitable purposes is:

- (a) if land is used for a dual purpose, then it is not used exclusively for charitable purposes although one of the purposes is charitable:
- (b) if the use of the land for a charitable purpose produces a profitable by-product as a mere incident of that use, the exclusiveness of the charitable purpose is not thereby destroyed:

Consistent with Australian case law, land will not be considered to be used exclusively for charitable purposes where it is used for dual or mixed purposes. However, incidental activities that generate income will not necessarily disqualify the exemption where they are subordinate to, and in furtherance of, the charitable purpose.

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Principles

Rates exemptions are applied in a clear, transparent and equitable way to all eligible claimants, with relevant consideration given to the impact on other ratepayers and the sustainability of the Shire's public finances.

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Provisions:

1. Application for a Rates Exemption Under Section 6.26(2)(G) of the Act

1.1. All applications must be made in writing by completing an Application for Rates Exemption Form (Appendix A) and provide any supporting documentation according to the checklist on the application form. As outlined in the application checklist.

1.1.1.2. The applicant bears the responsibility of providing sufficient information to demonstrate eligibility for exemption. Incomplete applications will not be assessed until all required information is provided.

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1.2.1.3. If any information has not been provided or is unclear, the applicant may be required to provide additional information before the application will be assessed.

1.3. If the property is leased, a copy of the lease is required with the application to





~~ascertain if the lessee is liable for payment of the rates in the terms of the lease:~~

- ~~1.4. Where the property is subject to a lease, a copy of the lease agreement must be provided to confirm liability for payment of rates.~~
- ~~1.4. Rates and charges must be paid on time until a determination is made. A refund may be made if the application is successful. Rates and charges must continue to be paid in accordance with the annual rates notice until a determination is made. Approval of an exemption is not guaranteed, and any approved exemption may be applied retrospectively where applicable.~~
- ~~1.5. Applicants need to provide clear and concise information regarding the nature of their activities to illustrate eligibility for the exemption to facilitate Council's decision making. Applicants must provide adequate evidence of land use, including details of activities conducted on the property, to demonstrate that the land is used exclusively for charitable purposes.~~

2. Making a Determination

- ~~2.1. An application will be initially assessed by Shire Officers and if it meets the criteria to be considered for an exemption, a report will be given to the CEO to table as an agenda item for Council at an Ordinary Council Meeting. (At the CEO's discretion applications of a complex nature may be referred for legal advice or for a Council decision.)~~
- ~~2.1. Applications will be assessed by Shire Officers against the requirements of this policy. Where the application is considered to meet the relevant criteria, a report will be prepared for Council's consideration at an Ordinary Council Meeting. The Chief Executive Officer may seek legal advice where an application is complex or requires further interpretation.~~
- ~~2.2. To be eligible for consideration, the applicant must:~~
 - ~~2.2.2.2.1. The applicant must be a registered charity with Australian Charities and Not-for-profits Commission (ACNC) or an incorporated Not-for-Profit organisation.~~
 - ~~2.2.2. The applicant must own the property on which rates are levied or be a tenant liable for payment of the rates under a lease.~~
 - ~~2.3-2.2.3. demonstrate that the land is used exclusively for charitable purposes, as defined in the Charities Act 2013.~~
- ~~2.4. The land must be used exclusively for charitable purposes, as defined in the Charities Act 2013.~~
- ~~2.5. The applicant must not conduct any commercial operation from the property.~~
- ~~2.6. The applicant must not hold a liquor licence for the provision of alcohol for sale to the public for profit.~~
- ~~2.3. The use of the land must not include commercial activities, except where such~~

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Commented [RK8]: Not factual, commercial activities may occur if incidental to the charities purpose

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~~activities are incidental to and directly support the charitable purpose.~~

~~2.4. In assessing eligibility, consideration will be given to any revenue-generating activities conducted on the land, including the sale of goods or services, to determine whether the use remains consistent with a charitable purpose.~~

~~2.7. Council may request additional information from an organisation making the application if it considers it necessary to do so in considering the application against this policy. Council may request additional information at any stage of the assessment process where necessary to determine eligibility.~~

~~2.5. Information requested under clause 2.7 may include but, is not limited to:~~

~~2.5.1. copies of the Constitution of the organisation,~~

~~2.5.2. recent financial statements of the organisation and~~

~~2.8-2.5.3. information demonstrating precisely how any land that is subject of the application is used.~~

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3. Grant of Rates Exemptions

3.1. An exemption shall only be granted if the applicant has demonstrated they are eligible under the relevant legislation, by completing the appropriate application form and providing supporting documentation.

3.2. Any exemptions granted will be until the expiration of the next triennium when all such current exemptions will next be reviewed. ~~An annual review may be conducted to confirm that eligibility criteria for the exemption continue to be met.~~

~~3.3. The decision will be actioned by the officers and a note will be made against the property assessment.~~

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~~3.4-3.3.~~ Applicants will be notified in writing of any determination, with correspondence to include details of:

- the date the exemption applies from.
- the relevant section of the Act.
- ~~When next the approval will be reviewed; The timing of the next review, noting that exemptions are generally reviewed every three years, with provision for earlier annual review where required.~~ and,
- the amount of the general rates ~~reversed:~~ exemption applied.

~~3.5-3.4.~~ An exemption is only applicable to the rates component of the annual rates and charges. Where exemption from rates is approved, the property will still be subject to





the Emergency Services Levy and any other charges.

- 3-6-3.5. If the property has been used for the stated purpose as at 1 July of the relevant financial year, the exemption can be applied from that date and a refund given if rates have been paid prior to the determination.
- 3-7-3.6. Where the land use has changed during a financial year, any exemption granted is only applicable from the date of the change.
- 3-8-3.7. A partial exemption can be applied where only part of a defined lot is used for a charitable purpose.
- 3-9-3.8. The granting of an exemption in any year does not guarantee an ongoing exemption.
- 3-10-3.9. All exemptions are to be reviewed together every three years. In a few cases exemptions may cease prior to the three yearly review e.g. lease expiry. (Rating records will record such events)

In the instance where a local government may refuse a rates exemption application, the applicant can make an application to the Minister for Local Government for consideration that the property be rates exempt. If Ministerial approval is subsequently granted, the Council must apply a non-rateable status for that property, to the extent of the decision.

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Under Section 6.47 of the Local Government Act 1995 a Council may apply a Concession because of the nature of the undertaking of the organisation where a property does not fall into any category of Section 6.26. Concessions will be considered on a case-by-case decision and presented Council to determine.

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4. Rejected Applications

- 4.1. Where an application is declined, the applicant has options to challenge the determination.
 - 4.1.1. The applicant may object under Section 6.76 of the Act, on the basis that the land or part of the land was not rateable land.
 - 4.1.2. The applicant has the right to appeal a decision made under Section 6.76 to the State Administrative Tribunal (SAT).
 - 4.1.3. An applicant may apply for a concession under Section 6.47 of the Act. Such applications would be considered on a case-by-case basis and determined by Council.
- 4.2. Where all appeals are not successful, the final option available to the applicant is to apply to the Minister for Local Government, to make a final determination, under Section 6.26(4) of the Act.





5. Roles and Responsibilities

~~The Chief Executive Officer shall be responsible for overall administration in regard to this policy.~~

~~The Deputy CEO shall be responsible for ensuring compliance with this policy.~~

~~The Rates Officer shall be responsible for the day to day operations of the policy.~~

Key Terms/Definitions

~~**Charitable Purpose** – As defined in the Charities Act 2013.~~

~~This policy supports equitable and evidence-based decision-making in the application of rates exemptions, ensuring alignment with legislative requirements while maintaining the financial sustainability of the Shire.~~

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MEMORIALS IN ROAD RESERVES, PARKS, FORESHORES ETC Memorials in Public Spaces Policy			
ID005			
POLICY OWNER:	Council		
DEPARTMENT:	Infrastructure Services		
CREATION DATE:		REVIEW SCHEDULE:	Annually— December 3 yearly
RELATED PROCEDURES:			
RELATED FORMS:			
RELATED DELEGATIONS:			
RELATED POLICIES:			
LEGISLATION:			
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
August 2022	Council	Nil	FC 7/8/22
13/12/2022	Council	Nil	FC 4/12/22
<u>28/05/2024</u>	<u>Council</u>	<u>Minor Changes: Refer to Council Minutes</u>	<u>OCM 12/05/2024</u>

ID005 Memorials in road reserves, parks, foreshores etc. Memorials in Public Spaces

OBJECTIVES

The objective of this Policy is to:

- Provide guidance in relation to the use of public open space in the placement of memorials, monuments, plaques, and the planting of commemorative trees.
- Ensure that applications for memorials, monuments, plaques, and trees are managed on a consistent basis and in accordance with the Council’s strategic direction and corporate policies

POLICY STATEMENT/S

This Policy applies to the placement of memorials, plaques, and monuments as well as the planting of commemorative trees in Shire of Carnarvon owned/managed parks, reserves, public open space and streetscapes.

This Policy does not apply to operations of cemeteries. All items instated in accordance with this policy become Shire assets and are therefore owned and under the care, control, and management of the Shire.

The policy applies to memorials, monuments, plaques, and commemorative trees, where the naming is intended to commemorate a (deceased) person, organisation, or significant event. It also includes the placement of such items for community driven projects, where the intent of the project is to raise awareness of a particular community issue.

Requests to recognise a living person/individual does not fall within the scope of this policy.





An artwork or other feature intended primarily to enhance open space and not designed as a commemorative piece, is not considered a memorial for the purpose of this policy.

The Shire of Carnarvon recognises that members of the community may wish to use public open space to commemorate a person, group of people or event through a memorial, which adds to the value of the wellbeing of the community.

For the Shire to ensure its public open spaces continue to serve their intended purpose and are not transformed into places of mourning, and that its asset management practices are not impacted negatively, ~~subjects commemorations throughfor~~ plaques, monuments, memorials, and commemorative trees in public open space are limited to the criteria and requirements outlined in this policy.

Applications and Base Criteria

Each application will be assessed on its individual merit and must first meet one or more of the following base criteria:

- An individual or association that has contributed significantly to the cultural, political, or social aspects of the Shire of Carnarvon. Individual nominees are to be deceased, and demonstrate:
 - They were a local community member,
 - Left a tangible legacy to the community that has resonance with the broader public,
 - Placement benefits the community in acknowledging the deceased.
- An event or occasion to be commemorated:
 - Anniversary or event must be unique and highly significant to the history and development of the Shire of Carnarvon; and State of Western Australia and/or Australia
 - Reference to historical, social, or culturally significant events must be highly significant to a particular site within the Shire of Carnarvon.
- Awareness campaign:
 - Where the intent of a plaque or memorial item is to raise awareness of a particular community issue, the applicant must demonstrate the relevance of the issue to the local community. **Further to the base criteria, applications for items outlined in this policy must be received in writing to the Shire.**
- All applications relevant to memorialising an individual are to be presented to Council for consideration and approval/refusal.
- Applications for monuments that meet conditions within this policy are to be presented to Council for consideration and approval/refusal.
- All other applications that meet conditions within this policy for memorials, plaques and trees are to be presented to the CEO for consideration and approval/refusal via an internal recommendation process.





- Community requests for infrastructure items such as park benches, picnic tables and plaques, where these are related to heightening the awareness and understanding of a particular community matter need to demonstrate the campaigns relevance to the local Shire of Carnarvon community. These applications are to be presented to the CEO for consideration and approval/refusal via an internal recommendation process.

The outcome of applications are to be confirmed with the applicant/s following the relevant process.

Applicant Requirements

All applications must meet the following requirements:

- Commitment to fund the requested memorial item (plaque, memorial, monument, or tree),
- Must bear a relationship with the open space setting proposed and be consistent with any approved masterplans for the site,
- Must not detract from the aesthetic value of the identified location.

[Further to the base criteria, applications for items outlined in this policy must be received in writing to the Shire.](#)

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Plaque

The Shire will specify the size and design of the plaque.

This will be determined in accordance with the type of furniture or structure (such as raised plinth or stone) on which it will be placed.

Further to the above Memorials Criteria, monuments must also meet the following criteria:

- An individual Nominee should have made a highly significant contribution to the shared community history in the Shire of Carnarvon that is also significant at a State, National or International level.
- An individual Nominee must have achieved at a high level and contributed over and above what might be reasonably expected through paid employment, or their voluntary contribution to the community and should stand out from others who may have also made a valuable contribution.

The Shire will commission any approved monument request.

Park furniture

All furniture that is to be installed and/or on which Memorial plaques are to be placed, is at the discretion of the Shire and subject to the conditions of this Policy.

Tree selection





The type of tree to be planted is at the discretion of the Shire.

The Shire will have final approval of the exact location of the tree and installation details.

Memorial trees may be identified by a commemorative plaque or other identification at the discretion of the Shire. The appropriate Shire park, reserve, public open space, or streetscape for the placement of the memorial is to be determined by the Shire in consultation with the applicant.

Cost

Applicants must meet the cost of the purchase and installation of furniture, monuments, plaques (inclusive of any required structure for mounting purposes) and trees.

Costs are to be determined on a case-by-case basis.

Applicants will be advised of the costs prior to the application being presented for approval/refusal purposes. Applicants can advise at this stage if they do not wish to proceed with the application.

Costs are to be paid in full before the Shire will undertake the purchase of the memorial.

Life of the furniture/plaque/ tree/monument Memorials and plaques have a finite life.

The Shire envisages that infrastructure such as seating/plaques will be located at the site for a period of not less than 10 years from the date of installation.

Should a piece of memorial park furniture be vandalised beyond repair, it will be deemed to be at the end of its useful life and the Shire will use reasonable endeavours to contact the applicant/next of kin to inform them of this.

The Shire reserves the right to remove a memorial if it falls into a state of disrepair or to remove a memorial. ~~The~~ Shire will use reasonable endeavours to contact the applicant/next of kin to inform them of this.

~~The Shire will use reasonable endeavours to contact the applicant/next of kin.~~ In the case of a tree, the memorial will be for the life of the tree. ~~The Shire will use reasonable endeavours to contact the applicant/next of kin. There will be no right to renewal. Should the tree die; the applicant/next of kin will need to lodge a new application for a new memorial tree.~~

~~There will be no right to renewal and should the tree die; the applicant/next of kin will need to lodge a new application for a new memorial tree.~~

Monuments approved and commissioned in line with this policy will be deemed an asset of the Shire of Carnarvon and managed in accordance with associated practices.

Removal of Memorial





Approved memorials may be subject to review where new information arises or community expectations change. Where the Shire determines that the associated individual, organisation, or cause no longer aligns with community standards or presents reputational risk, the Shire reserves the right to remove, relocate, or amend the memorial accordingly.

Memorial Register

The relevant registers are to be updated where a memorial, plaque, monument, or tree is approved.

This may include asset databases and the memorial register.





COMMUNICATION—Elected Members Communication & Social Media			
POLICY OWNER:	Shire of Carnarvon		
DEPARTMENT:	Executive		
CREATION DATE:		REVIEW SCHEDULE:	
RELATED PROCEDURES:			
RELATED FORMS:			
RELATED DELEGATIONS:			
RELATED POLICIES:	Code of Conduct for Council Members, Committee Members and Candidates for Election		
LEGISLATION:	<i>Local Government Act 1995 (the Act)</i> Section 2.7 of the Act sets out the role of the Council Section 2.10 of the Act sets out the role of Councillors Section 2.8 of the Act sets out the role of the President Section 5.41 of the Act sets out the functions of the CEO. Code of Conduct for Council Members, Committee Members and Candidates for Election.		
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
27/09/2022	Council	Endorsed	FC4/9/22

EME034 Communication Elected Members Communication & Social Media

OBJECTIVE

The purpose of this policy is to provide a clear protocol for two-way communication between the Council and the administration.

SCOPE

The Shire President, Council Members and the CEO are leaders in the community and their conduct can impact positively and negatively on the reputation of the Shire.

The administration has respect for the Office of Council Member and values the contribution that they make.

The administration and Council Members acknowledge:

- the separation of powers enshrined in legislation (and the Code of Conduct); and
- the importance of achieving the right balance between provision of timely communication and the critical need for provision of accurate information which, on occasion, takes time to compile; and
- the importance of upholding our organisational values of courage, authenticity, respect, inclusion, humility, passion, excellence, and cohesion in all our communication.





Communication that goes to one Council Member will be sent to all Council Members, except for communication relating to integrity matters, development of Alternative Motions, development of Notices of Motions, personally sensitive information, and individual training.

It is also noted that the role of the President includes liaising with the CEO on the local government's affairs and the performance of its functions which requires heightened communication to achieve.

DEFINITIONS

N/A

POLICY STATEMENTS

Effective communication between Council Members and the administration is critical to the success of the entire organisation. Council Members and the administration have a responsibility to communicate effectively. Under section 5.92 of the Act, Council Members may request any information held by the local government that is relevant to the performance by the person of any of his or her functions under the Act or under any other written law.

The communication points for Councillors are:

- The Shire President
- CEO and Executive Managers
- Senior Executive Officer

Distribution of Council and Committee meeting agendas and minutes occurs at the direction of the Chief Executive Officer, by the Senior Executive Officer (Council and Committees) . Queries regarding the contents of agenda and minutes should be directed to the Shire President, CEO or the relevant employee responsible for such matters.

All correspondence generated and received by Council Members that relate to the business of Council is subject to the State Records Act 2000, the Freedom of Information Act 1992, and the Shire's Record Keeping Plan, and as such must be retained within the Shire's corporate recordkeeping system.

Customer Requests

Customer Service forms part of the day-to-day operations of the local government under section 5.41 of the Act. The Shire's Customer Request Management system provides a means for customers to request and report issues associated with the extensive services provided by the Shire to the community.

The Customer Request Management system is linked to the Shire's Records Management system to ensure efficient, effective, and timely responses.

As community leaders and the public face of the local government, Council Members are often a point of contact for members of the public. Members of the public will often reach out to Council Members with issues and requests for services relating to advancing planning or building matters, maintenance of parks and gardens, road works or waste collection. While Council Members have a role representing





the collective interests of electors, ratepayers, and residents of the district, acting on behalf of individual customers can put Council Members in a difficult position.

Council Members have numerous responsibilities and one of them is to abide by the rules of conduct provided for in the Local Government (Model Code of Conduct) Regulations 2021 and which are included in the Shire of Carnarvon Code of Conduct for Council Members, Committee Members and Candidates for Election. There are three clauses of relevance.

- Regulation 18 states that a Council Member must not make improper use of their office to gain directly or indirectly an advantage for the council member or any other person.
- Regulation 19 states a Council Member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- Regulation 20 states that a Councillor must not direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee or attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee.

Making some types of Customer Requests on behalf of customers could result in a perception by the administration ~~as that the Council Member initiated request was~~ a direction that must be acted on as a priority and accordingly result in an advantage to the customer.

To avoid legislative breaches, perceived or actual, when approached by members of the community, Councillors should direct the customer to the Customer Request Management system via email – shire@carnarvon.wa.gov.au or through the Shire’s website at <https://www.carnarvon.wa.gov.au/Our-Shire/Customer-Feedback-Complaints>

A model response that Council Members may wish to use when contacted by members of the public directly is below:

“Thank you for email regarding XXXX, the best way to action your issue is to contact the Shire through the Customer Request Management (CRM) system at shire@carnarvon.wa.gov.au or through Council’s website at <https://www.carnarvon.wa.gov.au/Our-Shire/Customer-Feedback-Complaints>. This will enable you to track progress on your request. A response will be provided by the Shire in accordance with the Shire’s Customer Service Charter. If you do not receive a response to your satisfaction, please follow up with me.”

If a customer is not satisfied with the Shire’s services, a Council Member may wish to:

- consult with the Shire President or the CEO and/or
- advise the customer to contact the Ombudsman.

To protect Council Members, Customer Requests received from Council Members on behalf of third parties will be treated like any other request received in the Customer Request Management system. Council Members will not receive any preferential treatment in this regard because such an action would be in conflict with the Shire’s conflict of interest procedures and Code of Conduct.





Council Members are community members and customers too, and Customer Requests received from them will be managed in accordance with the standard customer service request procedure.

Weekly Updates

The CEO issues an informal Weekly Update to Council Members at the end of each week. The purpose of the update is to provide Council Members with administration information that is not necessarily publicly available and provides a mechanism for the administration to communicate information to Council Members informally and regularly.

Weekly Updates communicate to Council Members any hot topics, general staffing information and information about the local government sector that may be of interest. The principle aim is to ensure a “no surprises” environment for Council Members. The updates are kept short and sharp without going into too much detail. Council Members are welcome to request further detail on any topic that is of particular interest or concern.

Commented [RK1]: This was flagged but no comment

Calendar

All Council Members have access to an electronic calendar through Outlook. This is the official calendar in performance of their duties and all invitations will be sent via Outlook.

Shire President – all Shire related calendar activities will be updated and managed by the Senior Executive Officer on behalf of the Shire President.

Council Members - all Shire originated calendar requests will be managed by the Senior Executive Officer who will issue invites and update calendars by sending invitations to the relevant Council Members. Council Members are required to accept or decline the meeting invitation to ensure accurate records of attendance can be maintained. Should the Council Member decline, it will indicate that they will be an apology for the meeting or event.

External agencies may send invitations directly to a Council Member for events/meetings that require attendance in an official capacity, but consideration of same should be consistent with the Shire Tickets to/Attendance at Events Policy, and guidance may be obtained via the CEO.

Shire calendars should include only Shire related activities at which Council Members are attending in an official capacity including:

- Committees of Council
- Council Advisory Groups
- External groups of which a Council Member is a Shire representative
- Shire Events.

Maintaining Confidentiality/Embargoed information

Council Members must not promote Shire information to the community ~~that has not already- until it has~~ been released or published, or until such time as the Shire President, as spokesperson for the Shire, ~~has had an opportunity to speak.~~





The CEO, or representative, will advise verbally, or in writing if appropriate, where information is deemed to be confidential in nature or embargoed. Such documents will be clearly marked 'confidential' or embargoed.

Note: Care should be taken with releasing Shire information generally, as information does not need to be marked confidential for its release to constitute a gain for another person

Meetings

In accordance with Regulation 14 of the Local Government (Administration) Regulations 1996, Council Members will receive the notice paper and agenda relating to any council or committee meeting from the time that these documents are available for inspection by members of the public. The following conventions shall apply:

- All Council Members will receive electronic versions of Council and Committee agendas and all attachments.
- All Council Members will receive a printed copy of all Council agendas and Committees that they are a member of, including confidential Items.

To minimise environmental and cost impacts, Council Members are encouraged to opt out of receiving paper copies of agendas.

Where practicable, the agenda for Ordinary Council Meetings will be provided 53 days prior to the Council meeting.

Council, and the administration recognise the importance of accurate and timely advice contained in the agenda and that on occasion, additional information on agenda items may need to be published following publication of the agenda. This shall occur using a header box in the agenda, and with the associated report (when it becomes available), being published on the Shire's website with the agenda, when available.

Late items will be permitted only with the approval of the CEO and the Shire President and in accordance with the Shire of Carnarvon Meeting Procedures Local Law.

In accordance with Regulation 6 of the Local Government (Model Code of Conduct) Regulations 2021 Council Members should ensure they read all papers prior to the meeting.

Alternative Motions / Amendments

Council Members wishing to propose an Alternative Motion or Amendment to the Officer's recommendation are encouraged to first consult with the CEO: (who can assist with formulating the draft Alternative Motion for the Council Member). This is to ensure the consequences of the Alternative Motion / Amendment are assessed for legislative compliance and operational consistency.

Council Members are encouraged to distribute Alternative Motions / Amendments prior to the meeting to all other Council Members, Executive and the Senior Executive Officer. Alternative Motions /





Amendments that are circulated prior to 1:00pm on the day of the meeting will be printed and tabled for Council Members in Chambers.

Information regarding agenda reports

Under section 5.41 of the Act, the functions of the CEO include ensuring that advice and information is available to the Council so that informed decisions can be made. The Agenda Briefing session provides an opportunity for Council Members to identify additional information requirements related to agenda reports. Responses to questions that are not answered at the Agenda Briefing will be provided to all Council Members.

Council Members seeking information on agenda reports can also request to meet with the CEO.

EXPLANATORY NOTES

N/A





Review of Card Use

All receipts and documentation will be reviewed and any expenses that do not appear to represent fair and reasonable business expenses shall be referred to the Chief Executive Officer for a decision within 7 days of receiving of cardholder providing receipts.

Procedures for Lost, Stolen and Damaged Cards

- the cardholder must formally advise the Director Corporate Services of the loss or theft without delay.
- the loss or theft of a transaction card must be reported to the card provider as a matter of priority
- advice of a damaged card is to be provided to the Director Corporate Services who will arrange a replacement.

Additional Cardholders

The CEO is the primary cardholder for the Shire and may delegate additional cardholders within the Shire's approved total credit limit.

~~Total monthly credit card limit is \$20,000.~~

The total maximum credit limit for the Shire shall be no more than \$30,000.





SOC0031		RECOVERY OF RATES	
POLICY OWNER:			
DEPARTMENT:	CORPORATE	RESPONSIBLE OFFICER:	Executive Manager Corporate Strategy & Performance
CREATION DATE:	23/08/2022	REVIEW SCHEDULE:	Annually
RELATED PROCEDURES:			
RELATED FORMS:	Instalment Arrangement Form		
RELATED DELEGATIONS:			
RELATED POLICIES:			
LEGISLATION:	Local Government Act 6.45 (and others) Regulations		
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
23/08/2022	Council	Nil	FC7/8/22
28/11/2023	Council	Nil	OCM 11/11/23
24/09/2024	Council	Nil	OCM 03/09/2024

Recovery of rates

OBJECTIVES

To ensure the timely, consistent, and equitable recovery of outstanding rates and charges, while maintaining compliance with legislative requirements, minimising financial risk, and supporting appropriate consideration of financial hardship.

POLICY STATEMENT/S

Rates are a statutory debt, and the Shire is committed to their timely and consistent recovery. Recovery actions will be applied in a fair and proportionate manner, ensuring the responsible management of public funds while allowing for appropriate consideration of financial hardship.

Financial Hardship

The Shire may consider applications for financial hardship on a case-by-case basis.

Assistance may include:

- Payment Arrangements
- Temporary deferral of recovery action

Approval of hardship arrangements must be documented and is subject to periodic review.

Payment ArrangementsCouncil accepts that there are ratepayers who cannot meet the instalment options as provided under s6.45 of the Local Government Act 1995.





The Shire may approve by application an alternative payment schedule (Henceforth called the “Financial Hardship Agreement”).

- For such an Agreement to be considered an ‘Instalment Arrangement Form’ is to be completed and returned to the Shire for approval
-
- Payment arrangements must ensure the debt is cleared within a defined and reasonable timeframe, unless otherwise approved. Upon written acceptance of an Agreement by the Shire, written confirmation will be provided to the applicant. This formalises the agreement and will commit the ratepayer to the payment schedule.
- Verbal agreements shall not be accepted.

Failure to comply with an approved payment arrangement will result in escalation to recovery action without further negotiation.

Recovery actions will be undertaken in a timely manner, generally aligned to the following timeframes:

- Final Notice: within 30 days of due date
- Letter of Demand: within 30 days of Final Notice
- Legal action: following expiry of demand period

Final Notices

Final Notices will be issued during a period generally not exceeding 30 days after the due date of a notice for payment of rates.

Such notice will be issued when:

- a. No payment has been made,
- b. Insufficient payment to cover the first instalment has been made; or
- c. Where there is no current valid instalment option (i.e., persons who have paid their first instalment option late).

Final Notices will indicate that:

- a. Rates are now in arrears,
- b. Penalty interest is being charged at the rate set by Council; and
- c. Legal action may be taken without further notice, which will add extra costs to the account.

Rates for eligible pensioners are automatically deferred in accordance with applicable legislation. Accordingly, Final Notices will not be issued for deferred amounts while eligibility remains valid. Letter of Demand





SOC0030		DEBT COLLECTION	
POLICY OWNER:	Council		
DEPARTMENT:	Office of the CEO	RESPONSIBLE OFFICER:	Executive Manager Corporate Strategy & Performance
CREATION DATE:		REVIEW SCHEDULE:	Annually
RELATED PROCEDURES:			
RELATED FORMS:			
RELATED DELEGATIONS:			
RELATED POLICIES:			
LEGISLATION:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996		
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
23/08/2022	Council	Nil	FC 7/8/2022
28/11/2023	Council	Nil	OCM 11/11/2023
24/09/2024	Council	Nil	OCM 03/09/2024

Debt Collection

OBJECTIVES

The objective of this policy is to ensure:

- an efficient, effective, and economical approach to debt collection; and
- timely control of overdue accounts and close monitoring aged accounts; and
- reduction in the likely occurrence of unrecoverable debts; and
- consistency and transparency for all debt collection activities.

Council will exercise its debt recovery powers, as outlined in Part 6 of the *Local Government Act 1995*, to reduce the overall debt burden on ratepayers. It will be guided by the principles of:

- Fairness and equity in debt recovery processes;
- Clarity and simplicity;
- Cost effectiveness to ensure the cost of collecting the debt, including staff time, does not outweigh the benefit;
- Transparency by making clear the obligations of its sundry debtors to the processes used by Council in ensuring that they meet their financial obligations;
- Flexibility by responding where necessary to changes in the local economy;
- Compliance with all regulatory obligations; and
- Effective governance and definition of roles and responsibilities.

SCOPE





This policy applies to all debts owed to the Shire, including rates, service charges, sundry debtors, and any other recoverable amounts.

POLICY STATEMENT/S

The following guidelines provide direction for the ethical and effective management of the Shire's range of debtors:

The Shire will apply a consistent, transparent, and proportionate approach to debt recovery, balancing the need to recover public funds with fairness to debtors, while ensuring recovery actions remain cost-effective and compliant with legislative requirements.

Debt Recovery Approach

The Shire will actively pursue the recovery of outstanding debts through a structured escalation process, which may include reminder notices, formal demands, payment arrangements, referral to external debt collection agencies, and legal action where required.

Recovery actions will be undertaken in a timely manner, 90 days and will be proportionate to the value and age of the debt.

Payment Terms

Payment terms for debts will be specified on the relevant invoice or notice. Debts not paid within the specified timeframe will be subject to recovery action in accordance with this policy.

Interest and Costs

Interest may be applied to overdue debts in accordance with Section 6.13(1) of the Local Government Act 1995 (WA) and the Local Government (Financial Management) Regulations 1996 (WA).

Where applicable, costs incurred in the recovery of debts, including legal and collection agency fees, may be charged to the debtor.

Payment Arrangements, Hardship and Recovery Action

The Shire may approve payment arrangements where a debtor demonstrates an inability to pay the full amount. All arrangements must be documented and adhered to. Failure to comply with an approved arrangement will result in escalation of recovery action.

Financial hardship may be considered on a case-by-case basis. Assistance may include payment arrangements or temporary deferral of recovery action, subject to appropriate documentation and approval.

Where debts remain unpaid following reasonable recovery efforts, the Shire may refer the debt to a collection agency or initiate legal proceedings to recover the outstanding amount.

Low-value debts may be written off where the cost of recovery exceeds the value of the debt, in accordance with delegated authority.

Financial Hardship

The Shire may consider financial hardship on a case-by-case basis. Assistance may include payment arrangements or temporary deferral of recovery action, subject to appropriate documentation and approval from the relevant Manager.





1.3

Write-Off of Debts

Debts will only be written off where recovery is no longer considered cost-effective or reasonably achievable. Circumstances may include, but are not limited to:

- the debtor is bankrupt, insolvent, or deceased with no recoverable estate;
- the debtor cannot be located after reasonable attempts;
- the cost of recovery exceeds the value of the debt; or
- legal advice indicates recovery is unlikely to be successful.

All write-offs must be supported by appropriate documentation and approved in accordance with delegated authority.

Write-off of a debt does not extinguish the legal right to recover the debt at a future time.

Low-value debts may be written off where the cost of recovery exceeds the value of the debt, in accordance with delegated authority.

Compliance & Reporting

Appropriate internal controls, including segregation of duties, will be maintained in the raising, recovery, and write-off of debts to ensure accountability and transparency.

A report will be prepared for the Council listing the name of the debtor, the description of the debt, the amount outstanding, efforts undertaken to recover funds, the period overdue and a reason for write off. Bad debts will be recognized when the sundry debt is seen to be no longer commercially collectable.

This policy ensures that debt recovery activities are undertaken in a consistent, transparent, and defensible manner, supporting the responsible management of public funds while maintaining fairness to debtors.





SOC0005		CORPORATE CREDIT CARDS	
POLICY OWNER:	Council		
DEPARTMENT:	Office of the CEO	RESPONSIBLE OFFICER:	
CREATION DATE:		REVIEW SCHEDULE:	Annually
RELATED PROCEDURES:			
RELATED FORMS:	Cardholder Agreement		
RELATED DELEGATIONS:			
RELATED POLICIES:	Procurement Policy		
LEGISLATION:	Corruption, Crime and Misconduct Act 2003 Public Sector Management Act 1994 Local Government Act 1995 Local Government (Financial Management) Regulations 1996 Goods and Services Tax Act 1999		
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
23/08/2022	Council	Nil	FC7/8/22
28/11/2023	Council	Nil	OCM 11/11/23
24/09/2024	Council	Minor: Refer minutes of Meeting	OCM 03/09/2024

Corporate credit cards

OBJECTIVES

To provide a clear framework to enable the use of corporate transaction cards by Shire employees and provide all cardholders with guidance for correct usage of corporate transaction cards.

POLICY STATEMENT/S

Due to the limited real-time oversight at the point of purchase, corporate credit card expenditure is subject to enhanced review and monitoring controls to ensure appropriate use of public funds.

NOTE – For clarity, elected members are prohibited from using Shire transaction cards as the Local Government Act 1995 does not provide authority for an elected member to incur liabilities on behalf of the local government.

Definitions

Cardholder means an employee who has been authorised by the Chief Executive Officer to incur expenditure by means of a transaction card.

Transaction Card means a card facility (which may include credit, debit, store, parking, cab-charge, and fuel cards) approved for use in lieu of cash transactions, to incur expenditure for goods and services for the purposes of the Shire of Carnarvon business activities only in accordance with relevant Shire policies.





The CEO shall ensure the following practises are observed:

- The corporate transaction cards are kept secure.
- The corporate transaction cards are not to be used for personal expenses under any circumstances.
- All corporate transaction cards payments (included disputed transactions) are to be listed in the Schedule of Accounts and Transaction Card Purchases section of the monthly financial report to Council.
- Where applicable, purchases are to be made in accordance with the Shire of Carnarvon's Purchasing Policy, and associated Procedures.
- Inappropriate purchases, even based on them being operationally related, may be recoverable from the cardholder. The cardholder is required to conclude that purchases are fair and reasonable business expenses.
- Where practical, purchases should be processed through the Purchase Order / Creditor's system
- Corporate transaction cards must not to be used for cash withdrawals at any facility
- Cardholders responsibilities, as outlined by the card provider (i.e., the Bank), are met at all times.
- corporate transaction cards limits are not to be exceeded.
- The Cardholder is responsible to pursue and resolve incorrect charges (as due to privacy legislation, only the cardholder can initiate any request for information from the bank).
- All relevant documentation regarding each transaction is retained by the cardholder and transactions are to be acquitted and reconciled monthly as per of the reconciliation procedure. A copy of all the corporate transaction cards statements and a summary thereof (including sufficient information to adequately articulate the purchase details) are to be incorporated as attachments to the signed financial statements submitted each month to Council).
- The use of the corporate transaction cards shall not be tied to any type of reward systems that provides cardholders with any personal benefit or reward.

Cardholder Agreement

- the Cardholder Agreement is as determined by the CEO.
- failure to comply with any of these requirements could result in the card being withdrawn from the employee.
- in the event of loss or theft through negligence or failure to comply with this Policy any liability arising may be passed on to the cardholder.

Principles for usage – Allowable transactions

a) Transaction card facilities may only be used where –

- the expenditure is directly arising from a Shire operational business activity for which there is an Annual Budget provision,
- the expenditure is in accordance with legislation, the Shire Purchasing Policy, Code of Conduct for Employees and any conditions or limitations applicable to the individual Cardholder,





- the procurement of the required goods or services is impractical or inefficient if undertaken via a purchase order or is not able to be obtained other than by a transaction card,
- supplier surcharges (fees) on transactions are minimised and only allowable where the alternative method of obtaining the supply (i.e., by purchase order) is more onerous, not cost effective or there is no alternative mode of supply,
- All hospitality purchases must be clearly justified, documented, and subject to enhanced review. All hospitality expenditure may only occur with the express permission of the Chief Executive Officer,
- official travel, accommodation and related expenses may only occur in accordance with Shire policies and procedures,
- a sufficient record of each transaction is obtained and retained in the Shire's records system.

b) Allowable transaction modes include –

- in-person and over the counter retail purchases,
- telephone or facsimile purchasing,
- mail order purchasing and subscriptions,
- internet purchasing.

Principles for usage – Prohibited transactions

a) The Shire prohibits the use of transaction card facilities for –

- cash advances,
- incurring expenses which are personal or private (i.e., any expenditure which is not an approved local government activity),
- making deposits onto the card, whether to offset misuse or otherwise,
- incurring capital expenditure,
- incurring expenditure for goods or services which are subject to a current supplier contract,
- incurring expenses which are not in accordance with legislation, the Shire's Purchasing Policy, the Annual Budget and / or the conditions or limitations relevant to the individual cardholder,
- apart from approved transaction cards, expenses cannot be incurred for which another transaction card is the approved facility,
- splitting expenditure to avoid compliance with the Purchasing Policy or to negate limits or conditions applicable to the Cardholder; and
- incurring expenses for the primary purpose of obtaining personal advantage through the transaction
- Alcohol purchases are prohibited unless explicitly approved by the Chief Executive Officer and supported by a clear business purpose.

Misuse, Misconduct and Fraudulent Use





Any misuse of a corporate credit card must be promptly reported and the full amount reimbursed by the cardholder. Recovery of funds is required within 14 days of the misuse being identified

Any alleged misuse of transaction cards will be investigated and this may result in disciplinary procedures being initiated.

Where there is reasonable suspicion of misconduct or fraudulent activity arising from transaction card facilities the matter will be reported to the appropriate regulatory agency, subject to the requirements of the Public Sector Management Act 1994 and the Corruption, Crime and Misconduct Act 2003.

Cardholder duty of care and responsible use obligations

A cardholder is required to –

- keep the transaction card and access information in a safe manner; protected from improper use or loss.
- only use the transaction card for allowable purposes and not for prohibited purposes.
- obtain, create, and retain local government records that evidence transactions.
- acquit the reconciliation of transaction card usage in the required format and within required timeframes. The onus is on the cardholder to provide sufficient detail for each transaction to avoid any potential perception that a transaction may be of a personal nature.
- return the transaction card to the Shire before termination of employment, inclusive of reconciliation records.
- reimburse the Shire the full value of any unauthorised, prohibited or insufficiently reconciled expenditure.
- comply with all cardholder responsibilities as outlined by the card provider
- Rewards programs (e.g. points, cashback, airline benefits) must not be utilised on corporate credit cards
- Corporate credit card details must not be stored on personal devices or personal browser profiles

Transaction evidence

a) A sufficient transaction record must include the following minimum information:

- invoice and / or receipt that includes the date, company name, address, ABN, amount, and any GST amount included,
- where an invoice and / or receipt cannot be obtained, the cardholder must provide a signed statement, detailing the nature of the expense and sufficient information to satisfy the requirements above.
- approval of the expense in (ii) above is to be referred to the Chief Executive Officer for a decision.

b) Where a transaction card is used to incur an expense for hospitality, the transaction record must include for the purposes of Fringe Benefits Tax calculations and probity:

- the number of persons entertained,





- the names of any employees in that number; and
- the purpose of providing the entertainment or hospitality.

Card Reconciliation Procedures

- card statement accounts will be issued to the relevant cardholder who will, within 7 days, acquit the transactions on the account.
- transactions will be supported by a GST invoice stating the type of goods purchased, amount of goods purchased, and the price paid for the goods. The receipt shall meet the requirements of the Goods and Services Tax Act 1999 to enable a GST rebate to be applied.
- transactions shall be accompanied by a job number for costing purposes.
- should approval of expenses be refused by the CEO recovery of the expense shall be met by the cardholder.
- the cardholder shall sign and date the card statement with supporting documentation attached stating all expenditure is of a business nature.

Disputed Transactions

the Shire is responsible for paying all accounts on the monthly card statement and the bank processes a direct debit from the Shire's operating bank account for such. As such:

- when a Cardholder believes that charges are incorrect, they should first contact the supplier to determine the causes of the discrepancy and if necessary, the Corporate Services Department will notify the bank in writing.
- any amounts in dispute must be highlighted on the copy of the Cardholders statement and a copy of the written notification to the bank attached.

Cancelled Cards

Cancellation of a Card may be necessary where the –

- cardholder changes job function within the Shire,
- cardholder terminates employment with the Shire,
- the employment of the Cardholder is terminated,
- card is no longer required,
- cardholder has not adhered to set procedures,
- misuse of the Card occurs; or
- other sufficient reason in the opinion of the CEO.

Review of Card Use

All receipts and documentation will be reviewed and any expenses that do not appear to represent fair and reasonable business expenses shall be referred to the Chief Executive Officer for a decision within 7 days of receiving of cardholder providing receipts.

Procedures for Lost, Stolen and Damaged Cards





- the cardholder must formally advise the Director Corporate Services of the loss or theft without delay.
- the loss or theft of a transaction card must be reported to the card provider as a matter of priority
- advice of a damaged card is to be provided to the Director Corporate Services who will arrange a replacement.

Additional Cardholders

The CEO is the primary cardholder for the Shire and may delegate additional cardholders within the Shire’s approved total credit limit.

The total maximum credit limit for the Shire shall be no more than \$30,000.





SOC0033		RATES EXEMPTIONS	
POLICY OWNER:	Council		
DEPARTMENT:	Office of the CEO	RESPONSIBLE OFFICER:	Executive Manager Corporate Strategy & Performance
CREATION DATE:	23/05/2023	REVIEW SCHEDULE:	Annually
RELATED PROCEDURES:			
RELATED FORMS:	Application for Rate Exemption		
RELATED DELEGATIONS:			
RELATED POLICIES:			
LEGISLATION:	Local Government Act 1995, Charities Act 2013 (Commonwealth)		
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
23/05/2023	Council	Nil	FC11/5/23
28/11/2023	Council	Nil	OCM 11/11/23
24/09/2024	Council	Nil	OCM 03/09/2024

Rates Exemptions

OBJECTIVES

To provide a clear, consistent, and equitable framework for assessing applications for rates exemption, ensuring decisions are compliant with legislation, transparent, and defensible, while recognising the impact on the Shire’s revenue base.

SCOPE

This policy applies to charitable and not-for-profit organisations that are liable for the payment of rates on land within the Shire, either as owner or as a lessee under a lease agreement.

POLICY STATEMENT/S

Rates exemptions will be applied in a consistent, transparent, and equitable manner, ensuring decisions are based on the use of land and legislative requirements.

Introduction

Section 6.26(2) of the Local Government Act 1995 (WA) identifies categories of land that are not rateable. While many of these categories are clearly defined, Section 6.26(2)(g), relating to land used exclusively for charitable purposes, requires interpretation.

The Shire is committed to applying the Act in a manner that is fair, equitable, and defensible, while recognising the contribution of organisations that provide a benefit to the community. Applicants are required to evidence their right to an exemption, and demonstrate the land is used exclusively for charitable purposes.

As the Act does not define “charitable purpose”, reference is made to the Charities Act 2013, which





outlines recognised charitable purposes, including the advancement of health, education, social or public welfare, religion, culture, and other purposes beneficial to the community.

In assessing applications under Section 6.26(2)(g), the following key principles apply:

- The assessment is based on the use of the land, not the nature or status of the organisation.
- The land must be used exclusively for a charitable purpose.
- The use must provide a public benefit, either to the community generally or to a defined section of the community.

Consistent with Australian case law, land will not be considered to be used exclusively for charitable purposes where it is used for dual or mixed purposes. However, incidental activities that generate income will not necessarily disqualify the exemption where they are subordinate to, and in furtherance of, the charitable purpose.

Provisions:

1. Application for a Rates Exemption Under Section 6.26(2)(G) of the Act

- 1.1. All applications must be made in writing by completing an Application for Rates Exemption Form (Appendix A) and provide any supporting documentation As outlined in the application checklist.
- 1.2. The applicant bears the responsibility of providing sufficient information to demonstrate eligibility for exemption. Incomplete applications will not be assessed until all required information is provided.
- 1.3. If any information has not been provided or is unclear, the applicant may be required to provide additional information before the application will be assessed.
- 1.4. Where the property is subject to a lease, a copy of the lease agreement must be provided to confirm liability for payment of rates.

Commented [RK1]: The onus is on the applicant to ensure sufficient information is provided.

Rates and charges must continue to be paid in accordance with the annual rates notice until a determination is made. Approval of an exemption is not guaranteed, and any approved exemption may be applied retrospectively where applicable. Applicants must provide adequate evidence of land use, including details of activities conducted on the property, to demonstrate that the land is used exclusively for charitable purposes.

2. Making a Determination

- 2.1. Applications will be assessed by Shire Officers against the requirements of this policy. Where the application is considered to meet the relevant criteria, a report will be prepared for Council's consideration at an Ordinary Council Meeting. The Chief Executive Officer may seek legal advice where an application is complex or requires further interpretation.
- 2.2. To be eligible for consideration, the applicant must:
 - 2.2.1. be a registered charity with Australian Charities and Not-for-profits Commission (ACNC) or an incorporated Not-for-Profit organisation.
 - 2.2.2. own the property on which rates are levied or be a tenant liable for payment of the rates under a lease.





- 2.2.3. demonstrate that the land is used exclusively for charitable purposes, as defined in the Charities Act 2013.
- 2.3. The use of the land must not include commercial activities, except where such activities are incidental to and directly support the charitable purpose.
- 2.4. In assessing eligibility, consideration will be given to any revenue-generating activities conducted on the land, including the sale of goods or services, to determine whether the use remains consistent with a charitable purpose.
- 2.5. Council may request additional information at any stage of the assessment process where necessary to determine eligibility. Information requested under clause 2.7 may include but, is not limited to:
- 2.5.1. copies of the Constitution of the organisation,
 - 2.5.2. recent financial statements of the organisation
 - 2.5.3. information demonstrating precisely how any land that is subject of the application is used.

3. Grant of Rates Exemptions

- 3.1. An exemption shall only be granted if the applicant has demonstrated they are eligible under the relevant legislation, by completing the appropriate application form and providing supporting documentation.
- 3.2. Any exemptions granted will be until the expiration of the next triennium when all such current exemptions will next be reviewed. An annual review may be conducted to confirm that eligibility criteria for the exemption continue to be met.
- 3.3. Applicants will be notified in writing of any determination, with correspondence to include details of:
- the date the exemption applies from.
 - the relevant section of the Act.
 - ; The timing of the next review, noting that exemptions are generally reviewed every three years, with provision for earlier annual review where required. and,
 - the amount of the general rates exemption applied.
- 3.4. An exemption is only applicable to the rates component of the annual rates and charges. Where exemption from rates is approved, the property will still be subject to the Emergency Services Levy and any other charges.
- 3.5. If the property has been used for the stated purpose as at 1 July of the relevant financial year, the exemption can be applied from that date and a refund given if rates have been paid prior to the determination.





- 3.6. Where the land use has changed during a financial year, any exemption granted is only applicable from the date of the change.
- 3.7. A partial exemption can be applied where only part of a defined lot is used for a charitable purpose.
- 3.8. The granting of an exemption in any year does not guarantee an ongoing exemption.
- 3.9. All exemptions are to be reviewed together every three years. In a few cases exemptions may cease prior to the three yearly review e.g. lease expiry. (Rating records will record such events)

In the instance where a local government may refuse a rates exemption application, the applicant can make an application to the Minister for Local Government for consideration that the property be rates exempt. If Ministerial approval is subsequently granted, the Council must apply a non-rateable status for that property, to the extent of the decision.

Under Section 6.47 of the Local Government Act 1995 a Council may apply a Concession because of the nature of the undertaking of the organisation where a property does not fall into any category of Section 6.26. Concessions will be considered on a case-by-case decision and presented Council to determine.

4. Rejected Applications

- 4.1. Where an application is declined, the applicant has options to challenge the determination.
 - 4.1.1. The applicant may object under Section 6.76 of the Act, on the basis that the land or part of the land was not rateable land.
 - 4.1.2. The applicant has the right to appeal a decision made under Section 6.76 to the State Administrative Tribunal (SAT).
 - 4.1.3. An applicant may apply for a concession under Section 6.47 of the Act. Such applications would be considered on a case-by-case basis and determined by Council.
- 4.2. Where all appeals are not successful, the final option available to the applicant is to apply to the Minister for Local Government, to make a final determination, under Section 6.26(4) of the Act.

This policy supports equitable and evidence-based decision-making in the application of rates exemptions, ensuring alignment with legislative requirements while maintaining the financial sustainability of the Shire.





SOC 0070		Memorials in Public Spaces Policy	
POLICY OWNER:	Council		
DEPARTMENT:	Infrastructure Services		
CREATION DATE:		REVIEW SCHEDULE:	- 3 yearly
RELATED PROCEDURES:			
RELATED FORMS:			
RELATED DELEGATIONS:			
RELATED POLICIES:			
LEGISLATION:			
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
August 2022	Council	Nil	FC 7/8/22
13/12/2022	Council	Nil	FC 4/12/22
28/05/2024	Council	Minor Changes: Refer to Council Minutes	OCM 12/05/2024

Memorials in Public Spaces

OBJECTIVES

The objective of this Policy is to:

- Provide guidance in relation to the use of public open space in the placement of memorials, monuments, plaques, and the planting of commemorative trees.
- Ensure that applications for memorials, monuments, plaques, and trees are managed on a consistent basis and in accordance with the Council’s strategic direction and corporate policies

POLICY STATEMENT/S

This Policy applies to the placement of memorials, plaques, and monuments as well as the planting of commemorative trees in Shire of Carnarvon owned/managed parks, reserves, public open space and streetscapes.

This Policy does not apply to operations of cemeteries. All items instated in accordance with this policy become Shire assets and are therefore owned and under the care, control, and management of the Shire.

The policy applies to memorials, monuments, plaques, and commemorative trees, where the naming is intended to commemorate a (deceased) person, organisation, or significant event. It also includes the placement of such items for community driven projects, where the intent of the project is to raise awareness of a particular community issue.

Requests to recognise a living person/individual does not fall within the scope of this policy.

An artwork or other feature intended primarily to enhance open space and not designed as a commemorative piece, is not considered a memorial for the purpose of this policy.





The Shire of Carnarvon recognises that members of the community may wish to use public open space to commemorate a person, group of people or event through a memorial, which adds to the value of the wellbeing of the community.

For the Shire to ensure its public open spaces continue to serve their intended purpose and are not transformed into places of mourning, and that its asset management practices are not impacted negatively, commemorations through plaques, monuments, memorials, and commemorative trees in public open space are limited to the criteria and requirements outlined in this policy.

Applications and Base Criteria

Each application will be assessed on its individual merit and must first meet one or more of the following base criteria:

- An individual or association that has contributed significantly to the cultural, political, or social aspects of the Shire of Carnarvon. Individual nominees are to be deceased, and demonstrate:
 - They were a local community member,
 - Left a tangible legacy to the community that has resonance with the broader public,
 - Placement benefits the community in acknowledging the deceased.
- An event or occasion to be commemorated:
 - Anniversary or event must be unique and highly significant to the history and development of the Shire of Carnarvon; and State of Western Australia and/or Australia
 - Reference to historical, social, or culturally significant events must be highly significant to a particular site within the Shire of Carnarvon.
- Awareness campaign:
 - Where the intent of a plaque or memorial item is to raise awareness of a particular community issue, the applicant must demonstrate the relevance of the issue to the local community.
- All applications relevant to memorialising an individual are to be presented to Council for consideration and approval/refusal.
- Applications for monuments that meet conditions within this policy are to be presented to Council for consideration and approval/refusal.
- All other applications that meet conditions within this policy for memorials, plaques and trees are to be presented to the CEO for consideration and approval/refusal via an internal recommendation process.
- Community requests for infrastructure items such as park benches, picnic tables and plaques, where these are related to heightening the awareness and understanding of a particular community matter need to demonstrate the campaigns relevance to the local Shire of Carnarvon community. These applications are to be presented to the CEO for consideration and approval/refusal via an internal recommendation process.





The outcome of applications are to be confirmed with the applicant/s following the relevant process.

Applicant Requirements

All applications must meet the following requirements:

- Commitment to fund the requested memorial item (plaque, memorial, monument, or tree),
- Must bear a relationship with the open space setting proposed and be consistent with any approved masterplans for the site,
- Must not detract from the aesthetic value of the identified location.

Further to the base criteria, applications for items outlined in this policy must be received in writing to the Shire.

Plaque

The Shire will specify the size and design of the plaque.

This will be determined in accordance with the type of furniture or structure (such as raised plinth or stone) on which it will be placed.

Further to the above Memorials Criteria, monuments must also meet the following criteria:

- An individual Nominee should have made a highly significant contribution to the shared community history in the Shire of Carnarvon that is also significant at a State, National or International level.
- An individual Nominee must have achieved at a high level and contributed over and above what might be reasonably expected through paid employment, or their voluntary contribution to the community and should stand out from others who may have also made a valuable contribution.

The Shire will commission any approved monument request.

Park furniture

All furniture that is to be installed and/or on which Memorial plaques are to be placed, is at the discretion of the Shire and subject to the conditions of this Policy.

Tree selection

The type of tree to be planted is at the discretion of the Shire.

The Shire will have final approval of the exact location of the tree and installation details.

Memorial trees may be identified by a commemorative plaque or other identification at the discretion of the Shire. The appropriate Shire park, reserve, public open space, or streetscape





for the placement of the memorial is to be determined by the Shire in consultation with the applicant.

Cost

Applicants must meet the cost of the purchase and installation of furniture, monuments, plaques (inclusive of any required structure for mounting purposes) and trees.

Costs are to be determined on a case-by-case basis.

Applicants will be advised of the costs prior to the application being presented for approval/refusal purposes. Applicants can advise at this stage if they do not wish to proceed with the application.

Costs are to be paid in full before the Shire will undertake the purchase of the memorial.

Life of the furniture/plaque/ tree/monument Memorials and plaques have a finite life.

The Shire envisages that infrastructure such as seating/plaques will be located at the site for a period of not less than 10 years from the date of installation.

Should a piece of memorial park furniture be vandalised beyond repair, it will be deemed to be at the end of its useful life and the Shire will use reasonable endeavours to contact the applicant/next of kin to inform them of this.

The Shire reserves the right to remove a memorial if it falls into a state of disrepair or to remove a memorial. The Shire will use reasonable endeavours to contact the applicant/next of kin to inform them of this.

In the case of a tree, the memorial will be for the life of the tree. The Shire will use reasonable endeavours to contact the applicant/next of kin. There will be no right to renewal. Should the tree die; the applicant/next of kin will need to lodge a new application for a new memorial tree.

Monuments approved and commissioned in line with this policy will be deemed an asset of the Shire of Carnarvon and managed in accordance with associated practices.

Removal of Memorial

Approved memorials may be subject to review where new information arises or community expectations change. Where the Shire determines that the associated individual, organisation, or cause no longer aligns with community standards or presents reputational risk, the Shire reserves the right to remove, relocate, or amend the memorial accordingly.

Memorial Register

The relevant registers are to be updated where a memorial, plaque, monument, or tree is approved.

This may include asset databases and the memorial register.





Elected Members Communication & Social Media			
POLICY OWNER:	Shire of Carnarvon		
DEPARTMENT:	Executive		
CREATION DATE:		REVIEW SCHEDULE:	
RELATED PROCEDURES:			
RELATED FORMS:			
RELATED DELEGATIONS:			
RELATED POLICIES:	Code of Conduct for Council Members, Committee Members and Candidates for Election		
LEGISLATION:	<i>Local Government Act 1995 (the Act)</i> Section 2.7 of the Act sets out the role of the Council Section 2.10 of the Act sets out the role of Councillors Section 2.8 of the Act sets out the role of the President Section 5.41 of the Act sets out the functions of the CEO. Code of Conduct for Council Members, Committee Members and Candidates for Election.		
DOCUMENT CONTROL			
DATE REVIEWED:	REVIEWED BY:	CHANGES (IF ANY):	ENDORSED BY COUNCIL:
27/09/2022	Council	Endorsed	FC4/9/22

Elected Members Communication & Social Media

OBJECTIVE

The purpose of this policy is to provide a clear protocol for two-way communication between the Council and the administration.

SCOPE

The Shire President, Council Members and the CEO are leaders in the community and their conduct can impact positively and negatively on the reputation of the Shire.

The administration has respect for the Office of Council Member and values the contribution that they make.

The administration and Council Members acknowledge:

- the separation of powers enshrined in legislation (and the Code of Conduct); and
- the importance of achieving the right balance between provision of timely communication and the critical need for provision of accurate information which, on occasion, takes time to compile; and
- the importance of upholding our organisational values of courage, authenticity, respect, inclusion, humility, passion, excellence, and cohesion in all our communication.





Communication that goes to one Council Member will be sent to all Council Members, except for communication relating to integrity matters, development of Alternative Motions, development of Notices of Motions, personally sensitive information, and individual training.

It is also noted that the role of the President includes liaising with the CEO on the local government's affairs and the performance of its functions which requires heightened communication to achieve.

DEFINITIONS

N/A

POLICY STATEMENTS

Effective communication between Council Members and the administration is critical to the success of the entire organisation. Council Members and the administration have a responsibility to communicate effectively. Under section 5.92 of the Act, Council Members may request any information held by the local government that is relevant to the performance by the person of any of his or her functions under the Act or under any other written law.

The communication points for Councillors are:

- The Shire President
- CEO and Executive Managers
- Senior Executive Officer

Distribution of Council and Committee meeting agendas and minutes occurs at the direction of the Chief Executive Officer, by the Senior Executive Officer (Council and Committees) . Queries regarding the contents of agenda and minutes should be directed to the Shire President, CEO or the relevant employee responsible for such matters.

All correspondence generated and received by Council Members that relate to the business of Council is subject to the State Records Act 2000, the Freedom of Information Act 1992, and the Shire's Record Keeping Plan, and as such must be retained within the Shire's corporate recordkeeping system.

Customer Requests

Customer Service forms part of the day-to-day operations of the local government under section 5.41 of the Act. The Shire's Customer Request Management system provides a means for customers to request and report issues associated with the extensive services provided by the Shire to the community.

The Customer Request Management system is linked to the Shire's Records Management system to ensure efficient, effective, and timely responses.

As community leaders and the public face of the local government, Council Members are often a point of contact for members of the public. Members of the public will often reach out to Council Members with issues and requests for services relating to advancing planning or building matters, maintenance of parks and gardens, road works or waste collection. While Council Members have a role representing





the collective interests of electors, ratepayers, and residents of the district, acting on behalf of individual customers can put Council Members in a difficult position.

Council Members have numerous responsibilities and one of them is to abide by the rules of conduct provided for in the Local Government (Model Code of Conduct) Regulations 2021 and which are included in the Shire of Carnarvon Code of Conduct for Council Members, Committee Members and Candidates for Election. There are three clauses of relevance.

- Regulation 18 states that a Council Member must not make improper use of their office to gain directly or indirectly an advantage for the council member or any other person.
- Regulation 19 states a Council Member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- Regulation 20 states that a Councillor must not direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee or attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee.

Making some types of Customer Requests on behalf of customers could result in a perception by the administration that the Council Member initiated request was a direction that must be acted on as a priority and accordingly result in an advantage to the customer.

To avoid legislative breaches, perceived or actual, when approached by members of the community, Councillors should direct the customer to the Customer Request Management system via email – shire@carnarvon.wa.gov.au or through the Shire’s website at <https://www.carnarvon.wa.gov.au/Our-Shire/Customer-Feedback-Complaints>

A model response that Council Members may wish to use when contacted by members of the public directly is below:

“Thank you for email regarding XXXX, the best way to action your issue is to contact the Shire through the Customer Request Management (CRM) system at shire@carnarvon.wa.gov.au or through Council’s website at <https://www.carnarvon.wa.gov.au/Our-Shire/Customer-Feedback-Complaints>. This will enable you to track progress on your request. A response will be provided by the Shire in accordance with the Shire’s Customer Service Charter. If you do not receive a response to your satisfaction, please follow up with me.”

If a customer is not satisfied with the Shire’s services, a Council Member may wish to:

- consult with the Shire President or the CEO and/or
- advise the customer to contact the Ombudsman.

To protect Council Members, Customer Requests received from Council Members on behalf of third parties will be treated like any other request received in the Customer Request Management system. Council Members will not receive any preferential treatment in this regard because such an action would be in conflict with the Shire’s conflict of interest procedures and Code of Conduct.





Council Members are community members and customers too, and Customer Requests received from them will be managed in accordance with the standard customer service request procedure.

Weekly Updates

The CEO issues an informal Weekly Update to Council Members at the end of each week. The purpose of the update is to provide Council Members with administration information that is not necessarily publicly available and provides a mechanism for the administration to communicate information to Council Members informally and regularly.

Weekly Updates communicate to Council Members any hot topics, general staffing information and information about the local government sector that may be of interest. The principle aim is to ensure a “no surprises” environment for Council Members. The updates are kept short and sharp without going into too much detail.. Council Members are welcome to request further detail on any topic that is of particular interest or concern.

Calendar

All Council Members have access to an electronic calendar through Outlook. This is the official calendar in performance of their duties and all invitations will be sent via Outlook.

Shire President – all Shire related calendar activities will be updated and managed by the Senior Executive Officer on behalf of the Shire President.

Council Members - all Shire originated calendar requests will be managed by the Senior Executive Officer who will issue invites and update calendars by sending invitations to the relevant Council Members. Council Members are required to accept or decline the meeting invitation to ensure accurate records of attendance can be maintained. Should the Council Member decline, it will indicate that they will be an apology for the meeting or event.

External agencies may send invitations directly to a Council Member for events/meetings that require attendance in an official capacity, but consideration of same should be consistent with the Shire Tickets to/Attendance at Events Policy, and guidance may be obtained via the CEO.

Shire calendars should include only Shire related activities at which Council Members are attending in an official capacity including:

- Committees of Council
- Council Advisory Groups
- External groups of which a Council Member is a Shire representative
- Shire Events.

Maintaining Confidentiality/Embargoed information

Council Members must not promote Shire information to the community until it has been released or published, or until such time as the Shire President, as spokesperson for the Shire..





The CEO, or representative, will advise verbally, or in writing if appropriate, where information is deemed to be confidential in nature or embargoed. Such documents will be clearly marked 'confidential' or embargoed.

Note: Care should be taken with releasing Shire information generally, as information does not need to be marked confidential for its release to constitute a gain for another person

Meetings

In accordance with Regulation 14 of the Local Government (Administration) Regulations 1996, Council Members will receive the notice paper and agenda relating to any council or committee meeting from the time that these documents are available for inspection by members of the public. The following conventions shall apply:

- All Council Members will receive electronic versions of Council and Committee agendas and all attachments.
- All Council Members will receive a printed copy of all Council agendas and Committees that they are a member of, including confidential Items.

To minimise environmental and cost impacts, Council Members are encouraged to opt out of receiving paper copies of agendas.

Where practicable, the agenda for Ordinary Council Meetings will be provided 5 days prior to the Council meeting.

Council, and the administration recognise the importance of accurate and timely advice contained in the agenda and that on occasion, additional information on agenda items may need to be published following publication of the agenda. This shall occur using a header box in the agenda, and with the associated report (when it becomes available), being published on the Shire's website with the agenda.

Late items will be permitted only with the approval of the CEO and the Shire President and in accordance with the Shire of Carnarvon Meeting Procedures Local Law.

In accordance with Regulation 6 of the Local Government (Model Code of Conduct) Regulations 2021 Council Members should ensure they read all papers prior to the meeting.

Alternative Motions / Amendments

Council Members wishing to propose an Alternative Motion or Amendment to the Officer's recommendation are encouraged to first consult with the CEO (who can assist with formulating the draft Alternative Motion for the Council Member). This is to ensure the consequences of the Alternative Motion / Amendment are assessed for legislative compliance and operational consistency.

Council Members are encouraged to distribute Alternative Motions / Amendments prior to the meeting to all other Council Members, Executive and the Senior Executive Officer. Alternative Motions / Amendments that are circulated prior to 1:00pm on the day of the meeting will be printed and tabled for Council Members in Chambers.





Information regarding agenda reports

Under section 5.41 of the Act, the functions of the CEO include ensuring that advice and information is available to the Council so that informed decisions can be made. The Agenda Briefing session provides an opportunity for Council Members to identify additional information requirements related to agenda reports. Responses to questions that are not answered at the Agenda Briefing will be provided to all Council Members.

Council Members seeking information on agenda reports can also request to meet with the CEO.

EXPLANATORY NOTES

N/A





A Letter of Demand will be issued where rates remain unpaid following a Final Notice, providing a minimum of 14 days to respond prior to escalation.

Issue of Summonses

Following issue of Letter of Demand:

- a. Rates remaining unpaid after the expiry date shown on the Letter of Demand will be examined for the purpose of determining whether a summons will be issued.
- b. The Shire may engage a Collection Agent or Solicitor(s) to issue General Procedure Claims to those ratepayers who failed to pay by the date indicated upon the Letter of Demand.
- c. Costs incurred because of the issue of a General Procedure Claim will be applied to the ratepayers 'assessment immediately upon receipt by Council of such costs – refer s6.56 of the Act.
- d. Following issue of a General Procedure Claim, a reasonable offer to discharge a rate account (inclusive of the costs incurred through the issue of the General Procedure Claim) will be accepted.
- e. Where a General Procedure Claim has been issued and remains outstanding, action will be taken to pursue that summons by whatever means necessary to secure satisfaction of the debt.
- f. Legal proceedings will continue until payment of rates and any other outstanding costs are secured. This includes the issue of a Warrant of Execution against goods and land if necessary.
- g. In cases where the owner of a leased or rented property on which rates are outstanding cannot be located, or the owner refuses to settle amounts outstanding, notice will be served on the lessee. The lessee will then under the provisions of s6.60 of the Local Government Act 1995, be required to pay Council any rent due until such time as the amount in arrears has been fully paid

Outstanding rates and recovery actions will be reported to Council on a regular basis. Significant debts and recovery actions will be subject to internal review to ensure compliance with this policy.

Sale of Property for non-payment of Rates

The Chief Executive Officer has delegated authority to initiate sale of property for non-payment of rates as per subdivision 6 of the Local Government Act 1995, action against land where rates or services charges are unpaid. This action will only be considered as a last resort where all reasonable recovery actions have been exhausted.



5.3 TRANSITION OF BANKING PROVIDERS

File No:	TBC
Location/Address:	N/A
Name of Applicant:	Shire of Carnarvon
Name of Owner:	N/A
Author(s):	Racheal King, Corporate Assurance and Finance Advisor
Authoriser:	Amanda Leighton, Executive Manager, Corporate Strategy & Performance
Declaration of Interest:	Indirect Financial
Voting Requirement:	Simple Majority
Previous Report:	Nil
Schedules:	Nil

Authority/Discretion:

- Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive** The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets
- Legislative** Includes adopting local laws, town planning schemes and policies.
- Information** Includes items provided to Council for information purposes only that do not require a decision of Council (i.e. – for noting).
- Quasi-judicial** When Council determines an application / matter that directly affects a person’s right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses

Declaration of Interest

The author of this report is a customer of the Commonwealth Bank of Australia. It is noted that discounted banking products may be made available to employees where their Local Government Employer banks with the institution, and the author may therefore receive a financial benefit if the proposed transition proceeds.

This represents an indirect financial interest. The interest is considered minor, has been disclosed for transparency, and has not influenced the recommendations contained within this report.

Summary of Report

This report seeks approval to transition the Shire’s banking services to the Commonwealth Bank of Australia under a State Government Common Use Arrangement (CUA).

The transition is proposed in response to:

- Identified service underperformance by the current provider, and
- Resulting control weaknesses and audit implications

The proposed approach is compliant with legislative and policy requirements and delivers improved:

- Control environment
- Service levels
- Financial outcomes

Background

The Shire currently utilises a banking provider outside of a State Government Common Use Arrangement (CUA), with annual banking fees budgeted at \$30,000.

Over the past 12–18 months, a number of service delivery issues have been identified with the current provider, impacting both operational efficiency and the Shire’s internal control environment. These issues have included:

- Delays in actioning critical banking requests, particularly in relation to:
 - Addition and removal of authorised bank signatories
 - Updates to account authorities and access controls
- Inconsistent responsiveness from the provider, requiring repeated follow-up by Shire staff
- Limited escalation pathways to resolve urgent or control-related matters in a timely manner

Of particular concern, the provider failed to action authorised requests to remove and update bank signatories within an acceptable timeframe. This resulted in:

- Former or unauthorised individuals retaining access to banking authorities longer than appropriate
- A breakdown in segregation of duties controls
- Increased exposure to:
 - Unauthorised transactions
 - Fraud and error risk

These issues have been identified through internal review processes and have contributed to audit findings and/or management letter comments, highlighting deficiencies in the effectiveness of the Shire’s banking controls.

In addition to the control implications, the current arrangement has resulted in:

- Increased administrative burden on staff
- Inefficiencies in day-to-day financial operations
- Reduced confidence in the provider’s ability to support a robust control environment

Given the critical role banking services play in the Shire’s financial management framework, these issues have prompted a review of alternative providers.

A suitable alternative, the Commonwealth Bank of Australia, is available under a State Government Common Use Arrangement and maintains a local branch presence within the Shire, ensuring continuity of service delivery while addressing the identified control and performance concerns.

Stakeholder and Public Consultation

Internal consultation has been undertaken with:

- Management Team
- Finance function

External consultation:

- Review of CUA supplier capability and service offering
- WALGA Procurement Team

No public consultation is required as this is an operational procurement decision.

Statutory Environment

- Local Government Act 1995 (WA)
- Local Government (Functions and General) Regulations 1996

In accordance with Regulation 11(2)(e):

- Where goods or services are available through a State Government Common Use Arrangement, the requirement to publicly invite tenders does not apply

Relevant Plans and Policy

Policy SOC002 – Purchasing & Procurement

Risk Management Framework

Financial Implications

The Shire currently allocates approximately \$30,000 per annum for banking services.

The proposed arrangement with the Commonwealth Bank of Australia is expected to be cost neutral, with fees in line with the current provider, while offering the potential for enhanced returns on invested funds through higher term deposit interest rates.

Risk Assessment

STEP 3 – Risk Tolerance Chart Used to Determine Risk						
Consequence →		Insignificant 1	Minor 2	Major 3	Critical 4	Extreme 5
Likelihood ↘						
Almost certain	A	High	High	Extreme	Extreme	Extreme
Likely	B	Moderate	High	High	Extreme	Extreme
Possible	C	Low	Moderate	High	Extreme	Extreme
Unlikely	D	Low	Low	Moderate	High	Extreme
Rare	E	Low	Low	Moderate	High	High

Risk Category	Description	Rating	Mitigating Action/s
Financial	Loss of interest revenue due to suboptimal investment rates and inefficient cash management under current provider	3D - Moderate	Transition to Commonwealth Bank of Australia with improved term deposit rates; periodic review of investment performance
	Errors or delays in transaction processing impacting cashflow and financial reporting	3D - Moderate	Dedicated banking team to ensure timely processing; improved service level expectations and escalation pathways
Health & Safety	Minimal direct impact; however, manual workarounds due to banking delays may increase staff stress and workload	1D - Low	Improved service responsiveness reducing manual intervention and workload pressures

Reputation	Reputational damage arising from audit findings or perceived weak financial controls	3C - High	Immediate remediation of control weaknesses; strengthened governance and audit compliance through provider transition
Service disruption	Disruption to payroll, creditor payments, or receipting during transition to new banking provider	3D - Moderate	Structured implementation plan; staged transition; parallel testing of systems prior to full cutover
	Reduced banking accessibility impacting daily operations (cash deposits, in-person banking)	1D - Low	CUA provider maintains local branch; no reduction in service accessibility
Compliance	Non-compliance with internal controls and audit requirements due to failure to update bank signatories	4C - Extreme	Transition to provider with dedicated support and clear escalation; immediate update and validation of authorised signatories
	Procurement non-compliance risk if process not aligned with legislation	1D - Low	Use of CUA in accordance with Regulation 11(2)(e); documentation of procurement rationale
Property	No direct impact on Shire property assets	1D - Low	N/A
Environment	No material environmental impact	1D - Low	N/A
Fraud Fraud	Unauthorised access to bank accounts due to delayed removal of signatories	4C - Extreme	Immediate transition; validation of signatories; strengthened controls and monitoring; segregation of duties re-enforced
	Increased fraud risk due to weak banking controls and delayed provider response	3C - High	Dedicated banking team; clear escalation pathways; improved turnaround times; regular review of access controls

Community and Strategic Objectives

The proposal aligns with the following desired objectives as expressed in the *Community Strategic Plan 2022-2032*:

OBJECTIVES

In 2040 Carnarvon is a place where:

- *Our economy fosters investment and productivity in industries befitting Carnarvon’s physical and natural environment and that grows our horizons*

ADDITIONAL FOCUS AREAS:

- *Improve the trust between citizens and the Shire of Carnarvon*

BIG IDEAS FOR THE FUTURE OF CARNARVON:

- N/A

Comments

A review of the Shire's current banking arrangements has identified that the existing provider is not meeting service and control expectations, particularly in relation to the timely processing of critical requests such as bank signatory updates.

This has resulted in:

- A breakdown in key internal controls, specifically relating to authorised banking access
- Exposure to:
 - Segregation of duties breaches
 - Unauthorised transaction risk
- Audit findings and/or management letter comments, indicating deficiencies in the effectiveness of the Shire's control environment

Given the importance of banking services in supporting the Shire's financial governance framework, these issues represent a material risk that requires remediation.

In accordance with Policy SOC002– Purchasing & Procurement, procurement decisions must achieve value for money, considering not only price, but also:

- Risk
- Service quality
- Supplier capability
- Operational efficiency

On this basis, the current provider is considered not to represent value for money, as the risks and service limitations outweigh cost considerations.

An assessment of available procurement options has been undertaken. While a public tender or Request for Quotation process could be pursued, this is not considered proportionate given:

- The relatively low annual budgeted spend (\$30,000)
- The availability of a compliant supplier under a State Government Common Use Arrangement
- The need to promptly address identified control weaknesses

The proposed transition to the Commonwealth Bank of Australia under the CUA provides a balanced and practical solution, delivering:

- Improved governance outcomes, supported by a dedicated local government banking team to ensure timely actioning of requests
- Clear escalation pathways for urgent or unresolved matters, improving accountability and responsiveness
- A structured implementation plan, supporting a controlled and orderly transition of banking services
- Strengthening of the control environment, reducing the likelihood of repeat audit findings
- Enhanced service delivery, including improved responsiveness and reduced administrative burden
- Financial benefit, through higher interest rates on term deposits
- Cost neutrality, with fees on par with the current provider
- No impact on service accessibility, with a local branch available to support daily banking operations

From a procurement perspective, the proposed approach is:

- Legislatively compliant, with exemption from public tender under Regulation 11(2)(e)
- Policy compliant, as use of a CUA is an approved procurement pathway within the applicable threshold

Accordingly, the proposed transition represents a proportionate, risk-based, and value-for-money decision, delivering both:

- Immediate remediation of a control deficiency, and
- Improved operational, financial, and governance outcomes for the Shire

The review of the Shire's banking arrangements has identified a material control weakness that has resulted in audit findings and increased exposure to financial and fraud risks.

The proposed transition to the Commonwealth Bank of Australia under a State Government Common Use Arrangement provides a timely and proportionate response, delivering improvements in:

- Control effectiveness and governance
- Service responsiveness and accountability
- Financial outcomes through improved investment returns

Importantly, the transition can be implemented without additional cost and without impacting local service accessibility, while significantly reducing the Shire's risk profile.

Overall, the proposal represents a practical, compliant, and value-for-money solution that strengthens the Shire's financial management and control environment.

OFFICER'S RECOMMENDATION

That the Audit & Risk Improvement Committee recommends to Council, to proceed with the Officers recommendation to transition to the Commonwealth Bank of Australia.

5.4 OUTSTANDING DEBT REPORT APRIL 2026

File No:	ADM0127
Location/Address:	N/A
Name of Applicant:	Shire of Carnarvon
Name of Owner:	N/A
Author(s):	Racheal King, Corporate Assurance and Finance Advisor
Authoriser:	Amanda Leighton, Executive Manager, Corporate Strategy & Performance
Declaration of Interest:	Nil
Voting Requirement:	Simple Majority
Previous Report:	Outstanding Debt Report – December 2025
Schedules:	Nil

Authority/Discretion:

- Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive** The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets
- Legislative** Includes adopting local laws, town planning schemes and policies.
- Information** Includes items provided to Council for information purposes only that do not require a decision of Council (i.e. – for noting).
- Quasi-judicial** When Council determines an application / matter that directly affects a person's right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses

Summary of Report

This report provides an overview of the Shire's outstanding debt position as at [insert date], including rates, sundry debtors, and other receivables. It outlines current collection performance, key risk areas, and any material movements since the previous reporting period.

The report also highlights debts subject to payment arrangements, ageing of receivables, and any accounts recommended for escalation, including legal recovery where appropriate.

This item is presented to support governance oversight, inform decision-making regarding debt recovery actions, and ensure alignment with the Shire's adopted Debt Collection Policy and financial sustainability objectives.

Background

The Shire is responsible for the effective management and recovery of all outstanding debts, including rates, service charges, and sundry debtor accounts, in accordance with the provisions of the *Local Government Act 1995 (WA)* and supporting regulations.

Outstanding debt is monitored on an ongoing basis to ensure timely collection, maintain cashflow, and minimise the risk of financial loss. Regular reporting to the Audit and Risk Improvement Committee (ARIC) provides oversight of collection performance, emerging risks, and the effectiveness of recovery actions.

The Audit and Risk Improvement Committee will ensure compliance with the Shire's financial reporting requirements and will liaise with the Chief Executive Officer to support the effective and efficient financial management of outstanding debts, ensuring statutory obligations are met.

The Shire has adopted a structured approach to debt recovery, incorporating staged escalation processes, payment arrangements where appropriate, and referral to external agencies or legal action for long-term or high-risk debts. This approach is supported by the Shire's Debt Collection Policy and internal procedures.

This report forms part of the Shire's ongoing financial management and governance framework, providing transparency over debtor management and supporting proactive intervention where required.

Stakeholder and Public Consultation

Internal Consultation

Consultation has been undertaken with relevant internal officers, including Finance and Rates staff, to ensure the accuracy of outstanding debt data, validation of recovery actions, and alignment with current operational practices and reporting requirements.

Local Government Best Practice (Rates Consultants)

Industry guidance and benchmarking have been considered through engagement with Local Government Rates Consultants, ensuring that the Shire's debt recovery approach reflects contemporary best practice, including escalation processes, payment arrangement frameworks, and monitoring of aged receivables.

WALGA

Reference has been made to guidance and resources provided by WALGA to support a consistent and compliant approach to debt recovery, governance, and financial management within the local government sector.

No public consultation has been undertaken in relation to this report, as it relates to internal financial management and operational processes.

Statutory Environment

The management and recovery of outstanding debts is governed by the provisions of the *Local Government Act 1995 (WA)* and the *Local Government (Financial Management) Regulations 1996 (WA)*.

Under the Act, local governments are required to levy and recover rates and service charges, and are provided with mechanisms to recover unpaid amounts, including the imposition of interest, legal recovery action, and, where applicable, property-related recovery processes.

The Regulations establish requirements for sound financial management, including the maintenance of proper accounting records, internal controls, and regular financial reporting. These provisions support the monitoring and management of receivables, ensuring transparency, accountability, and timely intervention where debts remain unpaid.

In addition, the *Local Government (Audit) Regulations 1996 (WA)* require the Audit and Risk Improvement Committee to review financial management practices and support compliance with statutory reporting obligations, including oversight of debtor management as part of the broader financial control framework.

Debt recovery practices must also align with relevant legal processes and principles of administrative fairness, ensuring that all recovery actions are applied consistently, transparently, and in accordance with adopted Council policies.

Relevant Plans and Policy

Shire of Carnarvon Policy Manual

- CF007 Debt Collection
- CF011 Recovery of Rates
- CF006 Financial Hardship

Financial Implications

Outstanding debtors can adversely affect the Shire’s cashflow, reducing its capacity to deliver services and undertake planned projects. They can also increase administrative burden, impact the reliability of budget forecasting, and constrain funds available for capital investment or unforeseen expenditures.

If not effectively managed, outstanding debts may result in higher levels of bad debt write-offs and can give rise to audit concerns regarding the adequacy of financial controls and overall governance practices.

Risk Assessment

		STEP 3 – Risk Tolerance Chart Used to Determine Risk				
Consequence →		Insignificant 1	Minor 2	Major 3	Critical 4	Extreme 5
Likelihood ↘						
Almost certain	A	High	High	Extreme	Extreme	Extreme
Likely	B	Moderate	High	High	Extreme	Extreme
Possible	C	Low	Moderate	High	Extreme	Extreme
Unlikely	D	Low	Low	Moderate	High	Extreme
Rare	E	Low	Low	Moderate	High	High

Risk Category	Description	Rating	Mitigating Action/s
Financial	Non-recovery or delayed recovery of outstanding rates and sundry debtors reduces cash flow, impacts the Shire's ability to fund services and projects, and may increase bad debt write-offs.	B3 – High	Maintain proactive debt recovery processes (notices, payment arrangements, legal recovery, sale of land where applicable); continue engagement of LG Best Practices for specialist rates and recovery support; regular monitoring and reporting to ELT, ARIC and Council.
Health & Safety	N/A	N/A	N/A
Reputation	Perception that the Shire is either not managing debts effectively (poor financial governance) or is acting unfairly towards vulnerable ratepayers if recovery is not balanced with hardship considerations.	C3 – Moderate	Apply Shire policies CF006 Financial Hardship, CF007 Debt Collection and CF011 Recovery of Rates consistently; ensure clear, respectful communication with debtors; regularly report debt recovery progress to ARIC and Council to demonstrate oversight and transparency.
Service Disruption	Cash flow constraints from high outstanding debt may limit the Shire's capacity to sustain current service levels or deliver planned projects.	C3 – Moderate	Ongoing cash flow forecasting and budget review; prioritise essential services; align recovery activity with treasury management to support operational funding needs.
Compliance	Failure to comply with the Local Government Act 1995, Rates and Charges (Rebates and Deferments) Act 1992 and associated regulations in applying concessions, deferrals and recovery processes.	C3 – Moderate	Use specialist provider (LG Best Practices) for complex rating and recovery functions; provide training to finance staff; conduct periodic internal reviews and audits of rates and debt recovery processes; ensure decisions are documented and in line with adopted policies.
Property	Errors in initiating sale of land or other enforcement action for unpaid rates may expose the Shire to disputes or claims.	D2 – Low	Follow statutory timelines and notice requirements; obtain legal advice for sale of land and complex recovery matters; maintain clear records of actions taken.
Environment	N/A	N/A	N/A
Fraud	Inadequate segregation of duties or oversight in debtor management could enable misappropriation, unauthorised write-offs or manipulation of debtor balances.	D2 – Low	Maintain segregation of duties, delegated authority limits and documented approval processes; ensure regular reconciliations and management review; report material write-offs and variances through ARIC and Council as required.

Community and Strategic Objectives

The proposal aligns with the following desired objectives as expressed in the *Community Strategic Plan 2022-2032*:

OBJECTIVES

In 2040 Carnarvon is a place where:

- *Our economy fosters investment and productivity in industries befitting Carnarvon’s physical and natural environment and that grows our horizons*

ADDITIONAL FOCUS AREAS:

- *Improve the trust between citizens and the Shire of Carnarvon*

BIG IDEAS FOR THE FUTURE OF CARNARVON:

- N/A

Comments

Comments

1. Rates and Service Charges

For the 2025/2026 financial year, the Shire levied \$7,689,939 in rates, services and charges. When added to the opening outstanding balance from prior years of \$2,085,877, the total collectible amount for the year was \$9,694,567.

As at 31 March 2026, receipts totalled \$6,817,491, leaving a closing outstanding balance of \$2,877,076. This includes \$113,317 in Pensioner Deferred Rates, which are recoverable only upon sale of the property or change of ownership. Excluding these deferrals, the net recoverable outstanding balance is \$2,721,324. The collection rate for the year to date is 70.3%.

Table one – Summary of 2025/2026 Rates Position

1. Item	2. Amount	3. Notes
4. Opening Balance (Prior Years)	5. \$2,085,877	6. Outstanding at 1 July 2025
7. Rates levied 2025/2026	8. \$7,689,939	9. Current year billings
10. Total Collectible	11. \$9,694,567	12. Opening balance + Current Year
13. Receipts during the year	14. \$6,817,491	15. Payments received
16. Closing balance 30/11/2025	17. 2,877,076	18. 70.3% of total collectible
19. Less: Pensioner Deferred Rates	20. (113,317)	21. Recoverable only upon sale/ownership change
22. Net recoverable outstanding	23. \$2,721,324	24.

Table Two – Breakdown by Years

25. Reporting Period	26. Outstanding Rates Levied	27. Percentage

28. Current Year (2025/2026)	29. \$1,224,535	30. 42.56%
31. One Year Overdue	32. \$786,665	33. 27.34%
34. Two Years Overdue	35. \$404,971	36. 14.08%
37. Three Years Overdue	38. \$460,905	39. 16.02%
40. Total	41. \$2,877,076	42. 100%

While the proportion of current year debt is encouraging, the level of aged debt remains a concern and will be addressed through targeted recovery action.

Recoverable VS Non-Recoverable Debt

Certain portions of the outstanding debt cannot be recovered immediately due to legislative restrictions, including:

- Pensioner deferrals and rebates under the *Rates and Charges (Rebates and Deferments) Act 1992*
- Eligible pensioners and seniors may legally defer payment of their rates, or receive a rebate, until the property is sold or ownership changes. The Shire cannot compel payment before that time.
 - Hardship arrangements under the *Local Government Act 1995*
- Allows payment arrangements for ratepayers experiencing genuine financial hardship. While an arrangement is in place and being met, recovery action is paused.
 - Properties where sale procedures cannot yet be initiated due to legislative timelines
- Prescribes specific timeframes and notice requirements before a property can be sold for unpaid rates. Until these are met, sale cannot proceed.

Non recoverable or legislatively restricted debt is not as a result of Shire inaction, but rather statutory requirements

Specific Areas of Concern

- Three-year debt: \$406,905 outstanding. A review is progressing to determine if recovery action can commence under *Local Government Act 1995*, s.6.64, which permits the sale of a property where rates have been unpaid for three or more years, following the required statutory process.
- Commercial waste charges: \$85,791 outstanding. A review is progressing to determine circumstances, with immediate payment demands to be issued where appropriate, along with a review of whether waste collection services can be suspended for persistent non-payment, subject to legal and operational considerations.
- Domestic pensioner waste charges: \$8,252 outstanding. Follow-up letters will be issued immediately after 10 September for any unpaid balances. Approved payment arrangements can help maintain rebate eligibility.
- Principal debt totalling \$1,285,205 in Rates has been referred to Debt Collection, with \$7,674 being collected as of 16th April 2026. Originally this was from 176 Assessments, with 10 Assessments now closed due to payment being received.

Current Legislative Recovery Options

Under Western Australian legislation, the Shire's recovery options include:

- Issuing Final Notices and General Procedure Claims
- Entering payment arrangements
- Applying the three-year sale process for unpaid rates

- Engaging debt collection agencies for formal recovery steps

Limitations include mandatory acceptance of reasonable payment offers (if ordered by a Magistrate), and the inability to recover certain statutory concessions or deferred rate.

Rates Officer Context

Due to the inability to recruit a technically qualified Rates Officer, the service has been outsourced to LG Best Practices. This reflects increasing compliance obligations under the *Local Government Act 1995*, the *Rates and Charges (Rebates and Deferments) Act 1992*, and other subsidiary legislation.

The specialist nature of the role demands accuracy, up-to-date legislative knowledge, and consistent application of complex rating provisions, including exemptions, concessions, pensioner deferrals, minimum payments, and differential rates. Non-compliance in any of these areas can result in significant financial and reputational risk for the Shire.

The Shire will continue using LG Best Practices for specialist rates and debt recovery support, including:

- Staff training
- Monitoring recovery progress
- Assistance with reporting to this Committee and Council to maintain oversight

2. Sundry Debtors (Fees and Charges)

With the debtors balance at close of February being \$493,739, March has seen a significant increase to \$4,910,423. The overall increase should be recognised as reflecting active progress against grant funding, milestone achievements, and the delivery of operational and capital programs. Of the total balance, \$4,461,308 has been raised within the past 14 days and remains within standard payment terms. There are no concerns regarding the receipt of grant funding.

The aged trial balance as at 31 March 2026 shows a total of \$4,910,423 in outstanding amounts, broken down as follows:

- Current (less than 14 days): \$4,461,308
- Greater than 30 days: \$504
- Greater than 60 days: \$361
- Greater than 90 days: \$454,138

A substantial portion of the over-90-day outstanding balance, totalling \$390,707, is associated with Regional Express (REX) Holdings, which is currently under administration, resulting in delays to the recovery process. Of the total outstanding amount 90-day outstanding balances, \$454,138 (approximately 86%) is attributable to REX.

The Shire has submitted a grant application under the Regional and Remote Support Program to offset this amount, with the program closing on 14 March 2026. The outcome is currently pending.

A sum of \$17,735.72 represents the CESM contribution, which is currently on hold pending dispute and an outstanding debt of \$13,750.00 remains outstanding from a supplier who was engaged to perform a service for the Shire as part of a grant funded initiative. Due to circumstances beyond the control of the Shire and Supplier the initiative was unable to occur, and as a result, the supplier is required to repay the deposit. This has now been referred to debt collection as requests to enter into a payment arrangement have been unsuccessful.

In addition, outstanding accounts totalling \$33,916 has been referred to legal for recovery. As at 31 March 2026, the balance remaining for these matters is \$19,820, relating to debtors. The Shire will continue to pursue legal advice and appropriate enforcement pathways to recover all outstanding amounts.

OFFICER'S RECOMMENDATION

That the Audit & Risk Improvement Committee

Recommends that Council receive the information contained in the report detailing outstanding rates and sundry debtors as at 31 March 2025.

5.5 OVERVIEW OF GRANT FUNDING 2025/2026

File No:	ADM1737
Location/Address:	N/A
Name of Applicant:	Shire of Carnarvon
Name of Owner:	N/A
Author(s):	Caroline Ballard, Governance & Information Coordinator
Authoriser:	Amanda Leighton, Executive Manager, Corporate Strategy & Performance
Declaration of Interest:	Nil
Voting Requirement:	Simple Majority
Previous Report:	N/A
Schedules:	Nil

Authority/Discretion:

- Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive** The substantial direction setting and oversight role of the Council. E.g., adopting plans and reports, accepting tenders, directing operations, setting and amending budgets
- Legislative** Includes adopting local laws, town planning schemes and policies.
- Information** Includes items provided to Council for information purposes only that do not require a decision of Council (i.e. – for noting).
- Quasi-judicial** When Council determines an application / matter that directly affects a person’s right and interest. The judicial character arises from the obligations to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licenses, applications for other permits / licenses

Summary of Report

An initial overview report to ARMC May 2025 provided a financial year-to-date (FYTD) overview of funding opportunities that have been investigated, applied for, and managed by Shire Officers. This report outlines the outcomes of grant applications submitted over a five-month period from 1 November 2025 and 10 April 2026.

The purpose of this report is to provide the Audit and Risk Improvement Committee with oversight of how external funding supports the delivery of Shire projects and services, and how associated funding risks are being monitored and managed by Officers. This includes assessment of dependencies on grant funding for key operational and capital programs, and measures in place to mitigate non-award or delayed award of grant income.

Annual and recurrent funding sources—such as the Financial Assistance Grants, Roads to Recovery, and LGGS allocations—are tracked separately through the Shire’s financial systems and are not included in this report.

Background

External funding plays a critical role in enabling the Shire of Carnarvon to deliver a wide range of infrastructure and community initiatives that may not otherwise be financially feasible within the constraints of municipal revenue alone. Grant funding is increasingly competitive and often subject to tight timeframes, co-contribution requirements, and performance-based reporting conditions.

As part of good financial governance, it is important that the Shire maintains clear oversight of its external funding activities, including applications made, funding secured, and obligations arising from grant agreements. This supports effective forward planning, ensures funding conditions are met, and assists in identifying and mitigating risks associated with grant dependency, project delays, or potential non-compliance.

The Audit and Risk Improvement Committee has an advisory role in overseeing the Shire's financial management practices and ensuring appropriate risk controls are in place. Providing a financial year-to-date report on funding applications and outcomes promotes transparency and enables the Committee to assess the extent to which grant funding activities align with the Shire's strategic objectives and risk appetite.

This report consolidates funding activity undertaken between 1 November 2025 and 10 April 2026 and includes details of:

- Applications submitted (including purpose, value, and funding body),
- Outcomes of applications (successful, unsuccessful, pending).

Stakeholder and Public Consultation

No formal public consultation has been undertaken in the preparation of this report.

Internal consultation has occurred with relevant Shire officers, cross-departmental collaboration ensures that funding opportunities are aligned with the Shire's Strategic Community Plan, Corporate Business Plan, and Long-Term Financial Plan.

The Strategic Community Plan serves as the guiding framework for identifying priority projects and services for the community. Grant applications are assessed for their alignment with the SCP objectives to ensure the Shire is pursuing external funding that directly supports the aspirations and outcomes identified by the community.

From time to time, ad hoc funding opportunities may arise that fall outside the scope of existing strategic documents. In such cases, Officers undertake a preliminary review of the opportunity to assess feasibility, risks, and potential community benefit. Where deemed suitable, these applications may proceed with the direction or endorsement of Council.

Where required under specific grant programs, stakeholder engagement has been or will be undertaken in accordance with funding body requirements. This may include letters of support, project partnerships, or community consultation to demonstrate need and local benefit.

Statutory Environment

-Local Government Act 1995 (WA) – Part 6: Financial Management

Provides the overarching legislative framework for the proper management of financial resources by local governments, including the responsibility to apply sound financial practices and pursue external funding to support operational and capital activities.

-Local Government (Financial Management) Regulations 1996 – Regulation 5

Requires local governments to establish and maintain financial management systems and procedures that ensure the proper recording, control and accountability of the Shire's financial operations, including grants received.

-Local Government (Audit) Regulations 1996 – Regulation 16

Outlines the role of the Audit and Risk Committee, including its function to review the effectiveness of the Shire's risk management, internal control and legislative compliance — which encompasses risks associated with grant dependency and funding obligations.

-Integrated Planning and Reporting Framework (IPRF) – Department of Local Government, Sport and Cultural Industries (DLGSC)

Requires that all financial planning, including the pursuit of grant funding, is aligned with the Shire's Strategic Community Plan and Corporate Business Plan, ensuring resources are directed towards community-endorsed priorities.

-Individual Grant Funding Agreements

Operate as legally binding contracts that outline specific financial, governance and reporting obligations the Shire must meet. Failure to comply with these obligations may result in funding being withheld, recovered, or reputational damage to the Shire.

Relevant Plans and Policy

- Strategic Community Plan.
- Corporate Business Plan.
- Long Term Financial Plan.
- CD006 External Grants – Procurement and Grants.

Financial Implications

External grant funding forms a critical component of the Shire's overall funding strategy and significantly contributes to the delivery of key community, economic and infrastructure initiatives. While these funds support the expansion of services and capital projects beyond the capacity of municipal revenue alone, they also introduce financial considerations that require ongoing management.

Key financial implications include:

- **Budget Amendments**
Where successful grant applications are not included in the adopted Annual Budget; formal budget amendments are required in accordance with the Shire's Budget Amendment and Review Policy (FIN002). This ensures compliance with the *Local Government Act 1995* and *Financial Management Regulations 1996*.
- **Matching Contributions**
Some grant programs require a co-contribution from the Shire; these obligations are assessed at the application stage and considered in the context of available reserves, operational capacity, and alignment with the Long-Term Financial Plan.
- **Cash Flow and Timing Risk**
Delays in funding announcements or payments can affect project delivery schedules and cash flow forecasting. Officers monitor these closely and seek to mitigate impacts through appropriate phasing of expenditure and regular financial reporting.
- **Unsuccessful Applications**
Where funding is not awarded, projects reliant on external funding may be deferred, reduced in scope, or reprioritised. This has downstream implications for asset renewal programs, service delivery and strategic outcomes.
- **Grant Acquittals and Compliance**
Failure to meet reporting or acquittal obligations may result in grant funds being withheld or reclaimed. Financial and project staff work collaboratively to ensure all grant-related expenditures are documented and acquitted in accordance with funding agreements.
- **Audit and Financial Reporting**
Grant income and associated expenditure are captured in the Shire's financial records and subject to annual audit. Proper documentation and controls ensure accountability and reduce the risk of audit qualification.

Risk Assessment

STEP 3 – Risk Tolerance Chart Used to Determine Risk						
Consequence →		Insignificant 1	Minor 2	Major 3	Critical 4	Extreme 5
Likelihood ↘						
Almost certain	A	High	High	Extreme	Extreme	Extreme
Likely	B	Moderate	High	High	Extreme	Extreme
Possible	C	Low	Moderate	High	Extreme	Extreme
Unlikely	D	Low	Low	Moderate	High	Extreme
Rare	E	Low	Low	Moderate	High	High

Risk Category	Description	Rating	Mitigating Action/s
Financial	Risk of funding shortfalls, delayed payments, or the need for unbudgeted co-contributions.	2-C Moderate	Applications are assessed for financial viability; budget amendments are submitted to Council; cash flow is monitored and matched to project milestones.
Health & Safety	Risk to officer health and safety when implementing grant-funded works or community programs.	2-D Low	Projects are planned in accordance with the Shire’s WHS procedures; risk assessments are completed prior to project commencement.
Reputation	Risk of reputational damage if grant obligations are not met, or projects are not delivered.	2-C Moderate	Internal procedures ensure compliance with grant terms; project progress is reported to Council and funding bodies; communication with stakeholders is maintained.
Service disruption	Delays in funding decisions or acquittal processes may impact service delivery timelines.	3-D Moderate	Projects are sequenced and contingency plans developed; officers monitor grant timelines and maintain flexibility in delivery schedules.
Compliance	Risk of non-compliance with funding agreements or statutory reporting.	3-C High	CD006 External Grants Policy and internal controls guide grant management; regular reporting and acquittals are overseen by Finance and project teams.
Property	Potential damage to Shire assets if projects are not appropriately scoped or delivered.	2-D Low	Project scopes and risk assessments include asset impact considerations; works are supervised by technical officers.
Environment	Risk of environmental harm if infrastructure projects are poorly scoped or regulated.	2-D Low	Environmental approvals and assessments are undertaken where required; projects are aligned with applicable legislative and environmental standards.
Fraud	Misuse or misreporting of grant funds.	2-C Moderate	All financial transactions are subject to internal controls, dual authorisations, and audit review; grant acquittals require supporting documentation.

Community and Strategic Objectives

The proposal aligns with the following desired objectives as expressed in the *Community Strategic Plan 2022-2032*:

OBJECTIVES

In 2040 Carnarvon is a place where:

- *Our equitable community is actively involved in and are responsible for developing innovative, local solutions that transcend our region for a safe and unified 6701*

ADDITIONAL FOCUS AREAS:

- *Improve the trust between citizens and the Shire of Carnarvon*
- *N/A*

Comments

To support the delivery of its strategic objectives, the Shire of Carnarvon actively seeks funding from a range of sources including State and Federal government agencies, not-for-profit organisations, and philanthropic foundations. These funding arrangements are critical in enabling the Shire to deliver a combination of core community services and additional value-adding programs that respond to community expectations.

A significant portion of grant funding directly supports the Shire’s essential operations—particularly in areas such as infrastructure, community development, and environmental management. Other grants enable the Shire to undertake enhanced or pilot initiatives that would not otherwise be financially viable. In many cases, the ability to proceed with a project or program is contingent upon securing external funding.

Officers apply a rigorous process to assess the suitability of each funding opportunity in terms of strategic alignment, financial implications, delivery capacity, and compliance obligations. Successful grants are incorporated into the budget through formal amendment processes, and all grant-funded activities are tracked to ensure conditions are met and acquittals are completed within required timeframes.

With the appointment of a dedicated Accountant and the establishment of a Special Projects Team, the Shire has strengthened its internal financial oversight and project delivery capacity. The Grants Register is actively maintained and regularly reviewed; funding milestones, project progress, and acquittal status checks will be added to the Attain Compliance calendar to enhance their tracking and ensure continued compliance.

A summary grant activity for the period 1 November 2025 to 10 April 2026 is provided in the table below:

NAME OF FUNDING BODY	NAME OF PROJECT	STATUS / FUNDING PERIOD	AMOUNT APPLIED FOR	FUNDING RECEIVED
REGIONAL & REMOTE AIRPORT SUPPORT PROGRAM	REX DEBT – FINANCIAL RELIEF TO OPERATORS (REGIONAL/REMOTE)	Pending Outcome	\$ 390707.02	\$ PENDING
ROAD SAFETY COMMISSION	BOLLARDS TO BELONGING: SAFER STREETS FO OUR PEOPLE – MARCH APPLICATION	Pending Outcome	\$ 25,000	\$ PENDING
INSPIRING WA	SEEDS FOR SCIENCE, NURTURING KNOWLEDGE FOR ALL ON YINGGARDA COUNTRY	Pending Outcome	\$ 10,000	\$ PENDING
LOTTERYWEST	EOI – ARTS AND CULTURE INFRASTRUCTURE GRANT PROGRAM	Pending Outcome	\$ 497000	\$ PENDING
NATIONAL INDIGENOUS AUSTRALIAN AGENCY	REMOTE JOBS AND ECONOMIC DEVELOPMENT PROGRAM	Pending Outcome	\$ 2505546	\$ PENDING

DEPARTMENT OF COMMUNITIES	WOMEN'S STRONGER PROGRAM 2025-26	GRANTS FOR A STRONGER FUTURE GRANTS	SUCCESSFUL FY 25/26	\$ 10,000	\$ 10,000
TOWN TEAM MOVEMENT	STREETS ALIVE STREAM 2		SUCCESSFUL FY 25/26	\$ 50,000	\$ 50,000
VOLUNTEERING WA – NVW 2026	CARNARVON VOLUNTEER WEEK -2026	NATIONAL	SUCCESSFUL FY 25/26	\$ 15,000	\$ 15,000
DEPARTMENT OF PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT	REGIONAL TRAINEESHIP PROGRAM GRANT 2025/26		SUCCESSFUL FY 25/26	\$ 50,000	\$ 50,000
LAKE MACLEOD PTY	COMMUNITY GRANT – DEFIBS AT BLOWHOLES		SUCCESSFUL FY 25/26	\$ 5,000	\$ 5,000
MRWA	RRG 26/27 – QUOBBA GNARALOO RD		SUCCESSFUL FY 26/27	\$ 717336	\$ 717336
MRWA	RRG 26/27 – MINILYA LYNDON RD		SUCCESSFUL FY 26/27	\$ 268836	\$ 268836
DEPARTMENT OF PRIMARY INDUSTRIES & REGIONAL DEVELOPMENT	ANIMAL WELFARE PROGRAM – COMPANION ANIMALS	GRANT – DESEXING	SUCCESSFUL FY 26/27	\$ 50,000	\$ 50,000
DEPARTMENT OF INFRASTRUCTURE, TRANSPORT, REGIONAL DEVELOPMENT & ARTS	SAFER LOCAL ROADS AND INFRASTRUCTURE PROGRAM (SLRIP) TRANCHE 4C		UNSUCCESSFUL	\$ 5,000,000	N/A
INJURY MATTERS: IMPROVE YOUR HEALTH	ACTIVE MINDS, ACTIVE LIVES		UNSUCCESSFUL	\$ 5,000	N/A
ROAD SAFETY COMMISSION	BOLLARDS TO BELONGING: SAFER STREETS FO OUR PEOPLE		UNSUCCESSFUL	\$ 25,000	N/A

OFFICER'S RECOMMENDATION

That the Audit & Risk Improvement Committee resolves to receive the summary of grant applications.

6 DATE OF NEXT MEETING

7 CLOSE