

TOWN OF COTTESLOE



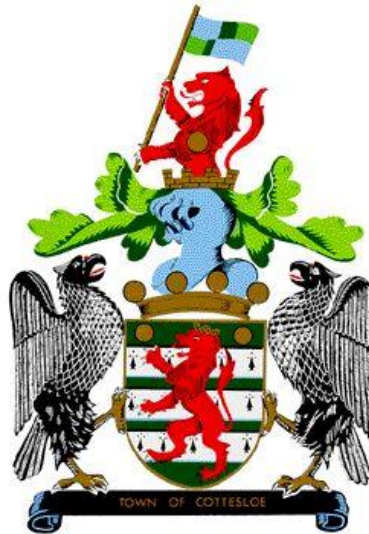
ATTACHMENTS

ORDINARY COUNCIL MEETING – 26 MARCH 2024

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TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM A: CONSULTATION FEEDBACK 1

-----Original Message-----

From: Nancy Russo [REDACTED]
Sent: Thursday, 29 February 2024 2:50 PM
To: Town Of Cottesloe <Town@cottesloe.wa.gov.au>
Subject: Property Details: Portion of Reserve 3235 Napier Street, an area of 66m2

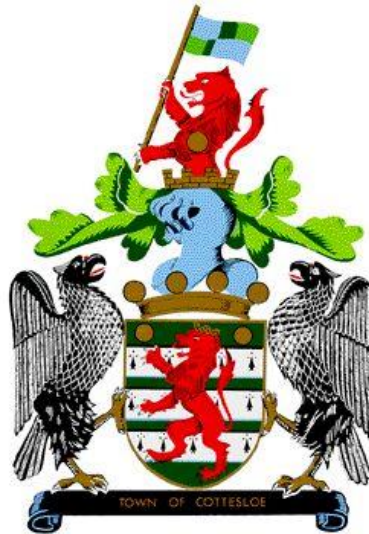
Dear Councillors

I'm very seriously concerned by this plan and the health implications for permanent residents, in close proximity to mobile towers. There are numerous studies and warnings regarding the dangers of these towers and I'd hope that Cottesloe council would inform themselves and do the necessary due diligence and research (rather than presume authorities have done it for us) and then make strong decisions to protect Cottesloe residents from dangerous new technology. There are clear recommended guidelines detailing required distances to mitigate health risks from the towers and even those distances have no long term studies of safety.

Please do due diligence and research prior to allowing this foothold. There are open spaces available at Swanbourne.

Regards
Nancy Russo.

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM B: CONSULTATION FEEDBACK 2

From: Rach Taylor [REDACTED]
Sent: Thursday, 29 February 2024 3:13 PM
To: Town Of Cottesloe <Town@cottesloe.wa.gov.au>
Subject: Opposition to the Installation of Temporary Telstra Mobile Phone Towers at John Black Dune Park, Cottesloe

Dear Mr. Matthew Scott,

I am writing to you in your capacity as the CEO of the Town of Cottesloe to express my strong opposition to the proposed installation of temporary Telstra mobile phone towers at John Black Dune Park.

This initiative, while possibly aimed at enhancing mobile connectivity, raises significant concerns that must be addressed to safeguard the well-being of our community and the integrity of our cherished local environment.

Risks and Issues:

1. **Environmental Impact:** John Black Dune Park is a valuable ecological asset to Cottesloe, providing a natural habitat for local wildlife and a green oasis for residents and visitors. The installation of temporary mobile towers threatens this balance, potentially disrupting flora and fauna through electromagnetic radiation, noise, and physical presence.
2. **Visual Amenity:** The aesthetic appeal of John Black Dune Park is undeniable, offering a natural and serene landscape that contributes to the community's quality of life. Erecting temporary structures within this picturesque setting would not only degrade the visual experience but could also lead to a decline in property values in the vicinity, affecting the financial wellbeing of local homeowners.
3. **Health Concerns:** Although the debate around the health impacts of electromagnetic radiation from mobile towers is ongoing, the precautionary principle should guide our actions. Placing such towers close to residential areas, especially within a park frequented by families and children (with the new skate park about to be completed), introduces an element of risk that our community is unwilling to accept without conclusive evidence proving its safety.
4. **Noise Pollution:** Temporary mobile towers, particularly those reliant on generators for power, can generate noise that disrupts the peaceful ambiance of John Black Dune Park and the surrounding residential areas. This noise pollution is incompatible with the tranquil environment our community values. More information is required before the community can agree on such pollution.
- 5.

Safety and Aesthetics: The physical infrastructure associated with temporary mobile towers, including cables and generators, poses not only a safety risk but also detracts from the park's natural beauty. The transient nature of these installations does not mitigate their potential to harm the aesthetic and physical safety of the park's visitors.

Recommendation:

In light of these concerns, I urge the Town of Cottesloe to reject the proposal for temporary mobile towers at John Black Dune Park. Instead, I recommend that the council collaborates with Telstra to explore alternative solutions that would still enhance mobile connectivity without compromising the health, safety, and environmental integrity of our community.

Options could include:

- *Investigating less intrusive technological solutions, such as small cell technology, which can be more easily integrated into the existing urban landscape.
-
- *Identifying alternative locations for temporary towers that are farther from residential area, children's playground/skateparks and sensitive ecological zones, thereby minimizing their impact.

The Town of Cottesloe is known for its commitment to preserving the natural beauty and health of our community. I trust that you will consider the concerns outlined in this submission and act in the best interest of the residents and the environment by finding a more appropriate solution for improving mobile connectivity.

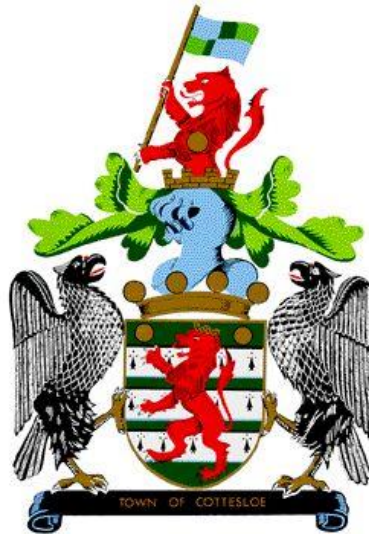
Thank you for your attention to this matter. I look forward to your response and am hopeful for a resolution that prioritizes the well-being of our community and the preservation of John Black Dune Park.

Sincerely,

Rachael Taylor

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TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM C: CONSULTATION FEEDBACK 3

From: Marion Ewing [REDACTED]
Sent: Monday, 4 March 2024 8:42 AM
To: Town Of Cottesloe <Town@cottesloe.wa.gov.au>
Subject: Proposed mobile phone tower submission

Dear Councillors

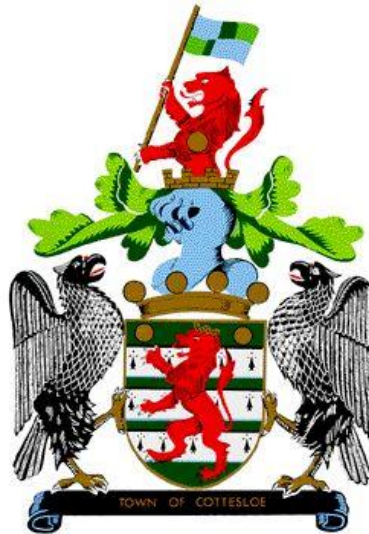
I am opposed to the erection of a tower on John Black Dune reserve as It totally compromises the proposed landscaping of the reserve following the installation of the Skate Park.
It should be on the railway reserve if indeed it is needed at all.

Regards

Marion Ewing

[REDACTED]
Cottesloe

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM D: CONSULTATION FEEDBACK 4

From: [REDACTED]
Sent: Monday, March 4, 2024 5:10 PM
To: 'Mayor Lorraine Young' <Mayor.Young@cottesloe.wa.gov.au>; 'Matthew Scott' <ceo@cottesloe.wa.gov.au>
Cc: town@cottesloe.wa.gov.au; 'Club President' [REDACTED] >
Subject: Telstra Tower : Power connection to CTC

Hello Lorraine and Matthew,

Re the Telstra tower we noted in the last meeting the following statement:

The Proponent will also need to access power to the site and the closest point is the Tennis Club (which is leased from the Town). It is understood the Tennis Club have no issue in the power being accessed (at the Proponent's cost) and Council would also need to agree to this which if Lease Approval is given would form part of the condition of the Lease.

<https://www.cottesloe.wa.gov.au/council-meetings/ordinary-council-meeting/27-february-2024-ordinary-council-meeting/339/documents/agenda.pdf>

To say we have no issue probably isn't quite right.

Our last communication is the attached email, February 2023, which was consenting to Western Power doing a design. We haven't heard anything since and haven't seen that design, so although in principle we are OK with it (and understand that like the Council we have no choice) , but we need to see the detail to ensure we have no issue.

Eg we need to see:

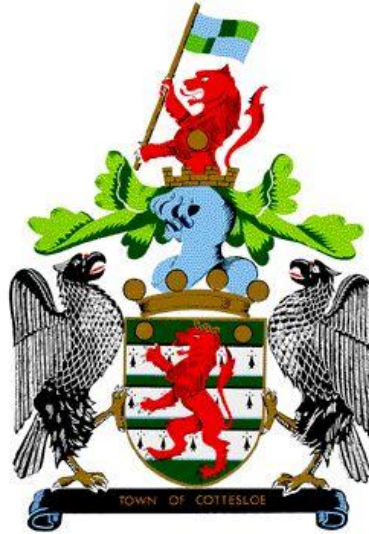
1. Redesign of the switchboard
2. Draw of the Telstra tower
3. Will there be any issues should we need to upgrade our power requirements
4. Position of meter in the box
5. Modifications to the dome.
6. Trenching location
7. Sign off by ours/ the Towns electrical consultants.

Looking forward to your response.

Regards

Richard Atkins
Treasurer
Cottesloe Tennis Club
[REDACTED]

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM A:

**AGENDA REPORT - MONTHLY FINANCIAL REPORT
1 JULY 2023 TO 31 JANUARY 2024**

TOWN OF COTTESLOE



MONTHLY FINANCIAL STATEMENTS

FOR THE PERIOD 1 JULY 2023 TO 31 JANUARY 2024

PRESENTED TO THE COUNCIL MEETING
ON 26 MARCH 2024

TOWN OF COTTESLOE
MONTHLY FINANCIAL REPORT
For the Period Ended 31 January 2024

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Town of Cottesloe
Compilation Report
For the Period Ended 31 January 2024

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Overview

Summary reports and graphical progressive graphs are provided as part of the the Monthly Summary Information. No matters of significance are noted.

Statement of Financial Activity by reporting program

This shows a surplus as at 31 January 2024 of \$7,849,854.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

Preparation

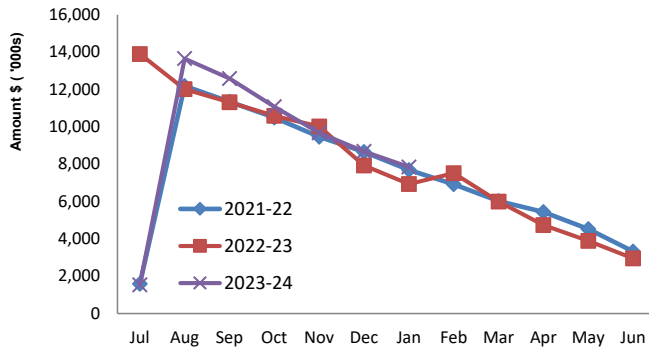
Prepared by: Wayne Richards

Reviewed by: Shane Collie

Date prepared: 11/03/2024

Town of Cottesloe
Monthly Summary Information
 For the Period Ended 31 January 2024

Liquidity Over the Year (Refer Note 3)



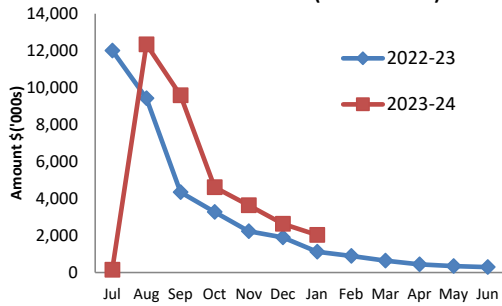
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 6,867,361
Restricted	\$ 9,148,679
	\$ 16,016,040

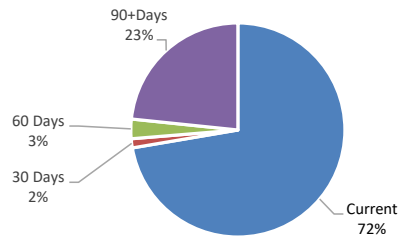
Receivables

Rates	\$ 2,038,219
Other	\$ 1,607,524
	\$ 3,645,743

Rates Receivable (Refer Note 6)



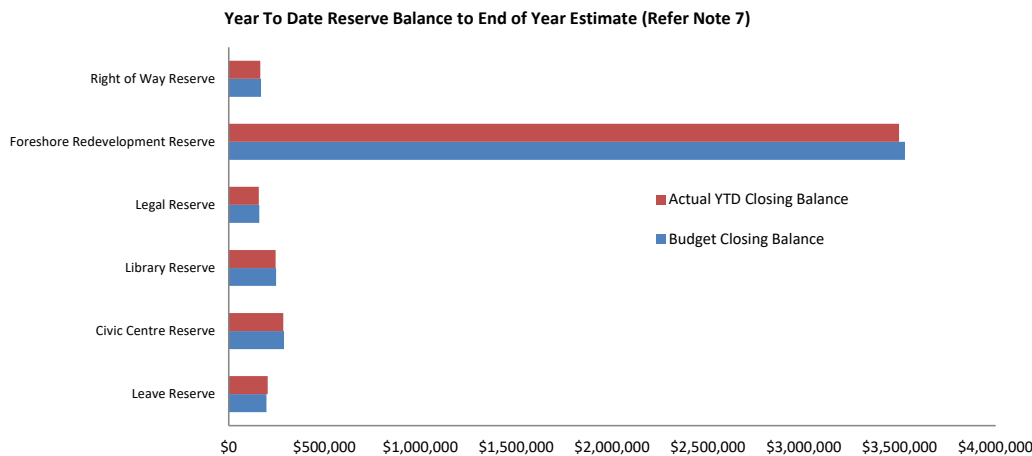
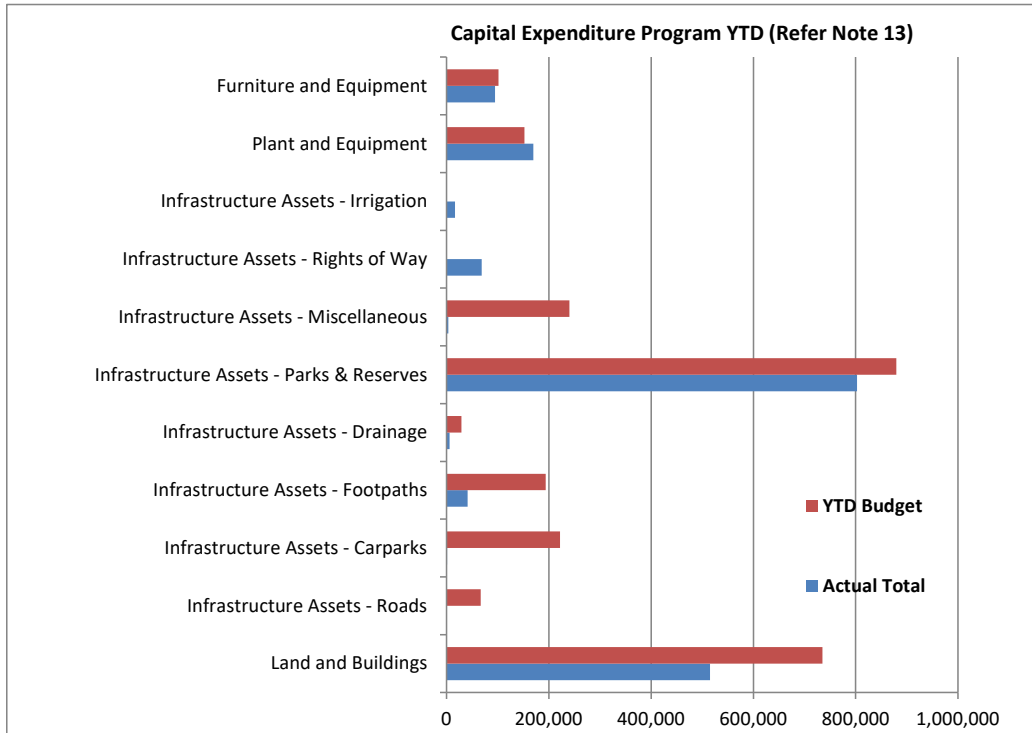
**Accounts Receivable Ageing (non-rates)
(Refer Note 6)**



Comments

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

Town of Cottesloe
Monthly Summary Information
 For the Period Ended 31 January 2024

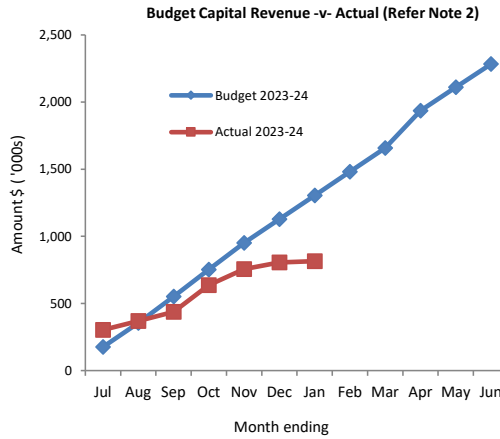
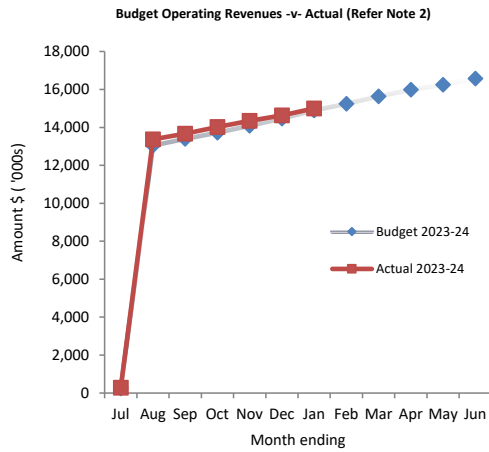


Comments

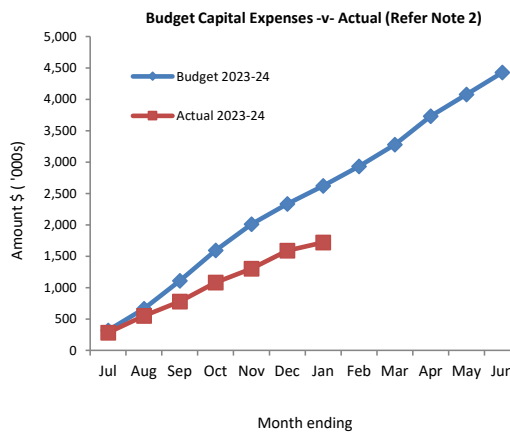
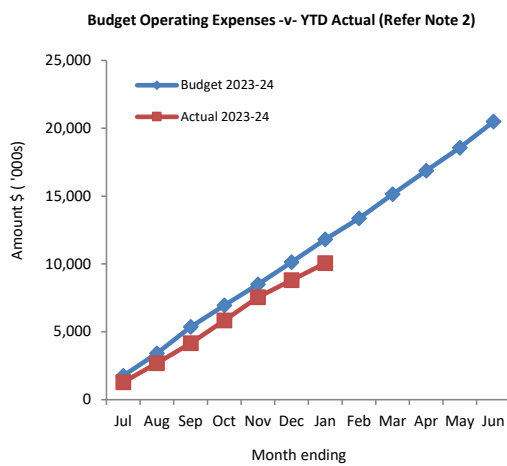
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Town of Cottesloe
Monthly Summary Information
 For the Period Ended 31 January 2024

Revenues



Expenditure



Comments

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 2024

		YTD Actual (b)	YTD Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	%
Operating Revenues						
Rates	9	12,428,133	12,417,290	12,417,290	10,843	0%
Operating Grants, Subsidies & Contributions	11	86,588	127,467	186,351	(40,879)	(32%)
Fees and Charges		1,913,170	1,888,460	3,166,373	24,710	1%
Interest Earnings		467,086	378,582	623,572	88,504	23%
Other Revenue		50,631	74,428	182,987	(23,797)	(32%)
Profit on Disposal of Assets	8	53,708	0	0	53,708	
Total Operating Revenue		14,999,316	14,886,227	16,576,573	113,089	
Operating Expense						
Employee Costs		(4,007,906)	(4,180,204)	(7,274,850)	172,298	4%
Materials and Contracts		(3,551,872)	(4,910,968)	(8,681,565)	1,359,096	28%
Utility Charges		(128,336)	(216,012)	(377,714)	87,676	41%
Depreciation on Non-Current Assets		(1,816,089)	(1,902,632)	(3,261,295)	86,543	5%
Interest Expenses		(120,016)	(109,019)	(186,872)	(10,997)	(10%)
Insurance Expenses		(133,256)	(141,731)	(246,011)	8,475	6%
Other Expenditure		(297,939)	(271,342)	(465,284)	(26,597)	(10%)
Loss on Disposal of Assets	8	0	0	0	0	
Total Operating Expenditure		(10,055,414)	(11,731,908)	(20,493,591)	1,676,494	
Funding Balance Adjustments						
Add back Depreciation		1,816,089	1,902,632	3,261,295	(86,543)	(5%)
Adjust (Profit)/Loss on Asset Disposal	8	(53,708)	0	0	(53,708)	
Other Provisions		(114,500)	0	0	(114,500)	
Net Cash from Operations		6,591,783	5,056,951	(655,723)	1,534,832	
Capital Revenues						
Grants, Subsidies and Contributions	11	720,850	1,217,520	2,134,341	(496,670)	(41%)
Proceeds from Disposal of Assets	8	93,787	86,929	149,000	6,858	8%
Total Capital Revenues		814,637	1,304,449	2,283,341	(489,812)	

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 2024

		YTD Actual (b)	YTD Budget (a)	Annual Budget	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)
Note		\$	\$	\$	\$	%
Capital Expenses						
	Furniture and Equipment	13	(94,769)	(101,415)	(131,000)	6,646 7%
	Land and Buildings	13	(514,959)	(735,000)	(1,190,000)	220,041 30%
	Plant and Equipment	13	(169,760)	(152,391)	(261,210)	(17,369) (11%)
	Infrastructure - Roads	13	0	(66,950)	(66,950)	66,950 100%
	Infrastructure - Car parks	13	(864)	(221,913)	(241,133)	221,049 100%
	Infrastructure - Footpaths	13	(41,346)	(193,708)	(332,031)	152,362 79%
	Infrastructure - Drainage	13	(5,884)	(29,170)	(50,000)	23,286 80%
	Infrastructure - Parks & Reserves	13	(802,750)	(879,320)	(1,790,829)	76,570 9%
	Infrastructure - Miscellaneous	13	(3,290)	(240,266)	(240,266)	236,976 99%
	Infrastructure - Rights of Way	13	(68,980)	0	(104,000)	(68,980)
	Infrastructure - Irrigation	13	(16,435)	0	(20,000)	(16,435)
	Total Capital Expenditure		(1,719,037)	(2,620,133)	(4,427,419)	901,096
	Net Cash from Capital Activities		(904,400)	(1,315,684)	(2,144,078)	411,284
Financing						
	Self-Supporting Loan Principal		0	33,912	67,823	(33,912) (100%)
	Transfer from Reserves	7	0	0	1,464,952	0
	Repayment of Debentures/Leases		(246,284)	(243,038)	(428,330)	(3,246) (1%)
	Transfer to Reserves	7	(176,745)	(175,014)	(567,224)	(1,731) (1%)
	Net Cash from Financing Activities		(423,029)	(384,140)	537,221	(38,889)
	Net Operations, Capital and Financing		5,264,354	3,357,127	(2,262,580)	1,907,227
	Opening Funding Surplus(Deficit)	3	2,585,500	2,585,500	2,262,580	0 0%
	Closing Funding Surplus(Deficit)	3	7,849,854	5,942,627	0	1,907,227

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 31 January 2024

	2023-2024 YTD Actual	2022-2023 Actual
	\$	
CURRENT ASSETS		
Receivables - Rates		
Rates	1,918,747	172,211
Emergency Services Levies	642,152	44,112
Rates and ESL Rebates	217,958	0
Receivables - Sundry Debtors		
Accounts Receivable - Debtors	189,496	60,100
Provision for Doubtful Debts - Debtors	(32,043)	(17,495)
Accounts Receivable - Infringements	488,604	460,952
Provision for Doubtful Debts - Infringements	(355,536)	(293,563)
LSL from other LG's	41,133	41,133
LEMAC funding	0	(36,165)
Other	1,136	98,627
Accrued Income	129,157	273,998
Prepayments	258,787	124,431
Loans		
Self Supporting Loans	67,813	67,813
Inventories		
Inventories	31,820	31,820
Provision for Obsolescence - Inventories	(22,700)	(22,700)
Other	1,270	(45)
Cash Assets		
Municipal Account	2,845,676	3,381,795
Till Floats & Petty Cash	1,300	1,300
Term Investments	4,020,385	2,026,947
Restricted - Reserves	8,460,171	8,283,427
Restricted - Trust Deposits	688,508	679,727
TOTAL CURRENT ASSETS	19,593,834	15,378,425
CURRENT LIABILITIES		
Payables	963,838	965,735
Trust	688,508	679,727
Accrued Expenses	10,734	445,552
Accrued Payroll	16,529	49,124
Accrued Interest	54,918	139,044
Income in Advance	268,869	1,069,957
Bonds - other creditors	846,499	734,465
Interest Bearing Liabilities	169,206	352,460
Lease Liability	2,723	61,069
Long Service Leave to other LG's	21,803	21,803
Provisions	1,309,273	1,301,256
TOTAL CURRENT LIABILITIES	4,352,900	5,820,192

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL POSITION
For the Period Ended 31 January 2024

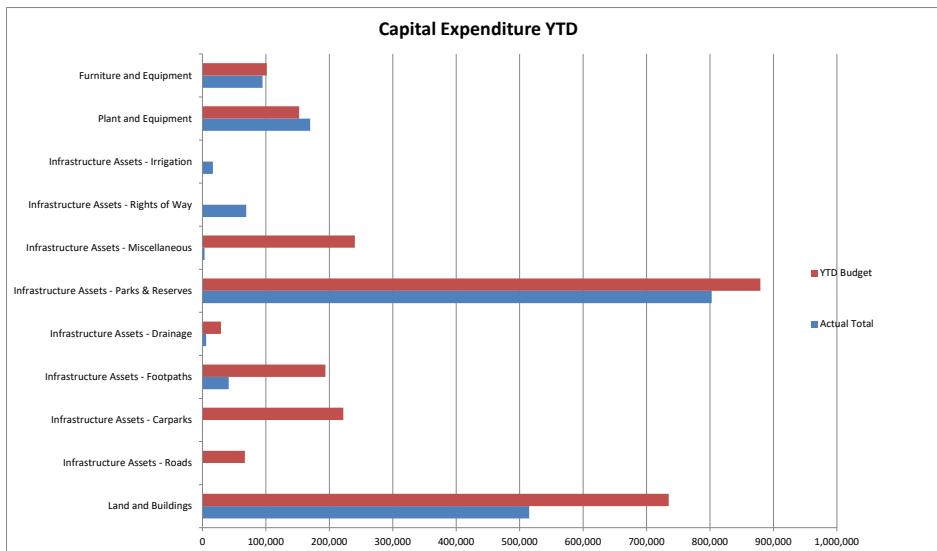
	2023-2024 YTD Actual	2022-2023 Actual
	\$	
NON CURRENT ASSETS		
Receivables		
Deferred Rates	119,472	119,472
Deferred ESL	17,388	17,388
Self Supporting Loans	143,778	143,778
Long Service Leave from other LG's	69,277	69,277
Financial Assets at fair value through profit and loss		
Units in WALGA House Trust	122,234	122,234
Right of Use Assets	1,128,197	1,125,700
Property Plant and Equipment		
Furniture and Equipment	765,068	728,053
Land and Buildings	70,229,031	70,195,602
Plant and Equipment	753,968	739,241
Equity Investments	601,527	601,527
Infrastructure		
Roads	33,427,778	33,923,442
Car Parks	3,446,353	3,521,545
Footpaths	6,173,470	6,224,240
Drainage	9,338,254	9,413,158
Parks and Reserves	6,006,637	5,315,856
Miscellaneous	8,377,536	8,616,203
Street Furniture	393,187	415,132
Right of Ways	2,215,305	2,175,750
Irrigation	97,939	91,250
TOTAL NON CURRENT ASSETS	143,426,399	143,558,848
NON CURRENT LIABILITIES		
Payables	56,897	171,397
Interest Bearing Liabilities		
Debentures	2,108,097	2,108,097
Lease Liabilities	1,136,348	1,136,348
Long Service Leave to other LG's	0	0
Provisions	109,248	109,248
TOTAL NON CURRENT LIABILITIES	3,410,590	3,525,090
NET ASSETS	155,256,743	149,591,991
EQUITY		
Reserves - Cash Backed	8,460,171	8,283,427
Reserves - Asset Revaluation	113,983,880	113,983,880
Retained Surplus	32,812,692	27,324,684
TOTAL EQUITY	155,256,743	149,591,991
RESERVES - CASH BACKED		
Opening Balance	8,283,426	8,267,063
Transfer to Reserves	176,745	1,007,539
Transfer from Reserves	0	(991,176)
TOTAL RESERVES - CASH BACKED	8,460,171	8,283,426
RESERVES - ASSET REVALUATION		
Opening Balance	113,983,880	113,983,880
TOTAL RESERVES - ASSET REVALUATION	113,983,880	113,983,880
RETAINED SURPLUS		
Opening Balance	27,324,685	28,051,787
Change in Net Assets from Operations	5,664,752	(710,739)
Transfer from Reserve	0	991,176
Transfer to Reserve	(176,745)	(1,007,539)
TOTAL RETAINED SURPLUS	32,812,692	27,324,685
TOTAL EQUITY	155,256,743	149,591,991

TOWN OF COTTESLOE
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
 For the Period Ended 31 January 2024

Capital Acquisitions	Note	Actual New /Upgrade (a)	Actual (Renewal) Expenditure (b)	Actual Total (c) = (a)+(b)	YTD Budget (d)	Annual Budget	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	497,709	17,250	514,959	735,000	1,190,000	(220,041)
Infrastructure Assets - Roads	13	0	0	0	66,950	66,950	(66,950)
Infrastructure Assets - Carparks	13	0	864	864	221,913	241,133	(221,049)
Infrastructure Assets - Footpaths	13	30,273	11,073	41,346	193,708	332,031	(152,362)
Infrastructure Assets - Drainage	13	0	5,884	5,884	29,170	50,000	(23,286)
Infrastructure Assets - Parks & Reserves	13	797,370	5,380	802,750	879,320	1,790,829	(76,570)
Infrastructure Assets - Miscellaneous	13	0	3,290	3,290	240,266	240,266	(236,976)
Infrastructure Assets - Rights of Way	13	68,980	0	68,980	0	104,000	68,980
Infrastructure Assets - Irrigation	13	0	16,435	16,435	0	20,000	16,435
Plant and Equipment	13	0	169,760	169,760	152,391	261,210	17,369
Furniture and Equipment	13	43,409	51,360	94,769	101,415	131,000	(6,646)
Capital Expenditure Totals		1,437,741	281,296	1,719,037	2,620,133	4,427,419	(901,096)

Funded By:

Capital Grants and Contributions	720,850	1,217,520	0	496,670
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	93,787	86,929	0	6,858
Own Source Funding - Cash Backed Reserves				
Property Reserve	0	0	615,370	0
Active Transport Reserve	0	0	0	0
Total Own Source Funding - Cash Backed Reserves	0	0	615,370	0
Own Source Funding - Operations	904,400	1,315,684	3,812,049	(1,404,624)
Capital Funding Total	1,719,037	2,620,133	4,427,419	(901,096)



Comments

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	33 to 159 years
Furniture and equipment	2 to 15 years
Plant and equipment	2 to 10 years
Infrastructure Assets	
- Roads - Formation/Subgrade	Not depreciated
- Roads - Pavement	60 to 100 years
- Roads - Seal	20 to 35 years
- Roads - Kerbing	60 to 80 years
- Right of Ways - Formation/Subgrade	Not depreciated
- Right of Ways - Pavement	60 to 100 years
- Right of Ways - Seal	20 to 35 years
- Right of Ways - Kerbing	60 to 80 years
- Car Parks - Formation/Subgrade	Not depreciated
- Car Parks - Pavement	60 to 100 years
- Car Parks - Seal	20 to 35 years
- Car Parks - Kerbing	60 to 80 years
- Drainage	80 to 100 years
- Footpaths	20 to 60 years
- Lighting and Electrical	20 years
- Parks & Ovals	10 to 40 years
- Streetscapes	15 to 25 years
- Miscellaneous	25 to 60 years
- Irrigation	20 to 100 years
Right of use - plant and equipment	Based on the remaining lease

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Town has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Town expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Town does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

In order to discharge its responsibilities to the community, the Town has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Town's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

"To preserve and improve Cottesloe's natural and built environment and beach lifestyle by using sustainable strategies. Members of the community will continue to be engaged to shape the future for Cottesloe and strengthen Council's leadership role."

(s) Reporting Programs

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed.

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above mentioned revenues, e.g. Valuation expenses, debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

HEALTH

Health inspection services and food quality control.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

COMMUNITY AMENITIES

Sanitation, stormwater drainage, protection of the environment, public conveniences and town planning.

RECREATION AND CULTURE

Parks, gardens and recreation reserves, library services, swimming facilities, walk trails, foreshore and public halls.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase, and cleaning of streets.

ECONOMIC SERVICES

Tourism, community development, pest control, building services and private works.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 2: EXPLANATION OF MATERIAL VARIANCES (> \$25,000 and 15%)

Reporting Program	Var. \$ YTD	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues				
Fees and Charges	24,710	1%	Permanent	Extra revenue from town planning and work zone permits etc offset by reduced revenue from infringement revenue and building applications.
Interest Earnings	88,504	23%	Permanent	Extra revenue from interest on investments due to higher than anticipated interest rates.
Profit on Disposal of Assets	53,708		Non Cash	Non cash variance from disposal of assets.
Capital Revenues				
Grants, Subsidies and Contributions	(496,670)	(41%)	Timing	Timing of non operating grant monies for the skatepark, east cottesloe playground and Harvey Field playground upgrade. The Harvey Field playground is likely to be carried forward to next financial year.
Total Revenue Variance	(383,581)			
Operating Expenses				
Materials and Contracts	1,359,096	28%	Timing	Reduced expenditure on waste collection disposal costs along with various projects including the ERP and Town Planning projects. Some of these variances are timing differences within the financial year that are expected to align by year end, and others are projects that have been delayed and will be carried forward into the next financial year. such as the ERP and Cottesloe Village Precinct Plan. There is some associated contribution monies from another Shire that will also carry forward to next financial year.
Utility Charges	87,676	41%	Timing	Timing of expenditure on utilities.
Capital Expenses				
Land and Buildings	220,041	(30%)	Timing	Delays resulting in reduced expenditure on Anderson Pavilion.
Infrastructure - Roads	66,950	(100%)	Timing	Timing of road construction works.
Infrastructure - Car parks	221,049	(100%)	Timing	Timing of expenditure on car park construction.
Infrastructure - Footpaths	152,362	(79%)	Timing	Timing of expenditure on Eric Street shared use path.
Infrastructure - Parks & Reserves	76,570	(9%)	Timing	Timing of expenditure on East Cottesloe Playground (ahead of budgeted timing) and the Skate park (behind budgeted timing). The Harvey Field playground project is likely to be carried forward to next financial year with only design works occurring in this financial year.
Infrastructure - Miscellaneous	236,976	(99%)	Timing	Timing of expenditure on beach access paths and cottesloe groyne.
Infrastructure - Rights of Way	(68,980)		Timing	Timing of expenditure on Right of Way projects.
Total Expenditure Variance	2,577,590			
Financing				
Self-Supporting Loan Principal	(33,912)	(100%)	Timing	Delays in raising sundry debtor invoices.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 3. DETERMINATION OF SURPLUS OR DEFICIT	2023/24	2022/23 (30 June 2023 Carried Forward)
(a) Non-cash amounts excluded from operating activities		
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .		
Adjustments to operating activities		
Less: Profit on asset disposals	(53,708)	(123,661)
Less: Non-cash grants and contributions for assets	0	(4,995)
Less: Fair value adjustments to financial assets at fair value through profit or loss	0	(5,529)
Less: Share of net profit of associates and joint ventures accounted for using the equity method	0	(69,758)
Add: Loss on disposal of assets	0	2,085
Add: Loss on revaluation of fixed assets	0	97,542
Add: Prior year adjustment for write-back of depreciation	0	317
Add: Prior year adjustment for non-current lease liability	0	15,099
Add: Depreciation	1,816,089	3,219,500
Non-cash movements in non-current assets and liabilities:		
Pensioner deferred rates	0	(14,888)
Employee benefit provisions	0	(30,113)
Other provisions	(114,500)	114,500
Non-cash amounts excluded from operating activities	1,647,881	3,200,099
(b) Non-cash amounts excluded from investing activities		
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .		
Adjustments to investing activities		
Movement in non-current capital expenditure provisions	0	436,260
Non-cash amounts excluded from investing activities	0	436,260
© Surplus or deficit after imposition of general rates		
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.		
Adjustments to net current assets		
Less: Reserve accounts	(8,460,171)	(8,283,426)
Less: Financial assets at amortised cost - self supporting loans	(67,813)	(67,813)
Add: Current liabilities not expected to be cleared at end of year		
- Current portion of borrowings	169,206	352,460
- Current portion of lease liabilities	2,723	61,069
- Employee benefit provisions	964,975	964,975
Total adjustments to net current assets	(7,391,080)	(6,972,735)
Net current assets used in the Statement of Financial Activity		
Total current assets	19,593,834	14,660,976
Less: Total current liabilities	(4,352,900)	(5,102,740)
Less: Total adjustments to net current assets	(7,391,080)	(6,972,735)
Surplus or deficit after imposition of general rates	7,849,854	2,585,500

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 January 2024

Note 4: CASH AND INVESTMENTS

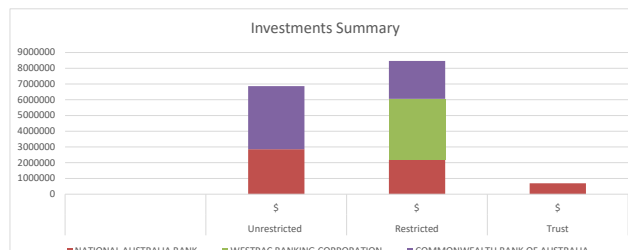
- (a) **Cash Deposits**
Municipal Bank Account
- (b) **Term Deposits**
 Term Deposit xx-xxx-3360
 Term Deposit xx-xxx-9802
 Term Deposit xx-xxx-6659
 Term Deposit (ESGTD)
 Term Deposit (ESGTD)
 Term Deposit xx-xxx-1864
 Term Deposit xx-xxx-5968
 Term Deposit (ESGTD)
 Term Deposit (ESGTD)
 Term Deposit xx-xxx-2215
 Term Deposit xx-xxx-9233
 Term Deposit xx-xxx-2839
 Term Deposit xx-xxx-2683

Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
Variable	2,845,676			2,845,676	NAB	At Call
5.05%			688,508	688,508	NAB	12-Mar-24
5.15%	6,828			6,828	NAB	08-Jun-24
5.15%	6,758			6,758	NAB	08-Jun-24
4.59%	2,000,000			2,000,000	CBA	25-Mar-24
4.13%	2,006,799			2,006,799	CBA	28-Feb-24
4.10%		1,929,302		1,929,302	WBC	15-Jun-24
5.10%		1,945,993		1,945,993	WBC	06-Dec-24
4.85%		696,694		696,694	CBA	25-Mar-24
5.05%		1,704,536		1,704,536	CBA	02-Apr-24
5.05%		287,534		287,534	NAB	26-Mar-24
5.10%		982,200		982,200	NAB	30-Apr-24
5.05%		102,180		102,180	NAB	26-Apr-24
5.10%		811,732		811,732	NAB	25-Mar-24
Total	6,866,061	8,460,171	688,508	16,014,740		

SUMMARY OF FUNDS INVESTED IN TERM & CASH DEPOSITS

BANK	Unrestricted \$	Restricted \$	Trust \$	Total \$	Total Amount \$	Total %
NATIONAL AUSTRALIA BANK	2,859,262	2,183,647	688,508	5,731,417		35.8%
WESTPAC BANKING CORPORATION	0	3,875,295	0	3,875,295		24.2%
COMMONWEALTH BANK OF AUSTRALIA	4,006,799	2,401,230	0	6,408,028		40.0%
TOTAL	6,866,061	8,460,171	688,508	16,014,740	0	100%

Comments/Notes - Investments



TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 5: BUDGET AMENDMENTS

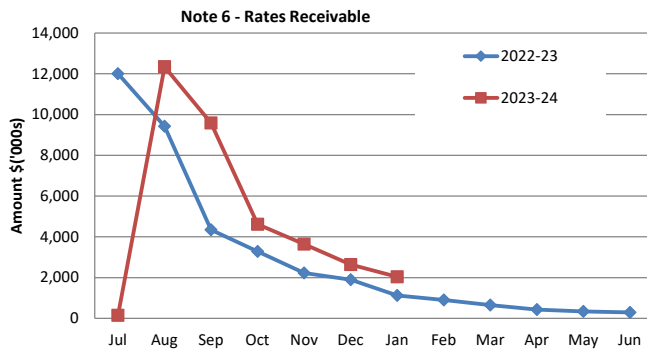
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash
				\$	\$	\$
20.1136.2	Removal of bore pump at Harvey Field	24 October 2023 - OCM213/2023	Capital expenditure		20,000	
35.4190.2	New project - Shine Community Centre - Air Conditioning	24 October 2023 - OCM213/2023	Capital expenditure			17,300
40079.226.21	New project - Shine Community Centre - Air Conditioning - Transfer from reserves	24 October 2023 - OCM213/2023	Transfer from reserves		7,300	
20.4191.2	New Project - - Bore Pump - near Ocean Beach Hotel	24 October 2023 - OCM213/2023	Capital expenditure			10,000
40.1126.2	New project - Marine Parade (Curtin Avenue to Warton Street) road resurfacing	24 October 2023 - OCM213/2023	Capital expenditure			289,470
10131.8.13	New project - Marine Parade (Curtin Avenue to Warton Street) road resurfacing - MRRG funding	24 October 2023 - OCM213/2023	Capital revenue		192,980	
40079.226.21	New project - Marine Parade (Curtin Avenue to Warton Street) road resurfacing - Transfer from reserves	24 October 2023 - OCM213/2023	Transfer from reserves		96,490	
				0	289,470	289,470

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 6: RECEIVABLES

Receivables - Rates	YTD 31 January 2024	YTD 31 January 2023	30 June 2023
	\$	\$	\$
Opening Arrears Previous Years	291,684	228,952	228,952
Levied this year	12,428,133	11,956,487	12,019,493
Less Collections to date	(10,681,598)	(11,065,123)	(11,956,761)
Equals Current Outstanding	2,038,219	1,120,316	291,684
Net Rates Collectable	2,038,219	1,120,316	291,684
% Collected	83.98%	90.81%	97.62%



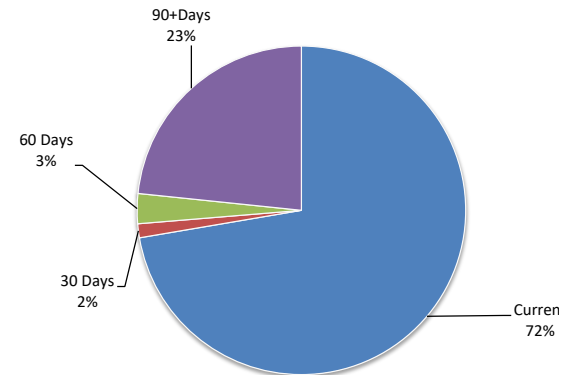
Comments/Notes - Receivables Rates

Rates were issued on 11 September in 2023 and 12 August in 2022.

Receivables - General	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	137,044	2,600	5,585	44,267
Total Receivables General Outstanding				189,496

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 6: RECEIVABLES (Continued)

Itemised Listing of Sundry Debtors greater than \$1,000 and older than 90 days not on a complying payment arrangement

Debtor No	Debtor Name	>90 days \$	Total \$	Narration
1105	Sinclair Product Management (WA) Pty Ltd	\$ 1,270.89	\$ 1,270.89	Commercial Waste Charges
556	Ocean Group Cottesloe Pty Ltd	\$ 2,191.94	\$ 2,198.75	Health licence fees & Food Act Infringement
255	TG Lyons	\$ 1,000.00	\$ 1,000.00	Building Act Infringement
369	T Wood	\$ 3,023.56	\$ 3,081.95	Health licence fees
649	Love Story	\$ 2,094.19	\$ 2,500.93	Commercial Waste Charges
1555	Station Street Partners	\$ 5,761.68	\$ 5,859.70	Scheme amendment
1493	Lambodar Pty Ltd t/as Two Fat Uncles	\$ 3,213.82	\$ 3,815.53	Commercial Waste Charges & Health Licence Fees
1616	The Trustee for Charisom Trust t/as Feed Catering	\$ 2,912.57	\$ 2,963.73	Health Licence Fees

Comments/Notes - Receivables General

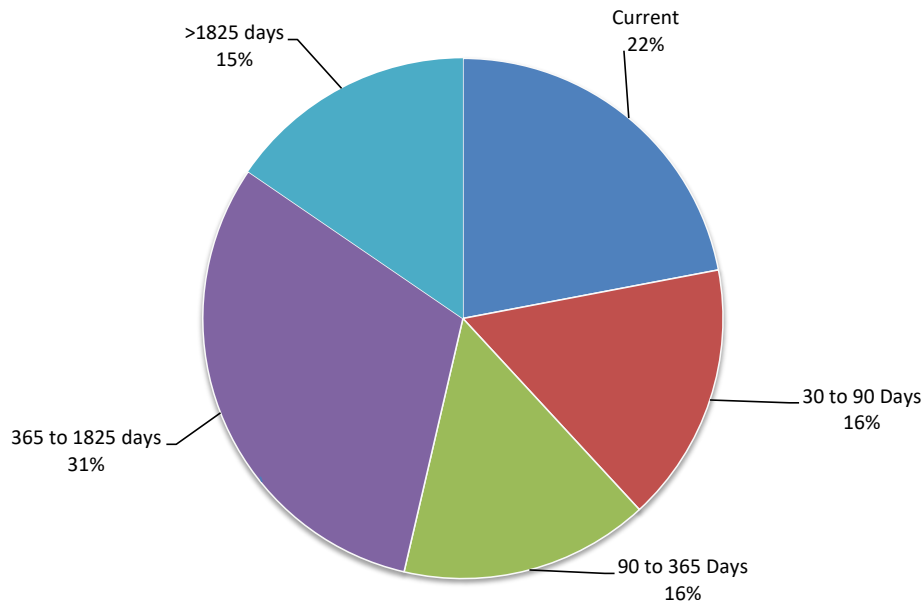
TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 6: RECEIVABLES (Continued)

Receivables - Infringements	Current	30 to 90 Days	90 to 365 Days	365 to 1825 days	>1825 days
	\$	\$	\$		\$
Receivables - Infringements	107,550	78,781	75,727	151,050	75,496
Total Receivables General Outstanding					488,604

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable - Infringements



Comments/Notes - Receivables Infringements

The majority of infringement debtors over ninety days are with Fines Enforcement Registry for collection.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 7: Cash Backed Reserve

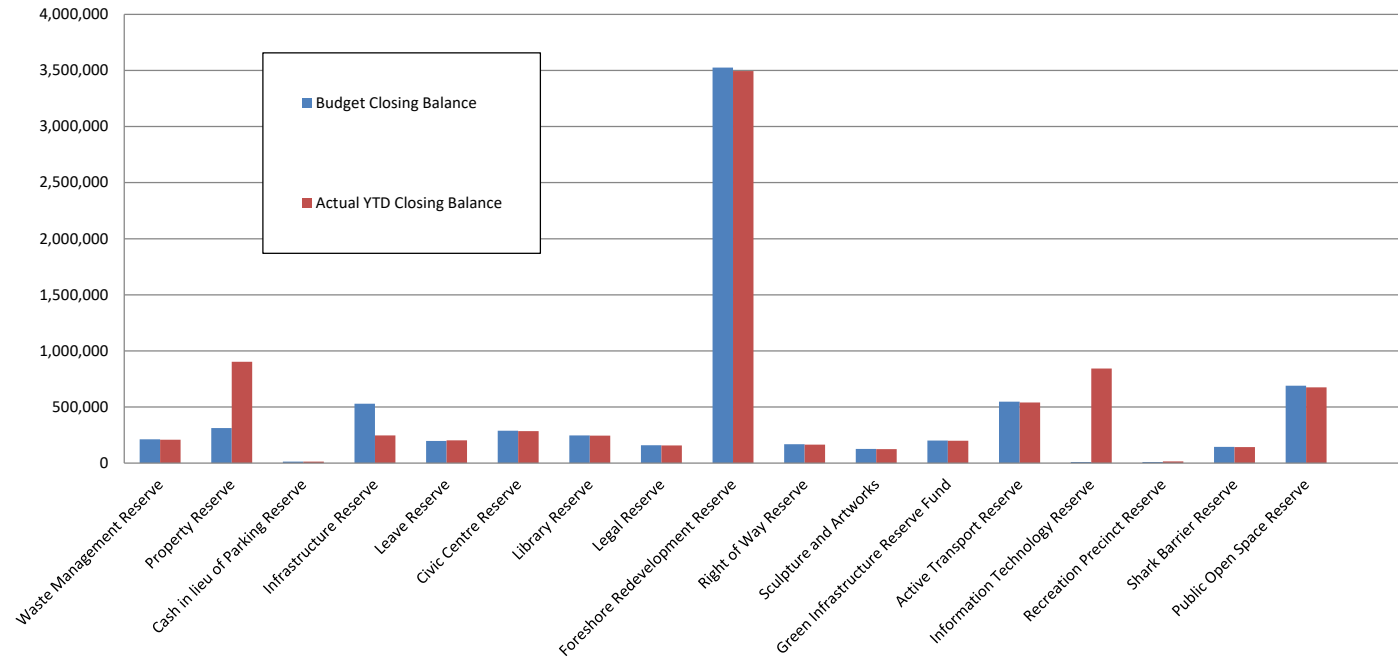
Name	Sub Account	Opening	Opening	Budget	Actual	Budget	Actual	Budget Transfers	Actual	Budget	Actual YTD
		Balance Budget	Balance Actual	Interest Earned	Interest Earned	Transfers In (+)	Transfers In (+)	Out (-)	Transfers Out (-)	Closing Balance	Closing Balance
Waste Management Reserve	219	\$ 204,537	\$ 204,373	\$ 6,758	\$ 4,361	\$ 0	\$ 0	\$ 0	\$ 0	\$ 211,295	\$ 208,734
Property Reserve	220	882,257	883,794	45,238	18,858	0	0	(615,370)	0	312,125	902,652
Cash in lieu of Parking Reserve	221	12,082	12,073	400	258	0	0	0	0	12,482	12,331
Infrastructure Reserve	226	242,875	241,233	7,286	5,954	278,469	0	0	0	528,630	247,187
Leave Reserve	227	190,552	199,595	6,286	3,452	0	0	0	0	196,838	203,047
Civic Centre Reserve	228	278,792	278,569	9,211	5,944	0	0	0	0	288,003	284,513
Library Reserve	229	239,265	239,107	7,913	5,102	0	0	0	0	247,178	244,209
Legal Reserve	262	153,946	153,824	5,086	3,282	0	0	0	0	159,032	157,106
Foreshore Redevelopment Reserve	273	3,413,620	3,422,663	112,822	73,029	0	0	0	0	3,526,442	3,495,692
Right of Way Reserve	276	162,885	161,614	5,336	3,448	0	0	0	0	168,221	165,062
Sculpture and Artworks	299	121,546	121,449	4,016	2,591	0	0	0	0	125,562	124,040
Green Infrastructure Reserve Fund	307	195,186	195,031	6,449	4,161	0	0	0	0	201,635	199,192
Active Transport Reserve	308	529,324	528,903	17,489	11,285	0	0	0	0	546,813	540,188
Information Technology Reserve	309	830,892	825,500	27,474	17,614	0	0	(849,582)	0	8,784	843,114
Recreation Precinct Reserve	310	9,825	14,642	325	312	0	0	0	0	10,150	14,954
Shark Barrier Reserve	323	139,307	139,196	4,603	2,970	0	0	0	0	143,910	142,166
Public Open Space Reserve	384	667,745	661,861	22,063	14,122	0	0	0	0	689,808	675,983
		8,274,636	8,283,427	288,755	176,744	278,469	0	(1,464,952)	0	7,376,908	8,460,171

Comments/Notes - Reserves

TOWN OF COTTESLOE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 January 2024

Note 7: Cash Backed Reserve (Continued)

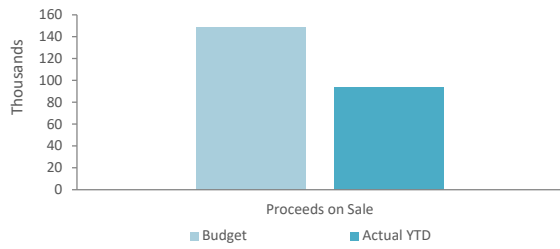
Note 7 - Year To Date Reserve Balance to End of Year Estimate



TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 8: CAPITAL DISPOSALS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	
	Plant and equipment								
Various	Plant and equipment	149,000	149,000	0	0	0	0	0	
	Passenger Vehicle - Asset 1550			0	0	3,787	28,000	24,213	
	Passenger Vehicle - Asset 1585			0	0	18,673	35,500	16,827	
	Passenger Vehicle - Asset 1611			0	0	17,620	30,287	12,667	
		149,000	149,000	0	0	40,079	93,787	53,708	



Comments/Notes - Asset Disposals

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 9: RATING INFORMATION	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$
RATE TYPE								
Differential General Rate								
GRV - Residential Improved (RI)	0.06337	3,149	161,985,763	10,265,038	8,130	745	10,273,913	10,265,038
GRV - Residential Vacant (RV)	0.06337	76	4,379,920	277,556	11,834	3,988	293,378	277,556
GRV - Commercial Improved (CI)	0.06337	56	7,894,898	500,300	(13,752)	0	486,548	500,300
GRV - Commercial Vacant (CV)	0.06337	3	216,500	13,720	0	0	13,720	13,720
GRV - Commercial Town (CT)	0.07581	95	10,588,574	802,720	0	0	802,720	802,720
GRV - Industrial (I)	0.06337	1	27,780	1,760	0	0	1,760	1,760
Sub-Totals		3,380	185,093,435	11,861,093	6,212	4,733	11,872,038	11,861,094
Minimum Payment								
GRV - Residential Improved (RI)	1,312	382	6,548,380	501,184	0	0	501,184	501,184
GRV - Residential Vacant (RV)	1,312	4	1,238	5,248	0	0	5,248	5,248
GRV - Commercial Improved (CI)	1,312	16	238,600	20,992	0	0	20,992	20,992
GRV - Commercial Town (CT)	1,328	25	352,275	33,200	0	0	33,200	33,200
Sub-Totals		427	7,140,493	560,624	0	0	560,624	560,624
Concession							12,432,662	12,421,718
Amount from General Rates							(4,529)	(4,428)
Ex-Gratia Rates							12,428,133	12,417,290
Specified Area Rates							0	0
Totals							0	0
							12,428,133	12,417,290

Comments - Rating Information

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-23	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Loan 105 - Community Organisation	19,070	0	0	19,070	19,070	0	593	593
Loan 107 - Joint Library Project	2,336,253	0	166,301	299,252	2,169,953	2,037,001	82,355	147,298
Loan 108 - Community Organisation	105,234	0	16,954	34,148	88,280	71,086	1,584	2,622
	2,460,557	0	183,255	352,470	2,277,303	2,108,087	84,532	150,513

Loan numbers 105 and 108 are financed from community organisations. Loan number 107 is financed by general purpose revenue.

(b) New Debentures

No new debentures are budgeted during 2023/24.

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details	Grant/Contribution Provider		2023-24 Annual Budget	Operating	Capital	2023-24 YTD Actual	Not Received
			\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING							
Grants Commission - General Purpose	WA Local Government Grants Commission	10007.89.14	0	0		4,509	0
Grants Commission - Local Roads	WA Local Government Grants Commission	10008.89.14	0	0		3,268	0
GOVERNANCE							
ANZAC day	RSL	10186.86.11	200	200		0	0
LAW, ORDER & PUBLIC SAFETY							
CCTV Project		10055.89.14	15,000	15,000		0	15,000
EDUCATION AND WELFARE							
Contributions	Various		3,700	3,700		0	3,700
COMMUNITY AMENITIES							
Food Organic Garden Organics	Department of Water & Environmental Regulation	10177.89.14	2,651	2,651		2,581	0
RECREATION AND CULTURE							
Coastal degradation (CHRMAP)	Department of Planning, Lands and Heritage	10180.89.14	50,000	50,000		0	50,000
Cottesloe Skatepark	Department of Planning, Lands and Heritage				0		0
Coastal Monitoring	Department of Planning, Lands and Heritage	10180.89.14	18,000	18,000		0	18,000
East Cottesloe Playground	POS Cash in lieu	Various	429,841		429,841	0	429,841
East Cottesloe Playground	Department of Transport	10191.8.13	20,000		20,000	5,000	15,000
Skatepark	Lotterywest	10207.244.72	743,900		743,900	400,000	343,900
Anderson Pavilion		10191.8.13	300,000		300,000	0	300,000
Anderson Pavilion Fit out	Cottesloe Junior Football Club	10207.244.72			9,091	9,091	
Playground Upgrade	Various		303,767		303,767	62,261	241,506
Contribution to Cottesloe Cat	Public Transport Authority	10181.89.14	13,000	13,000		0	13,000
Contributions	Various	10108.86.11				10,132	0
TRANSPORT							
Ackland Road Road Construction		10131.8.13	66,950		66,950	0	0
Eric Street Shared Path		10131.8.13	269,883		269,883	167,306	0
Direct Grant		10190.89.14	26,800	26,800		27,863	0
Marine Parade Road Rehabilitation - Budget Amendment			192,980		192,980	77,192	115,788
Developer Contributions		10140.86.11	45,000	45,000		33,735	11,265
Street Light Subsidy and Other Contributions		10134.86.11	12,000	12,000		0	12,000
ECONOMIC SERVICES							
ROW Contributions				0	0	4,500	(4,500)
TOTALS			2,513,672	186,351	2,336,412	807,438	1,564,500

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 12: TRUST FUND

Funds held at balance date over which the Town has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 Jul 23	Amount Received	Amount Paid	Closing Balance 31-Jan-24
	\$	\$	\$	\$
Cash in lieu of public open space	671,603	31,658	(15,158)	688,103
Cash in lieu - abandoned vehicles	0	405	0	405
	671,603	32,063	(15,158)	688,508

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 13: CAPITAL WORKS PROGRAM

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Annual Budget	YTD Variance (Under)/Over
	Car Parks					
	Implementation of Parking Strategy	5.5021.2	0	75,000	75,000	(75,000)
	Jarrad Street Carpark	5.1023.2	0	50,000	50,000	(50,000)
	Carpark No 1	5.5010.2	0	70,000	70,000	(70,000)
○	ACROD Bays Installation and Upgrade	5.9000.2	864	26,913	46,133	(26,049)
○	Car Parks Total		864	221,913	241,133	(221,049)
	Drainage/Culverts					
○	Drainage Various	10.9000.2	5,528	29,170	50,000	(23,642)
	Foreshore Rotunda	10.6081.2	356	0	0	356
	Drainage/Culverts Total		5,884	29,170	50,000	(23,286)
	Footpaths					
○	Eric Street Shared Path	15.1051.2	30,273	182,040	312,031	(151,767)
●	Various (Missing Links), Pram Ramp upgrades and kerb replacement	15.9000.2	11,073	11,668	20,000	(595)
○	Footpaths Total		41,346	193,708	332,031	(152,362)
	Irrigation					
○	Replacement of Reticulation Pump at Ocean Beach Hotel	20.1136.2	0	0	20,000	0
	Replacement of Reticulation Pump at Ocean Beach Hotel (BA OCM 213/2023)	20.4191.2	6,024	0	0	6,024
	Irrigation Construction - Jasper Green	20.6110.2	10,411	0	0	10,411
●	Irrigation Total		16,435	0	20,000	16,435
	Right of Ways					
◎	ROW 7	24.2021.2	55,780	0	86,000	55,780
◎	ROW 49	24.2055.2	13,200	0	18,000	13,200
◎	Right of Way Total		68,980	0	104,000	68,980
	Parks and Ovals					
◎	East Cottesloe Playground Upgrade (cash in lieu) (C/F)	30.7035.2	453,530	352,158	603,629	101,372
●	Skatepark	30.7045.2	343,840	507,162	848,433	(163,322)
○	Shade Sails	30.4085.2	2,380	0	15,000	2,380
○	Harvey Field Playground Upgrade	30.9000.1141	3,000	0	303,767	3,000
○	Replace Jasper Green Playground Softfall	30.6110.2	0	20,000	20,000	(20,000)
●	Parks and Ovals Total		802,750	879,320	1,790,829	(76,570)

TOWN OF COTTESLOE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2024

Note 13: CAPITAL WORKS PROGRAM

Level of Completion Indicator	Infrastructure Assets	Project No	YTD Actual	YTD Budget	Annual Budget	YTD Variance (Under)/Over
	Buildings					
○	Civic Centre	35.4050.2	0	0	55,000	0
●	Anderson Pavillion Development	35.4010.2	497,709	735,000	1,050,000	(237,291)
	Anderson Pavillion Fitout	35.4011.2	0	0	15,000	0
○	Barchetta Toilet Renewal	35.4019.2	0	0	70,000	0
	Shine Air Conditioning (BA OCM 213/2023)	35.4190.2	17,250	0	0	17,250
○	Buildings Total		514,959	735,000	1,190,000	(220,041)
	Roads					
○	Ackland Way	40.1146.2	0	66,950	66,950	(66,950)
○	Roads Total		0	66,950	66,950	(66,950)
	Miscellaneous Infrastructure					
○	Beach Access Path Upgrades & Modifications	45.4131.2	2,941	165,266	165,266	(162,325)
	Renewal of Shade Shelters	45.1047.1142	0	25,000	25,000	(25,000)
	Groyne Disability Access Ramp	45.6040.2	0	50,000	50,000	(50,000)
	Foreshore Development	45.6080.50	349	0	0	349
	Smart Parking - Zone Controllers	45.1138.2	0	0	0	0
○	Miscellaneous Infrastructure Total		3,290	240,266	240,266	(236,976)
	Plant , Equipment & Vehicles Total					
●	Plant, Machinery & Equipment	47.9000.2	169,760	152,391	261,210	17,369
●	Plant , Equip. & Vehicles Total		169,760	152,391	261,210	17,369
	Furniture & Office Equip.					
○	Photocopier	49.9000.16	0	0	25,000	0
○	CCTV Upgrade	49.9000.8	0	6,415	11,000	(6,415)
●	Parking sensors	49.9000.20	51,360	45,000	45,000	6,360
●	Live streaming of meetings - hardware/software	49.9000.28	43,409	50,000	50,000	(6,591)
○	Furniture & Office Equip. Total		94,769	101,415	131,000	(6,646)
○	Capital Expenditure Total		1,719,037	2,620,133	4,427,419	(901,096)

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING JANUARY 2024 AND PRESENTED TO A MEETING OF THE COUNCIL HELD ON 26 MARCH 2024

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
<u>EFT and Cheque Payments</u>				
04/01/2024	2280.2-01	Australian Services Union	Payroll deduction	\$ 238.50
04/01/2024	2281.98000-01	Australian Taxation Office	Payroll deduction	\$ 48,220.00
04/01/2024	2280.3-01	Department of Human Services	Payroll deduction	\$ 576.33
04/01/2024	2280.3505-01	Fleet Choice Pty Ltd	Payroll deduction	\$ 374.57
04/01/2024	2280.4062-01	Remuneration Services (QLD) Pty Ltd	Payroll deduction	\$ 1,048.34
04/01/2024	2279.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 36,222.70
05/01/2024	2282.4112-01	A Stevens	Bond refund	\$ 500.00
05/01/2024	2282.2892-01	AFGRl Equipment Australia Pty Ltd	Plant equipment services	\$ 1,190.33
05/01/2024	2282.3173-01	Assemble WA Pty Ltd	Infrastructure bond	\$ 3,000.00
05/01/2024	2282.3560-01	ASV Sales & Services (WA) Pty Ltd	Bobcat hire	\$ 316.00
05/01/2024	2282.3543-01	Australasian Events Pty Ltd T/as Ace Security and Events Services	Security services	\$ 816.75
05/01/2024	2282.544-01	B M Pember	IT support	\$ 12,276.00
05/01/2024	2282.4104-01	B Saw	Bond refund	\$ 500.00
05/01/2024	2282.4107-01	B Wilson	Bond refund	\$ 500.00
05/01/2024	2282.1683-01	Beacon Equipment	Plant materials	\$ 2,700.00
05/01/2024	2282.3048-01	Bioscience Pty Ltd as trustee for Keating Family Trust	Landscaping supplies	\$ 792.00
05/01/2024	2282.188-01	Bob Jane T-Mart	Vehicle repairs	\$ 1,685.00
05/01/2024	2282.4105-01	C Livingston	Bond refund	\$ 500.00
05/01/2024	2282.4100-01	D J King	Bond refund	\$ 500.00
05/01/2024	2282.1503-01	Diamond Hire	Equipment hire	\$ 250.00
05/01/2024	2282.2570-01	Greenshed Pty Ltd Trading as Living Turf	Landscaping supplies	\$ 1,100.00
05/01/2024	2282.4113-01	H Bilney	Bond refund	\$ 500.00
05/01/2024	2282.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 6,885.21
05/01/2024	2282.4114-01	J Lake	Bond refund	\$ 1,500.00
05/01/2024	2282.4103-01	Julia Sykes School of Music	Bond refund	\$ 1,200.00
05/01/2024	2282.1985-01	Julieman Pty Ltd T/A Complete Building Supplies WA	Hardware	\$ 1,056.00
05/01/2024	2282.80-01	Kennards Hire Pty Ltd	Carols by Candlelight	\$ 1,395.00
05/01/2024	2282.4106-01	L Morandage	Bond refund	\$ 500.00
05/01/2024	2282.4102-01	M W Luniewski	Infrastructure bond refund	\$ 1,500.00
05/01/2024	2282.89-01	Major Motors Pty Ltd	Vehicle service	\$ 694.76
05/01/2024	2282.4099-01	MCL Group Pty Ltd T/as Martin Cuthbert Landscapes	Infrastructure bond refund	\$ 1,500.00
05/01/2024	2282.19-01	McLeods Barristers & Solicitors	Legal services	\$ 899.25
05/01/2024	2282.4008-01	Omnicom Media Group Australia Pty Ltd aka Marketforce	The Post news pages	\$ 2,035.99
05/01/2024	2282.4108-01	P & B Concrete Pools	Infrastructure bond refund	\$ 1,000.00

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING JANUARY 2024 AND PRESENTED TO A MEETING OF THE COUNCIL HELD ON 26 MARCH 2024

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
05/01/2024	2282.3262-01	Pek Enterprises Pty Ltd	Infrastructure bond refund	\$ 1,500.00
05/01/2024	2282.3140-01	Phillip Gordon Hunt trading as Kerb Elite	Kerbing works	\$ 858.00
05/01/2024	2282.2067-01	Rico Enterprises P/L atf Rico Family Trust T/A Solo Resource Recovery	Waste disposal	\$ 89,195.94
05/01/2024	2282.4039-01	Ruiter-Dawson Linda Robyn T/as The Connected Endeavour	Consultancy fee - ERP	\$ 4,306.25
05/01/2024	2282.2452-01	S M Galvin	Infrastructure bond refund	\$ 1,000.00
05/01/2024	2282.3981-01	Sunny Industrial Brushware Pty Ltd	Plant parts	\$ 275.00
05/01/2024	2282.3834-01	Superior Nominees Pty Ltd T/as Miracle Recreation Equipment	Furniture	\$ 2,563.00
05/01/2024	2282.201-01	The Environmental Printing Company	Postage costs	\$ 528.00
05/01/2024	2282.128-01	Total Packaging (WA) Pty Ltd	Dog waste bags	\$ 2,516.80
05/01/2024	2282.661-01	T-Quip	Vehicle parts	\$ 524.80
05/01/2024	2282.2512-01	Trustee for Fiford Family Trust T/As Heritage Tree Surgeons	Landscaping services	\$ 770.00
05/01/2024	2282.4098-01	V H Soh	Bond refund	\$ 200.00
05/01/2024	2282.3614-01	Valrose Pty Ltd	Consulting fee - ERP	\$ 10,102.62
05/01/2024	2282.1949-01	West Coast Shade Pty Ltd	Re-instate shade sails	\$ 3,927.00
05/01/2024	2282.85-01	Western Metropolitan Regional Council	Waste disposal services	\$ 11,059.77
05/01/2024	2282.37-01	Winc Australia Pty Limited	Office supplies	\$ 2,591.58
05/01/2024	2282.3382-01	Woodlands Distributors Pty Ltd	Dog waste bags	\$ 5,482.40
05/01/2024	2282.1671-01	Work Clobber	Protective clothing	\$ 927.90
05/01/2024	2282.4096-01	WP & GA & LA Belbin & AK Killick	Rates refund	\$ 607.79
10/01/2024	2283.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 285.49
12/01/2024	2285.3560-01	ASV Sales & Services (WA) Pty Ltd	Bobcat hire	\$ 311.50
12/01/2024	2285.139-01	Australia Post	Postage costs	\$ 1,170.52
12/01/2024	2285.593-01	Australia Post	Postage costs	\$ 0.82
12/01/2024	2285.62-01	Bunnings Group Ltd	Cleaning items and hardware	\$ 130.94
12/01/2024	2285.2248-01	Coastline Mowers	Plant parts	\$ 98.00
12/01/2024	2285.2942-01	Cora Bike Rack Pty Ltd	Bike equipment	\$ 1,009.80
12/01/2024	2285.2354-01	CSCH Pty Ltd t/as Charles Service Company	Cleaning Services	\$ 28,997.26
12/01/2024	2285.1464-01	D U Electrical Pty Ltd	Electrical services	\$ 360.80
12/01/2024	2285.3774-01	Datacom Solutions (AU) Pty Ltd	Software licence fees	\$ 7,970.60
12/01/2024	2285.4027-01	DCR Nominees Pty Ltd T/A Hygiene Concepts	Hygiene Services	\$ 634.70
12/01/2024	2285.2341-01	Electricity Generation and Retail	Electricity charges	\$ 3,439.50
12/01/2024	2288.2023-01	Fines Enforcement Registry	FER Lodgement fee	\$ 7,849.00
12/01/2024	2287.3722-01	Flexi Staff Group Pty Ltd T/as Flexi Staff	Temporary staff	\$ 10,170.82
12/01/2024	2285.3801-01	Hames Sharley (WA) Pty Ltd	Engagement Strategy consultancy services	\$ 3,573.90

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING JANUARY 2024 AND PRESENTED TO A MEETING OF THE COUNCIL HELD ON 26 MARCH 2024

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
12/01/2024	2285.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 2,656.81
12/01/2024	2285.3727-01	Helene Pty Ltd T/as LO-GO Appointments	Temporary staff	\$ 3,009.60
12/01/2024	2285.2511-01	IPN Medical Centres Pty Ltd T/as Cottesloe Medical Centre	Pre-employment medical	\$ 335.50
12/01/2024	2285.1042-01	Iron Mountain Australia Group Pty Ltd	Records storage	\$ 332.64
12/01/2024	2285.88-01	Managed IT Pty Ltd	Software licence fees	\$ 26,211.99
12/01/2024	2285.19-01	McLeods Barristers & Solicitors	Legal services	\$ 479.60
12/01/2024	2285.2702-01	Office of the Auditor General	Audit services	\$ 3,355.00
12/01/2024	2285.79-01	Perth Irrigation Centre	Reticulation parts	\$ 1,083.25
12/01/2024	2285.2777-01	Phase 3 Landscape Construction Pty Ltd	Skate park facility project	\$ 252,459.58
12/01/2024	2285.3140-01	Phillip Gordon Hunt trading as Kerb Elite	Kerbing works	\$ 2,420.00
12/01/2024	2285.2078-01	Pipeline Irrigation	Plumbing services	\$ 874.50
12/01/2024	2285.2886-01	Quadient Finance Australia Pty Ltd	Folding machine rental	\$ 411.40
12/01/2024	2285.3869-01	Scorer, Heather Joy T/as Design With Joy	Carols by Candlelight	\$ 1,391.50
12/01/2024	2285.514-01	Shine Community Services	Combined council contributions	\$ 46,643.30
12/01/2024	2285.2083-01	StrataGreen	Horticulture costs	\$ 336.84
12/01/2024	2285.3834-01	Superior Nominees Pty Ltd T/as Miracle Recreation	Outdoor furniture	\$ 2,145.00
12/01/2024	2285.656-01	Surf Life Saving Western Australia	Equipment	\$ 35,711.87
12/01/2024	2285.4116-01	T Strachan	Life guard services	\$ 500.00
12/01/2024	2285.113-01	Telstra Corporation Limited	Bond refund	\$ 1,893.44
12/01/2024	2285.2504-01	The Fruit Box Group Pty Ltd	Communication charges	\$ 190.29
12/01/2024	2285.3695-01	The Trustee for Downundr T/as Down Under Stump Grinding	Catering supplies	\$ 165.00
12/01/2024	2285.3786-01	The Trustee for The Watson Family Trust T/as The Lawncare	Stump grinding	\$ 660.00
12/01/2024	2285.128-01	Total Packaging (WA) Pty Ltd	Lawn maintenance	\$ 1,258.40
12/01/2024	2285.1912-01	Totally Workwear Fremantle	Dog waste bags	\$ 373.48
12/01/2024	2285.3254-01	Ultimo Catering & Events Pty Ltd	Protective clothing	\$ 427.95
12/01/2024	2285.3614-01	Valrose Pty Ltd	Catering	\$ 4,714.56
12/01/2024	2285.2664-01	Vigilant Traffic Management Group Pty Ltd	Consulting fee - ERP	\$ 712.80
12/01/2024	2285.2681-01	W Au-Yeung	Traffic management services	\$ 1,636.00
12/01/2024	2285.602-01	WA Treasury Corporation	Reimbursement - course	\$ 8,801.57
12/01/2024	2285.85-01	Western Metropolitan Regional Council	Loan repayments	\$ 200,700.10
12/01/2024	2285.1671-01	Work Clobber	Waste disposal	\$ 256.80
12/01/2024	2285.1626-01	Young's Plumbing Service Pty Ltd	Work wear	\$ 404.43
12/01/2024	2285.24-01	ZircoDATA Pty Ltd	Plumbing services	\$ 451.48
18/01/2024	2290.2-01	Australian Services Union	Records storage	\$ 212.00
18/01/2024	2291.98000-01	Australian Taxation Office	Payroll deduction	\$ 45,303.00
18/01/2024	2290.3-01	Department of Human Services	Payroll deduction	\$ 576.33
18/01/2024	2290.3505-01	Fleet Choice Pty Ltd	Payroll deduction	\$ 374.57

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING JANUARY 2024 AND PRESENTED TO A MEETING OF THE COUNCIL HELD ON 26 MARCH 2024

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
18/01/2024	2290.4062-01	Remuneration Services (QLD) Pty Ltd	Payroll deduction	\$ 1,048.34
18/01/2024	2289.2575-01	SuperChoice Services Pty Ltd	Superannuation contributions	\$ 37,992.72
22/01/2024	2292.51-01	Westnet Pty Ltd	Internet services	\$ 61.99
23/01/2024	00027263	City of Nedlands	Leave cover - building surveyor	\$ 20,277.40
23/01/2024	00027264	Town of Cottesloe	Unpresented cheques not claimed	\$ 430.20
25/01/2024	2293.4111-01	Add A Splash Pools	Infrastructure bond refund	\$ 1,000.00
25/01/2024	2293.3560-01	ASV Sales & Services (WA) Pty Ltd	Bobcat hire	\$ 1,430.00
25/01/2024	2293.141-01	BOC Limited	Gas hire fees	\$ 364.98
25/01/2024	2293.2028-01	Bug Busters	Pest control	\$ 198.00
25/01/2024	2293.4122-01	C Taylor	Bond refund	\$ 500.00
25/01/2024	2293.2782-01	Classic Contractors Pty Ltd	Anderson Pavilion development	\$ 100,367.89
25/01/2024	2293.2248-01	Coastline Mowers	Plant parts	\$ 25.00
25/01/2024	2293.806-01	Colquhoun's Specialists in bags & sacks	Green waste bags	\$ 2,365.00
25/01/2024	2293.4117-01	Cottesloe Boardriders	Community grants	\$ 5,000.00
25/01/2024	2293.642-01	David Gray & Co Pty Ltd	Supply bins	\$ 3,123.89
25/01/2024	2293.4027-01	DCR Nominees Pty Ltd T/A Hygiene Concepts	Hygiene Services	\$ 729.30
25/01/2024	2293.1361-01	Department of Transport	Disclosure of information fees	\$ 2,116.40
25/01/2024	2293.1503-01	Diamond Hire	Cherry picker hire	\$ 272.00
25/01/2024	2293.1093-01	Dormakaba Australia Pty Ltd	Door maintenance	\$ 242.00
25/01/2024	2293.2899-01	E Group Holdings Pty Ltd Trading As E-Fire & Safety	Fire safety monthly service	\$ 205.15
25/01/2024	2293.2341-01	Electricity Generation and Retail	Electricity charges	\$ 4,931.49
25/01/2024	2293.4119-01	Employment Group	Recruitment services	\$ 11,970.43
25/01/2024	2293.2532-01	Gold Corporation t/as The Perth Mint	Citizenship ceremony	\$ 115.50
25/01/2024	2293.210-01	Hays Specialist Recruitment (Aust.)	Temporary staff	\$ 16,052.55
25/01/2024	2293.3727-01	Helene Pty Ltd T/as LO-GO Appointments	Temporary staff	\$ 6,332.21
25/01/2024	2293.4121-01	I Rodda	Bond refund	\$ 2,000.00
25/01/2024	2293.2612-01	Instant Toilets & Showers Pty Ltd T/as Instant Products Hire	Portable toilet hire	\$ 1,201.35
25/01/2024	2293.4110-01	J Upfal	Bond refund	\$ 500.00
25/01/2024	2293.3873-01	Jessica Rachel Meyer T/as Jess Meyer Media	Photography services	\$ 450.00
25/01/2024	2293.1135-01	Lamp Replacements Australia Pty Ltd	Lighting costs	\$ 326.94
25/01/2024	2293.89-01	Major Motors Pty Ltd	Vehicle service	\$ 323.62
25/01/2024	2293.88-01	Managed IT Pty Ltd	Computer hardware	\$ 1,549.99
25/01/2024	2293.3190-01	Marsh Pty Ltd	Consultancy for the development of a workplace, emergency and evacuation program	\$ 2,266.00
25/01/2024	2293.19-01	McLeods Barristers & Solicitors	Legal services	\$ 3,707.69
25/01/2024	2293.4120-01	Merym Pty Ltd T/A EMCO Building	Infrastructure bond refund	\$ 1,500.00
25/01/2024	2293.3738-01	NH Enterprises T/as Perth Better Homes	Reinstall shade sails at Dutch Inn Playground	\$ 1,452.00

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING JANUARY 2024 AND PRESENTED TO A MEETING OF THE COUNCIL HELD ON 26 MARCH 2024

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
25/01/2024	2293.390-01	North Cottesloe Surf Life Saving Club	Venue hire	\$ 2,104.00
25/01/2024	2293.79-01	Perth Irrigation Centre	Reticulation parts	\$ 1,833.70
25/01/2024	2293.4118-01	R C Thomas	Rates refund	\$ 253.07
25/01/2024	2293.3730-01	Robert Walters Pty Ltd	Temporary staff	\$ 6,721.01
25/01/2024	2293.4039-01	Ruiter-Dawson Linda Robyn T/as The Connected Endeavour	Consultancy fee - ERP	\$ 5,200.00
25/01/2024	2293.2682-01	Scotswood Pty Ltd Trading as E-Qual Disability Consultants	Review Disability Access and Inclusion plan	\$ 3,135.00
25/01/2024	2293.580-01	St John Ambulance Australia (WA) Inc.	Carols by Candlelight	\$ 910.72
25/01/2024	2293.1924-01	Technology One Ltd T/A Digital Mapping Solutions	Software licence fees	\$ 4,207.50
25/01/2024	2293.4123-01	The Slatter Group WA Pty Ltd	Infrastructure bond refund	\$ 1,500.00
25/01/2024	2293.3695-01	The Trustee for Downundr T/as Down Under Stump	Stump grinding	\$ 385.00
25/01/2024	2293.3786-01	The Trustee for The Watson Family Trust T/as The	Lawn maintenance	\$ 660.00
25/01/2024	2293.3826-01	The Water Diviners Pty Ltd T/as Fremantle Leak Detection	Plumbing services	\$ 250.00
25/01/2024	2293.45-01	Town of Mosman Park	Annual rental fee - Depot	\$ 103,746.02
25/01/2024	2293.661-01	T-Quip	Vehicle service	\$ 912.05
25/01/2024	2293.2512-01	Trustee for Fiford Family Trust T/As Heritage Tree Surgeons	Landscaping services	\$ 770.00
25/01/2024	2293.3254-01	Ultimo Catering & Events Pty Ltd	Catering	\$ 392.95
25/01/2024	2293.3614-01	Valrose Pty Ltd	Consulting fee - ERP	\$ 9,092.36
25/01/2024	2293.4109-01	W D Price	Infrastructure bond refund	\$ 1,500.00
25/01/2024	2293.118-01	Water Corporation	Water rates	\$ 12,662.71
25/01/2024	2293.84-01	West Australian Local Government Association	Training course	\$ 2,887.50
30/01/2024	00027267	Town of Cottesloe	Petty cash	\$ 869.75
3/01/2024		Commonwealth Bank of Australia	Bank Fees	\$ 438.91
4/01/2024		Town of Cottesloe Staff	Payroll	\$ 151,187.60
10/01/2024		SuperChoice Services Pty Ltd	Superannuation contributions	\$ 285.49
15/01/2024		National Australia Bank	Bank fees	\$ 54.14
16/01/2024		National Australia Bank	Bank fees	\$ 23.85
18/01/2024		Town of Cottesloe Staff	Payroll	\$ 149,444.90
23/01/2024		Commonwealth Bank of Australia	New term deposit	\$ 2,000,000.00
25/01/2024		National Australia Bank	Bank fees	\$ 17.27
31/01/2024		National Australia Bank	Bank Fees	\$ 224.49
31/01/2024		National Australia Bank	Bank Fees	\$ 865.47
31/01/2024		National Australia Bank	Bank Fees	\$ 1,602.36
SUB - TOTAL EFT'S AND CHEQUES				\$ 3,684,951.66

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING JANUARY 2024 AND PRESENTED TO A MEETING OF THE COUNCIL HELD ON 26 MARCH 2024

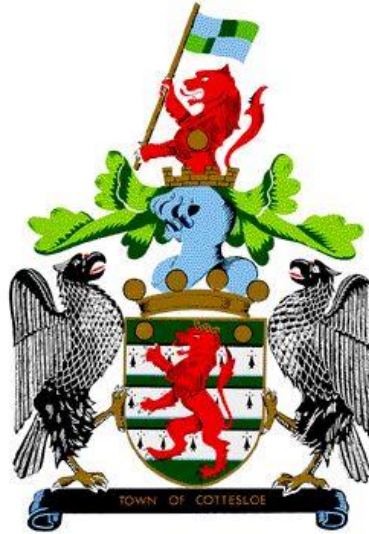
<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
<u>Credit Card Payments</u>				
12/01/2024	2284.1098-01	National Australia Bank Business Visa	Credit Card - December 2023	
			- Adobe - Software licence charges	\$ 29.99
			- WA Spit Roast - Catering services	\$ 50.00
			- WA Spit Roast - Catering services	\$ 2,352.90
			- Adobe - Software licence charges	\$ 699.82
			- Coles Supermarket - Catering services	\$ 76.69
			- Adobe - Software licence charges	\$ 32.74
			- WA Hino - Freight charges	\$ 24.75
			- Coles Supermarket - Catering services	\$ 134.68
			- Adobe - Software licence charges	\$ 79.99
			- JB HiFi - Communications hardware	\$ 330.37
			- Mobile Tech Claremont - Communications hardware	\$ 395.85
			- Witivio - Software licence charges	\$ 32.16
			- Mailchimp - Software licence charges	\$ 58.31
			- NAB - credit card fees	\$ 9.96
SUB - TOTAL CREDIT CARD PAYMENTS				\$ 4,308.21

TOWN OF COTTESLOE

LIST OF ACCOUNTS PAID DURING JANUARY 2024 AND PRESENTED TO A MEETING OF THE COUNCIL HELD ON 26 MARCH 2024

<u>Date</u>	<u>Payment Reference</u>	<u>Payee</u>	<u>Description</u>	<u>Amount</u>
			Fuel Card Payments	
12/01/2024	2286.1721-01	Business Fuel Cards Pty Ltd	Fuel for fleet vehicles - December 2023	
		- Card number 604519	Fuel purchases - Registration CTCDiesel	\$ 133.06
		- Card number 635876	Fuel purchases - Registration 1GIB711	\$ 6.37
		- Card number 505588	Fuel purchases - Registration 1GXJ065	\$ 517.23
		- Card number 567760	Fuel purchases - Registration 1HRH174	\$ 179.08
		- Card number 821985	Fuel purchases - Registration 1GVU588	\$ 272.12
		- Card number 877557	Fuel purchases - Registration 1HTF613	\$ 227.29
		- Card number 046269	Fuel purchases - Registration Depot Small	\$ 296.66
		- Card number 051731	Fuel purchases - Registration 1GIZ365	\$ 88.53
		- Card number 233800	Fuel purchases - Registration 1GCL860	\$ 245.01
		- Card number 996786	Fuel purchases - Registration 1HWL927	\$ 497.59
		- Card number 056580	Fuel purchases - Registration 1HWK612	\$ 394.00
		- Card number 919881	Fuel purchases - Registration IHLN796	\$ 333.68
		- Card number 150205	Fuel purchases - Registration 1HND285	\$ 501.48
		- Card number 632038	Fuel purchases - Registration 1HOH345	\$ 502.09
		- Card number 055484	Fuel purchases - Registration 1GXV805	\$ 6.37
		- Card number 009506	Fuel purchases - Registration 1HVS060	\$ 103.86
		- Card number 339944	Fuel purchases - Registration 1HZF134	\$ 193.70
		- Card number 346915	Fuel purchases - Registration 1HZF136	\$ 319.75
		- Card number 481597	Fuel purchases - Registration 1HZM771	\$ 452.80
		- Card number 537239	Fuel purchases - Registration 1HIY954	\$ 188.63
		- Card number 739306	Fuel purchases - Registration 1HJT268	\$ 266.37
		- Card number 739744	Fuel purchases - Registration 1HJJ843	\$ 535.28
		- Card number 633177	Fuel purchases - Registration 1GRD368	\$ 335.52
		- Card number 859715	Fuel purchases - Registration 1EXZ241	\$ 380.82
		- Card number 661788	Fuel purchases - Registration 1GCT757	\$ 75.67
		- Card number 746258	Fuel purchases - Registration 1GWK670	\$ 206.53
		- Card number 033920	Fuel purchases - Registration 1HRG905	\$ 399.50
		SUB - TOTAL FUEL CARD PAYMENTS		\$ 7,658.99
		GRAND TOTAL		\$ 3,696,918.86

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM A:

**ATTACHMENT A - ARBOR CARBON REPORT -
J23833 - TOWN OF COTTESLOE - ADVICE
NORFOLK ISLAND PINES - 231011**



Advice Regarding the Continued Planting of Norfolk Island Pine

Town of Cottesloe

Report No. J23833

12 October 2023

Company Name: ArborCarbon Pty Ltd

ACN: 145 766 472

ABN: 62 145 766 472

Address: ROTA Trans 1, Murdoch University, Murdoch WA 6150

Post: PO Box 1065 Willagee Central, WA 6163

Phone: +61 408 907 152

Website: www.arborcarbon.com.au

ArborCarbon acknowledges the Traditional Owners and Custodians of the land on which we live and work and pays respect to Elders past, present and future.

DOCUMENT QUALITY ASSURANCE

Project Title	Advice Regarding the Continued Planting of Norfolk Island Pine		
Status	Final Report		
Revision version	RevA		
Author(s)	Briony Williams		
Reviewed by	Paul Barber Giles Hardy		
Project Manager	Briony Williams	Project Number	J23833
Filename	AC_Report_J23833_TownofCottesloe_AdviceNorfolkIslandPines_231011	Saved on	2023-10-12

REVISION SCHEDULE

Revision	Revision Details	Date	Approved by
A	Advice Regarding the Continued Planting of Norfolk Island Pine	12/10/2023	

DISCLAIMER

ArborCarbon Pty Ltd has prepared this document using data and information supplied by the Town of Cottesloe and other individuals and organisations, who have been referred to in this document.

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Any conclusion and/or recommendation contained in this document reflects the professional opinion of ArborCarbon Pty Ltd and the author(s) using the data and information supplied. ArborCarbon Pty Ltd has used reasonable care and professional judgement to interpret and analyse data following the contracted Scope of Works.



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Figure 2: Projected climate change indicators for the South-west region of Western Australia. Image source Department of Water and Environmental Regulation (2021). 5

1 Viability of Norfolk Island Pines

The Town of Cottesloe has a significant number (approx. 1300) of Norfolk Island Pines (NIP) (*Araucaria heterophylla*) planted throughout the Council, in both streetscapes and public parks, and they are considered significant and iconic to the City's amenity. Many of the Town's streets are planted with NIP as avenue plantings, such as Broome and Eric Streets, and the foreshore also includes numerous mature NIP. Since 2019, the health of NIP throughout WA has shown symptoms of decline, including crown thinning and top-down dieback. Multiple trees within the Town have died and been removed.

Top-down dieback of the crowns is caused by the fungal pathogen *Neofusicoccum parvum*. The fungus is probably common in the environment, but it only causes disease in trees under extreme stress. Extreme causes of stress include:

- Increased air temperature and severe temperature fluctuations
- Decreased access to water e.g., drought
- Nutrient deficiencies
- Mechanical injuries e.g., severed roots due to development, sunscald

The extended summer-autumn drought in 2019 is believed to have triggered the observed outbreak in 2020-21 (ArborCarbon 2020). Mild La Niña summer conditions since this period have reduced disease incidence. Many trees appear to have improved in health. For example, many trees appear to have died back, and branches have resprouted at the branch-trunk unions.

Other factors were associated with the premature decline of mature NIP throughout the Town, including the presence of *Phytophthora* species.

To assess the increase or decrease in the health of NIP over time, analysis was undertaken to determine the range and change in Vegetation Condition Index (VCI) value of each NIP throughout the Town. The VCI is an algorithm derived from ArborCarbon's airborne ArborCam™ multispectral imagery, and it is highly sensitive to fluctuations in crown condition. ArborCarbon have successfully used it to benchmark the condition of more than 40,000 trees throughout the City of Melbourne, including 1500 of their iconic Elm trees. The median VCI was calculated for each NIP crown in 2020 and 2023 (Figure 1). The 2017 imagery was not used as a baseline measure due to the variation in sensor and acquisition parameters during that year. The lower the VCI value, the poorer the crown condition of the tree.

Of the 903 NIP in the Town, 72.5% had increased in health, and 27.5% had decreased in health over a period of three years between 2020 and 2023 (Figure 1). This could be considered a positive indication of their viability as an amenity tree in the Town of Cottesloe. However, as discussed, the health of NIP is impacted greatly by stress, and environmental factors are often responsible for such stress. Environmental factors result from general seasonal fluctuations, larger scale climate patterns such as El Niño and La Niña, and long-term forecast predictions such as global warming and reduced rainfall due to climate change. While the NIP health appears to have improved in the short term, they will likely experience similar decline patterns again because of environmental stressors. The general outlook for Western Australia's climate is increasing temperature, reduced rainfall, and increased severe weather patterns (Figure 2).

ArborCarbon Report: Advice Regarding the Continued Planting of Norfolk Island Pine– the Town of Cottesloe

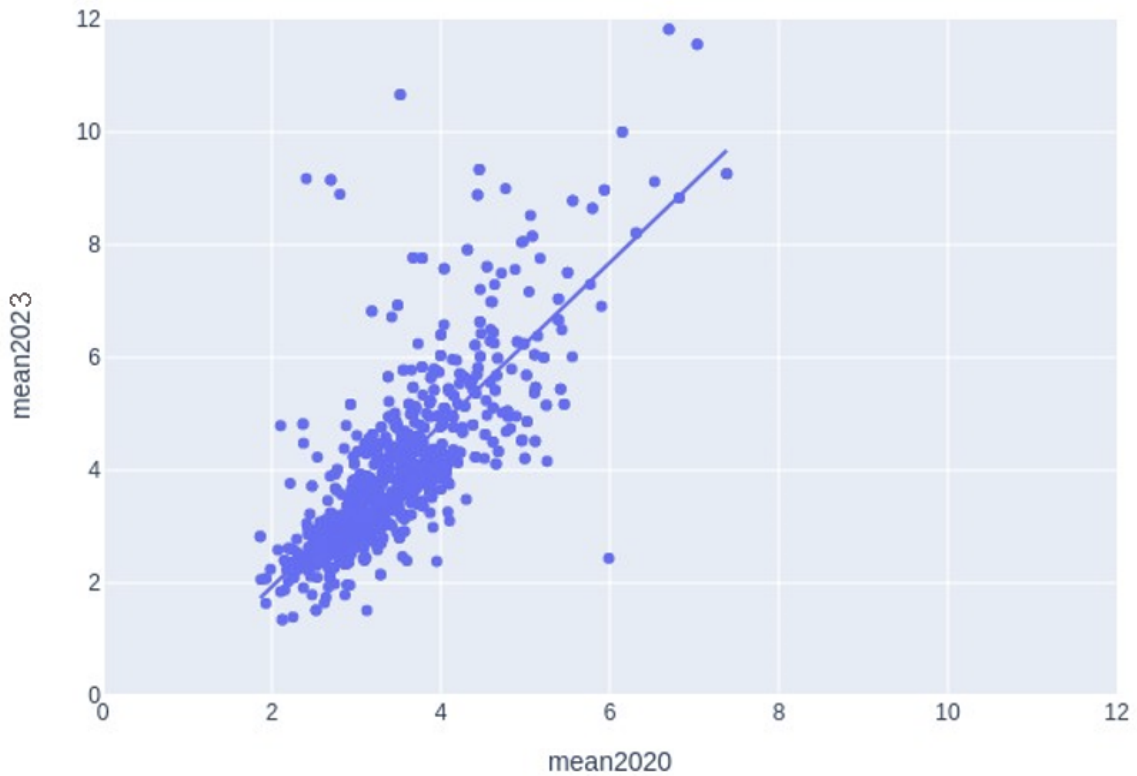


Figure 1: Scatter plot showing the relationship between VCI in 2020 and VCI in 2023.

Variable	Current (1986–2005)	2030		2090	
		RCP4.5	RCP8.5	RCP4.5	RCP8.5
Annual rainfall		-13 to 0% (minor difference between scenarios)		-22 to -1%	-36 to -2%
Extreme rainfall and drought		Under all emissions scenarios, the time spent in drought is projected to increase. The intensity of heavy rainfall events is also projected to increase with medium confidence.			
Average temperatures		+0.8 °C (0.5 to 0.9)	+0.8 °C (0.5 to 1.1)	+1.7 °C (1.2 to 2.0)	+3.4 °C (2.6 to 4.0)
Frequency of hot days in Perth	Days over 35 °C	28 days	36 days	43 days	63 days
	Days over 40 °C	4 days	6.7 days	9.7 days	20 days
Fire weather (average number of days with a 'severe' fire danger rating)	4.2 days	5 days (19% ↑)	4.7 days (12% ↑)	5.3 days (26% ↑)	6.9 days (64% ↑)
Sea level rise		+0.07 to 0.17 m (minor difference between scenarios)		+0.28 to 0.65 m	+0.39 to 0.85 m

Figure 2: Projected climate change indicators for the South-west region of Western Australia. Image source Department of Water and Environmental Regulation (2021).

Increasing temperatures and reduced rainfall due to climate change are reducing the suitability of Norfolk Island Pine trees to the town and is likely to lead to disease recurrence in the future. The tree water

ArborCarbon Report: Advice Regarding the Continued Planting of Norfolk Island Pine– the Town of Cottesloe

requirements and limited groundwater availability in the area mean that the species is not consistent with the Town’s status as a waterwise council. In addition, the Department of Water and Environmental Regulation recently released the *Gnangara groundwater allocation plan*, which proposes significant changes to Perth water usage, including:

- A 27 per cent reduction (30 gigalitres per year) in 2028 to groundwater licensed to the Water Corporation for Perth’s Integrated Water Supply Scheme (drinking water).
- A 10 per cent reduction for most groundwater licensees from 2028, to give people time to adjust to the changes.
- Alignment of the sprinkler roster for garden bores and scheme users from September 2022 – the State Government is proposing that all households across Perth and Mandurah will have a two-days-per-week sprinkler roster between 1 September and 31 May each year, regardless of the water source.

It is advised that the City phases out the replanting of NIPs and replaces them with a suitable amenity species more resilient to environmental stressors.

1.1 Alternative Species

A range of alternative species can be considered to replace the NIP throughout the Town. Species selection must consider the 17 criteria outlined in the Town of Cottesloe Street Tree Masterplan 2023 Update (ArborCarbon 2023). An extensive list of proposed trees has been provided in the Masterplan, including replacements for NIP along many of the streets. Proposed replacement species include *Eucalyptus todtiana*, *Casuarina equisetifolia*, *Triadica sebifera*, *Eucalyptus nicholii*, *Melaleuca lanceolata*, *Olea europaea*, *Eucalyptus gomphocephala*, and *Eucalyptus decipiens*. Other medium to tall tree species with a history of good growth throughout Perth and could be considered include *Corymbia maculata*, *Corymbia eximia* and *Eucalyptus cladocalyx*. Regardless of the species chosen, the quality of the nursery stock, the method of planting, and resources allocated to establishment and maintenance, will greatly impact the contribution these trees make towards the Town’s urban forest over the coming decades.

As an aside, it will be important to consider the likely arrival of Myrtle Rust into the southern regions of WA. Members of the Myrtaceae vary in their susceptibility to Myrtle Rust, and selection of species within this family should be considered carefully before planting. Also, the recent arrival of the Polyphagous Shot Hole Borer (PSHB) into the Metropolitan area will likely influence the selection of some native species, as the native host range is increasing. Increasing evidence shows that stressed trees are predisposed to PSHB. Therefore, selecting drought and heat tolerant species will be increasingly important in the future, particularly as regulations around irrigation use are implemented.

1.2 Management Recommendations

If the Town chooses to continue planting NIP, and manage the existing NIP population, the Council should follow the following management recommendations:

- Supplement irrigation across the late summer-autumn period particularly during predicted drought years and anticipated high temperatures.
- Maintain good hygiene while pruning trees to avoid spread of disease.
- Care for the root-zone around the trees. Avoid root damage and compaction during development. Consider mulching and excluding car parking under trees.

ArborCarbon Report: Advice Regarding the Continued Planting of Norfolk Island Pine– the Town of Cottesloe

- Monitor the health of the NIP population annually to better determine long-term health patterns (less impacted by seasonal change), using a combination of VCI derived from airborne ArborCam imagery, and field-based validation. Such an approach can be used as an early warning system for detecting declining individual trees across the population.
- Establish an experimental trial to identify treatments that may be used to respond to trees identified in the early-warning system.
- Following the establishment of the early warning system, and identification of treatments, develop a comprehensive NIP Health Management Plan.

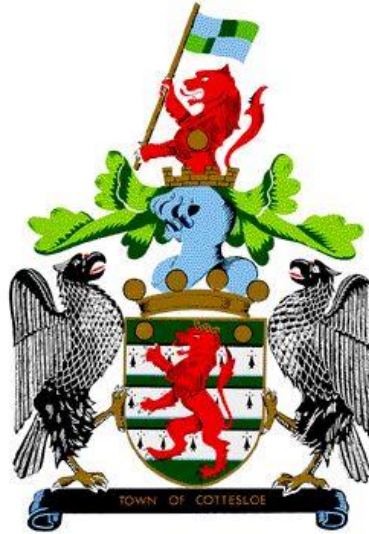
2 References

ArborCarbon (2020). *Investigation into the cause(s) of premature decline of Norfolk Island Pine*. Report No. J20490 prepared for the Town of Cottesloe. 2nd November 2020. 37 pp.

ArborCarbon (2023). *Street Tree Masterplan. 2023-update*. Prepared for the Town of Cottesloe. 20 March 2023. 49 pp.

Department of Water and Environmental Regulation (2021). https://www.wa.gov.au/system/files/2022-01/Western_Australian_Climate_Projections_Summary.pdf

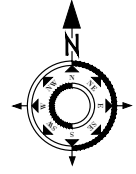
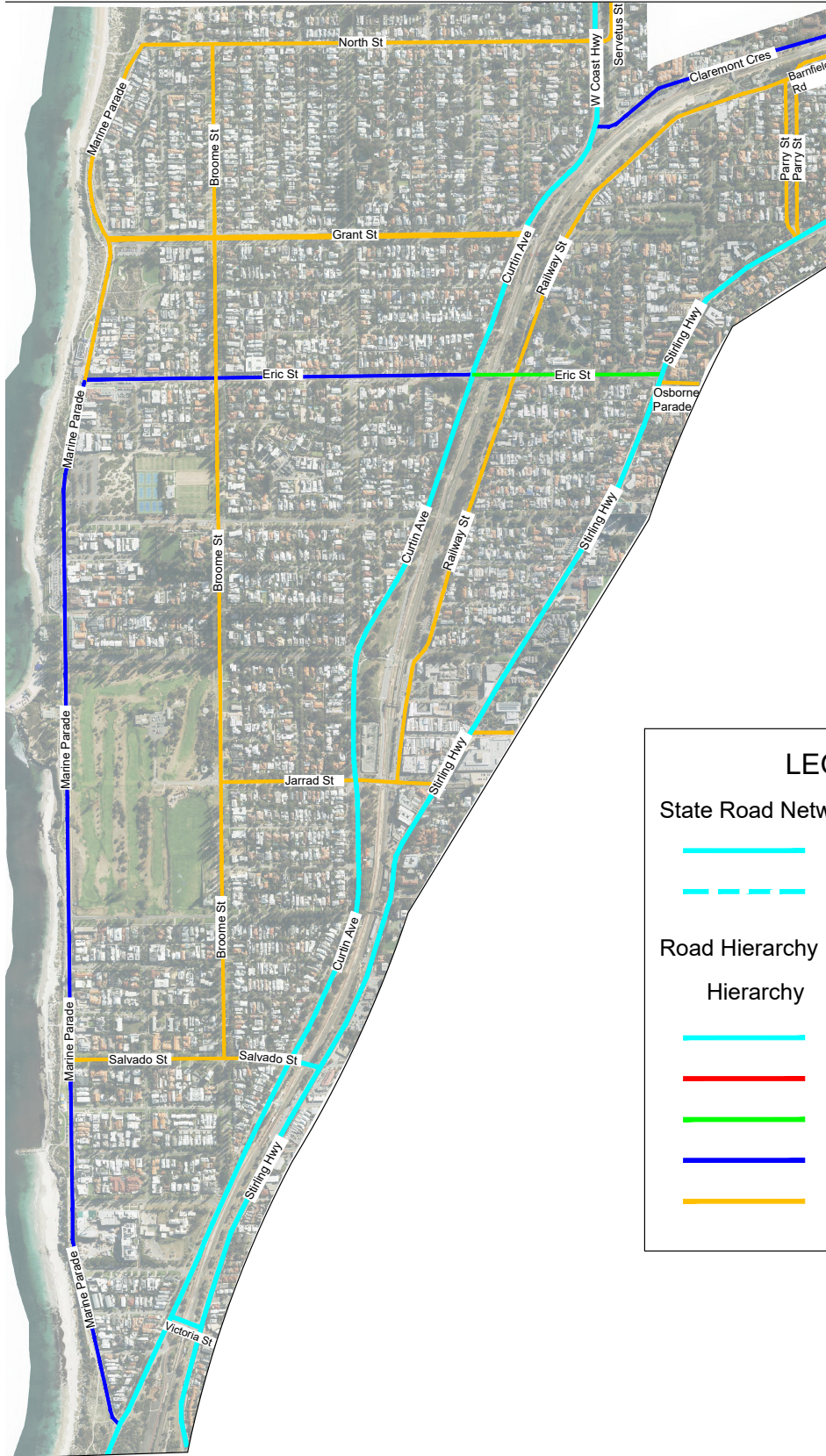
TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

**ITEM B:
ATTACHMENT B - COTTESLOE DISTRIBUTOR
ROAD MAP**



LEGEND

State Road Network

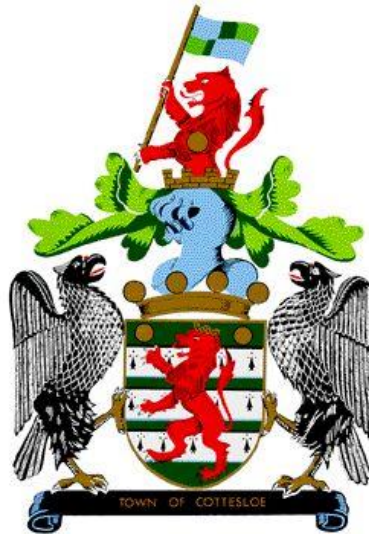
- State Road
- - - - - Proposed State Road

Road Hierarchy

Hierarchy

- Primary Distributor
- Regional Distributor
- Distributor A
- Distributor B
- Local Distributor

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM C:

ATTACHMENT C - STREET TREE MASTERPLAN - WHOLE OF LIFE COST ANALYSIS

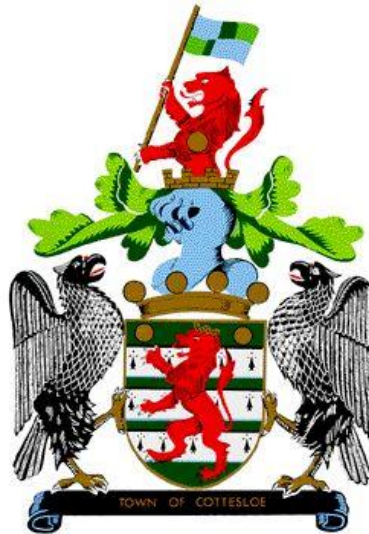
Table 3 - Whole of Life Cost Analysis Per Tree (100 years)			
Tree Type	1 to 20 yrs (20 years)	20 to 100 yrs (80 years)	Total (100 years)
Proposed Pathogen Treatment Norfolk Island Pine 0 to 20 years - standard management Over 20 years - Pathogen Preventive Treatment	\$9,300	\$220,800	\$230,100
Current Maintenance Practice Applied to other Species and NIP	\$46,500		\$46,500
\$465 x 20 years standard maintenance	\$2760 x 80 years Pathogen Preventive Treatment	\$465 x 100 years standard maintenance over 100 years	

Table 4 - Scenario Modelling - Pathogen Management - NIPs over 20 years of age								
Scenario	A	B	C = A x B	D	E = A x D	F = C/D	G = F - C	H = G/80years
	Total NIPs	Unit Rate for Pathogen Treatment per over 80 years (Table 3)	Total Pathogen Treatment over 80 years	Unit Rate for Standard Maintenance per NIP over 80 years (\$46,500 x 0.8)	Total Standard Maintenance over 80 years	Equivalent Number of Other Non NIP Species that can be planted (Opportunity Cost)	Total Additional Cost for Pathogen Treatment over 80 years	Additional Rates needed per year for Pathogen Treatment
All Norfolk Island Pines (Scenario 1)	900	\$220,800	\$198,720,000	\$37,200	\$33,480,000	5342	\$165,240,000	\$2,065,500
Heritage Listed Norfolk Island Pines (table 2) and those on Distributor Roads (attachment B) (Scenario 2)	780		\$172,224,000		\$29,016,000	4630	\$143,208,000	\$1,790,100
Heritage Listed Norfolk Island Pines Only (Scenario 3) - Table 2	701		\$154,780,800		\$26,077,200	4161	\$128,703,600	\$1,608,795

Table 5 - Modelling - Succession Planting								
Scenario	A	B	C = A x B	D	E = C + D	F = (A x 2) x (\$46,500 - Table 3)	G = E - F	H = G/100years
	Total New Succession Planting NIP	Unit Rate for Pathogen Treatment per NIP over 100 years (Table 3)	Total Cost to Maintain Succession NIPs Using the Pathogen Treatment	Cost to Maintain Existing Mature NIP Population with the Pathogen Treatment (Table 4 Column C)	Total Cost for Entire Succession Planting Model (Pathogen Treatment)	Total Cost for Entire Succession Planting Model (Standard Maintenance)	Total Additional Cost for Pathogen Treatment	Additional Rates needed per year for Pathogen Treatment in Succession Planting
All Norfolk Island Pines (Scenario 1) - 2017 Master Plan	900	\$230,100	\$207,090,000	\$198,720,000	\$405,810,000	\$83,700,000	\$322,110,000	\$3,221,100
Heritage Listed Norfolk Island Pines (table 2) and those on Distributor Roads (attachment B) (Scenario 2)	780		\$179,478,000	\$172,224,000	\$351,702,000	\$72,540,000	\$279,162,000	\$2,791,620
Heritage Listed Norfolk Island Pines Only (Scenario 3) - Table 2	701		\$161,300,100	\$154,780,800	\$316,080,900	\$65,193,000	\$250,887,900	\$2,508,879

Table 6 - Modelling - Replacement Planting									
Scenario	A	B	C = A - B	D = B x \$230,100 (Table 3)	E = C x \$220,800 (Table 3)	F = D + E	G = (B + C) x \$46,500 (Table 3)	H = F - G	I = H/100yrs
	Total Current NIPs	Total Replacement Planting	Existing Matured NIPs that Remain Requiring Maintenance	Total Cost to maintain the 100 Replacement NIPs (Column B) using Pathogen Treatment	Total Cost to Maintain all Existing Surviving NIPs (Column C) using Pathogen Treatment	Total Entire Cost for Replacement Planting Model (Pathogen Treatment)	Total Entire Cost for Replacement Planting Model (Standard Maintenance)	Total Additional Cost for Pathogen Treatment (100 years)	Additional Rates needed per year for Pathogen Treatment in Replacement Planting
All Norfolk Island Pines (Scenario 1) - 2017 Master Plan	900	100	800	\$23,010,000	\$176,640,000	\$199,650,000	\$41,850,000	\$157,800,000	\$1,578,000
Heritage Listed Norfolk Island Pines (table 2) and those on Distributor Roads (attachment B) (Scenario 2)	780		680		\$150,144,000	\$150,144,000	\$36,270,000	\$113,874,000	\$1,138,740
Heritage Listed Norfolk Island Pines Only (Scenario 3) - Table 2	701		601		\$132,700,800	\$132,700,800	\$32,596,500	\$100,104,300	\$1,001,043

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

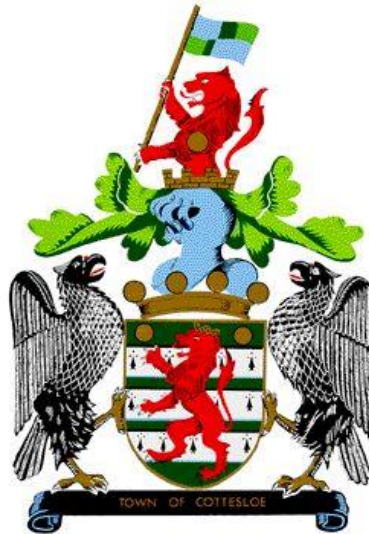
ATTACHMENT

ITEM D:

ATTACHMENT D - STREET TREE MASTERPLAN - NORFOLK ISLAND PINE REGISTER

Street names	Classification	Estimated Population	Recommendation	Replacement Species	Notes Regarding Heritage Listing
Broome Street	Distributor	250	Retain	No Change	All Norfolk Island Pines and one private residence pine are listed on the local heritage register. Civic Centre is listed on the State Register of Heritage places.
Marmion Street	Local Road	122	Retain	No Change	All Norfolk Island Pines are listed on the State Register of Heritage places.
Eastern side of Curtin Avenue between Grant Street and Jarrad Street	Distributor & Heritage (Forrest to Jarrad)	60	Retain	No Change	Currently under consideration for entry into the State Register.
Loma Street	Heritage	22	Retain	No Change	Currently under consideration for entry into the State Register.
John Street	Heritage	66	Retain	No Change	All Norfolk Island Pines are listed on the local heritage register. Currently under consideration for entry into the State Register.
Forrest Street	Local Road	66	Retain	No Change	All Norfolk Island Pines and one private residence pine are listed on the local heritage register. Currently under consideration for entry into the State Register.
Pearse Street	Heritage	52	Retain	No Change	All Norfolk Island Pines are listed on the local heritage register.
Marine Parade Grant Street to North Street	Distributor	9	Retain	No Change	
Marine Parade Forrest Street to Eric Street	Distributor	19	Retain	No Change	Cottesloe Beach Princt is listed on the State Register of Heritage places.
Marine Parade Curtin Avenue to Forrest Street	Distributor	10	Change	Sheoaks	Aboriginal values on all streets south of Princes Street (inclusive) - could replace with endemic alternative species.
Marine Parade Eric Street to Grant Street	Distributor	3	Change	Sheoaks	
Congdon Street Centre Median	Local road	16	Change	Tuarts with mixed native mid-storey	Planted in 1965
Railway Street Grant Street to Vera Street	Distributor	55	Retain	No Change	Currently under consideration for entry into the State Register.
Eric Street	Distributor	69	Retain	No Change	
Salvado Street	Distributor	56	Retain	No Change	
Western side of Curtin Avenue Jarrad Street to Grant Street	Distributor	8	Retain	No Change	Locally listed Heritage Category 4 (lowest level) - avoid changing
Warton Street	Local Road	20	Change	Eucalyptus decipiens (Limestone marlock)	Planted in 1995. Within Aboriginal listed area. Replace with endemic species.
Charles Street west	Local Road	15	Change	Narrow leaf black peppermint (Eucalyptus nicholii)	Planted before 1953. Early plantings in Cottesloe - not listed as heritage but keep for streetscape values.
Charles Street east	Local Road	0	Change	Chinese tallow (Triadica sebifera)	Planted before 1953. Early plantings in Cottesloe - not listed as heritage but keep for streetscape values.
Seaview Terrace	Local Road	13	Change	Coastal Blackbutt (Eucalyptus todtiana)	Planted in 1953.
Gibney Street	Local Road	33	Change	Tuart	With in Aboriginal listed area. Replace with endemic species.
Deane Street	Local Road	18	Change	Olive non-fruiting (Swan Hill)	Not listed on heritage website. Some Norfolks planted in 1965.
Total number of Norfolk Island Pines		982			

TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

ITEM A: COUNCIL PLAN DELIVERABLE TIMEFRAME

KO	I	Activities	Term	Role	Dir	Source	2024	2025	2026	2027	2028-2031
1	1	Encourage health and wellbeing through recreation initiatives	Short Term	Partner	DCCS	Internal					
1	2	Implement the Disability Access and Inclusion Plan	Short Term	Deliver	DCCS	Internal/External					
1	3	Review and update the Town's Public Open Space and Playground Strategy	Short Term	Deliver	DES	internal					
1	4	Identify and support opportunities for community participation	Short Term	Partner	DCCS	internal					
1	5	Review and implement the Town's Events Policy	Short Term	Deliver	DCCS	Internal					
1	6	Implement the Reconciliation Action Plan	Short Term	Deliver	DCCS	Internal					
1	7	Develop a Public Health Plan	Short Term	Deliver	DDRS	Internal/External					
1	8	Develop a Community Youth Inclusion Strategy	Short Term	Deliver	DCCS	External					
1	9	Develop a Community Development Strategy	Short Term	Deliver	DCCS	External					
2	1	Review and implement the Town Planning Scheme	Short Term	Deliver	DDRS	Internal/External					
2	2	Review, update and implement asset management planning	Short Term	Deliver	DES	Internal					
2	3	Adopt and implement the Cottesloe Village Precinct Structure Plan	Short Term	Deliver	DDRS	Internal/External					
2	4	Progress the Foreshore Masterplan, including Carpark 2 revisioning	Short Term	Partner	DES	Internal/External					
2	5	Review and implement Coastal Hazard Risk Management and Adaptation Plan	Short Term	Deliver	DES	Internal/External					
2	6	Implement Green Infrastructure Plan	Short Term	Deliver	DES	Internal					
2	7	Develop Recreation Precinct Strategy	Short Term	Deliver	DES	External					
2	8	Develop Foreshore and Beach Strategy	Short Term	Deliver	DES	External					
2	9	Review and update the Integrated Transport Strategy	Short Term	Deliver	DES	Internal/External					
2	10	Lobby and advocate for increased east-west connectivity	Short Term	Advocate	DES	Internal					
2	11	Implement the Cities Power Partnership Commitments	Short Term	Deliver	DES	Internal					
2	12	Implement the Beach Access Plan	Short Term	Deliver	DES	Internal					
2	13	Review and update the Cottesloe Long Term Cycle Network Strategy	Short Term	Deliver	DES	Internal					
2	14	Implement Natural Asset Management Plan	Short Term	Deliver	DES	Internal					
2	15	Maintain and update the Cottesloe Local Heritage List	Short Term	Partner	DDRS	Internal					
2	16	Advocate for strategic transport infrastructure development, maintenance and improvement	Ongoing	Advocate	CEO	Internal					
3	1	Implement the adopted Cottesloe Village Precinct Structure Plan	Short Term	Partner	DDRS	Internal					
3	2	Local Planning Strategy and Scheme	Short Term	Deliver	DDRS	Internal/External					
3	3	Explore partnership opportunities for the delivery of services to our community and visitors	Short Term	Partner	CEO	Internal					
3	4	Develop a Public Space Activation Strategy	Short Term	Partner	DES	Internal/External					
3	5	Advocate for development and maintenance of community infrastructure, supporting our local community and the large number of visitors	Ongoing	Advocate	CEO	Internal					
3	6	Develop strategies and policies to assist local business become more sustainable	Medium	Deliver	CEO	Internal/External					
3	7	Continue collaboration with neighbouring local governments, supporting tourism development	Ongoing	Partner	CEO	Internal					
4	1	Review and implement Council's long term strategic planning	Medium	Deliver	CEO	Internal					
4	2	Review and implement Council's communication plan / strategy	Short Term	Deliver	CEO	Internal					
4	3	Advocate and lobby on behalf of our community	Short Term	Advocate	CEO	Internal					
4	4	Provide strategic leadership, deliver financially responsible governance and maintain legislative compliance	Ongoing	Deliver	CEO	Internal					
4	5	Provide regular public communications, updating our community of Council activities	Ongoing	Deliver	CEO	Internal					
4	6	Engage with community on satisfaction with the level of service delivery	Ongoing	Partner	CEO	Internal/External					
4	7	Use existing and develop new partnerships to improve services and efficiencies for the Town including but not limited to WESROC, Joint Library Agreement	Ongoing	Partner	CEO	Internal					
4	8	Review and maintain the implementation of business continuity planning	Short Term	Deliver	DCCS	Internal/External					
4	9	Maintain emergency management partnership and planning	Ongoing	Partner	DDRS	Internal					
4	10	Provide a healthy and safe workplace for our Town employees and council members	Ongoing	Deliver	DCCS	Internal					
4	11	Advocate for strategic transport infrastructure development, maintenance and improvement	Ongoing	Advocate	DES	Internal					
4	12	Regular review of local laws	Ongoing	Deliver	DCCS	Internal					
4	13	Implement livestreaming of Council Meetings	Ongoing	Deliver	CEO	Internal					

Legend
■ Planning/Development
■ Implementation

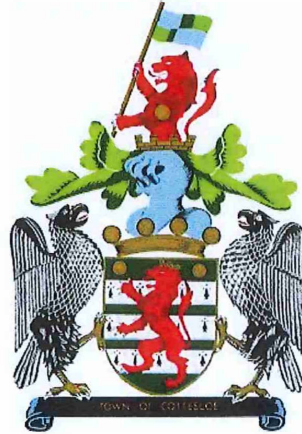
TOWN OF COTTESLOE



ORDINARY COUNCIL MEETING

ATTACHMENT

**ITEM A:
UNCONFIRMED MINUTES - AUDIT COMMITTEE -
13 MARCH 2024**

TOWN OF COTTESLOE**AUDIT COMMITTEE****UNCONFIRMED MINUTES**

AUDIT COMMITTEE
HELD IN THE

Mayor's Parlour, Cottesloe Civic Centre 109 Broome Street, Cottesloe
4:30 PM Wednesday, 13 March 2024

A handwritten signature in blue ink, appearing to read 'William Matthew Scott', is written over a horizontal line.

WILLIAM MATTHEW SCOTT
Chief Executive Officer

14 March 2024

AUDIT COMMITTEE MEETING MINUTES

13 MARCH 2024

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AUDIT COMMITTEE MEETING MINUTES

13 MARCH 2024

1 DECLARATION OF MEETING OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member announced the meeting opened at 4.33pm.

1.1 ACKNOWLEDGEMENT OF COUNTRY

I would like to begin by acknowledging the Whadjuk Nyoongar people, Traditional Custodians of the land on which we meet today, and pay my respects to their Elders past and present. I extend that respect to Aboriginal and Torres Strait Islander peoples here today.

2 DISCLAIMER

The Presiding Member drew attention to the Town's Disclaimer.

3 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

The Presiding Member announced that the meeting may be recorded, solely for the purpose of confirming the correctness of the Minutes.

Cr Sadler was appointed to the Audit Committee at last night's Special Council Meeting, replacing Cr Katy Mason who resigned from the committee.

4 ATTENDANCE**Members**

Mayor Lorraine Young	Elected Member
Cr Sonja Heath	Elected Member
Cr Jeffrey Irvine	Elected Member
Mr Andrew Dimsey	Community Representative
Mr Ian McKenzie	Community Representative

Officers

Mr Matthew Scott	Chief Executive Officer
Mr Shane Collie	Director Corporate and Community Services
Ms Irene Wai Shan Au-Yeung	Assistant Finance Manager
Sheryl Teoh	Finance Manager

Visitors

Yvonne Hart	Ratepayer
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Apologies

Cr Helen Sadler	Elected Member
Mr Nathan Hart	Community Representative
Ms Kate Saunders	Executive Services Officer

5 DECLARATION OF INTERESTS

Nil.

AUDIT COMMITTEE MEETING MINUTES**13 MARCH 2024**

6 CONFIRMATION OF MINUTES**AC001/2024****Moved Presiding Member Young Seconded Cr Irvine****That the Minutes of the Audit Committee Meeting held on Monday 11 March 2024 be confirmed as a true and accurate record.****Carried 5/0****7 PRESENTATIONS**

Nil

8 REPORTS**8.1 REPORTS OF OFFICERS****8.1.1 ENTERPRISE RESOURCE PLANNING - INSIGHTS FROM SIMILAR COUNCILS****Attachments: 8.1.1(a) ERP - Insights from the Town of Mosman Park for the Implementation of Datascape [under separate cover]**

The Administration provides that attached information to share insights into the challenges experienced by the Town of Mosman Park and the Town of Claremont in the implementation of the new ERP system as requested to be explored at the previous meeting. The Town of Claremont's main challenge was staff burnout.

The key issues that have faced the Town of Cottesloe have been the following:

- Staff turnover, particularly in Finance and Human Resources.
- Attraction of backfill staff.
- Buy in from staff and continuing the enthusiasm for the project.
- Availability of key staff.

The Town has not reached the stage yet of some of the operational issues raised by Mosman Park however it is expected that we will experience some similar issues.

This detail is provided for the Audit Committee' information as requested.

Page 2

AUDIT COMMITTEE MEETING MINUTES**13 MARCH 2024**

8.1.2 2022/23 AUDIT ADJUSTMENTS**Attachments: 8.1.2(a) 2022/23 Audit Adjustments [under separate cover]**

The Audit adjustments from the 2022/23 accounts are provided for the information of the Audit Committee, as requested at the previous meeting.

AUDIT COMMITTEE MEETING MINUTES**13 MARCH 2024**

8.1.3 AUDIT COMMITTEE RESOLUTION DATABASE

Attachments: 8.1.3(a) Audit Committee Resolution Database - February 2024 [under separate cover]

The Audit Committee Resolution Database – February 2024 provides an update on Council resolutions put forward by the Audit Committee since the previous meeting. This is provided for information.

AUDIT COMMITTEE MEETING MINUTES**13 MARCH 2024**

8.1.4 COMPLIANCE AUDIT RETURN 2023

Directorate: Corporate and Community Services
Author(s): Shane Collie, Director Corporate and Community Services
Authoriser(s): William Matthew Scott, Chief Executive Officer
Shane Collie, Director Corporate and Community Services
File Reference: D24/9369
Applicant(s):
Author Disclosure of Interest: Nil

SUMMARY

With Council's approval, the Mayor and Chief Executive Officer are required to certify the 2023 Audit Compliance Return so that it may be lodged to the Department of Local Government by the due date of 31 March 2024.

OFFICER RECOMMENDATION IN BRIEF

That for Audit Committee endorse and recommend that Council adopt the 2023 Compliance Audit Return and authorise the Mayor and Chief Executive Officer to certify the Return so that it may be returned to the Department of Local Government and Communities by the due date of 31 March 2024.

BACKGROUND

Each year the Department of Local Government issues a Compliance Audit Return that covers a sample of legislative provisions required under the provisions of the *Local Government Act 1995*, which is required to be completed by staff and endorsed by Council prior to submission.

The Compliance Audit Return (CAR) covers 11 different categories and each category can have anywhere from 3 to 24 questions.

OFFICER COMMENT

The Compliance Audit Return for 2023 has been completed and it is recommended to be endorsed by the Audit Committee and for Council to adopt and further, authorise the Mayor and Chief Executive Officer to certify the Return so that it can be forwarded to the Department of Local Government and Communities.

There were no areas of non compliance raised in completing the Compliance Audit Return.

ATTACHMENTS

8.1.4(a) Compliance Audit Return 2023 [under separate cover]

CONSULTATION

Senior Staff.

Page 5

AUDIT COMMITTEE MEETING MINUTES

13 MARCH 2024

STATUTORY IMPLICATIONS*Local Government Act 1995***7.13 Regulations as to Audits**

- (1) (i) requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are –
 - (i) of a financial nature or not; or
 - (ii) under this Act or another written law.
- (2) Regulations may also make any provision about audit committees that may be made under section 5.25 in relation to committees.

Local Government (Audit) Regulations 1996 - Regulations 14 and 15

14. Compliance audits by local governments

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be –
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

[Regulation 14 inserted in Gazette 23 Apr 1999 p. 1724-5; amended in Gazette 30 Dec 2011 p. 5580-1.]

15. Compliance audit return, certified copy of etc. to be given to Executive Director

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit,
 is to be submitted to the Executive Director by 31 March next following the period to which the return relates.
- (2) In this regulation –

Certified in relation to a compliance audit return means signed by –

 - (a) the mayor or president; and

AUDIT COMMITTEE MEETING MINUTES**13 MARCH 2024**

(b) the CEO.

Local Government (Audit) Regulations 1996.

POLICY IMPLICATIONS

There are no perceived policy implications arising from the officer's recommendation.

STRATEGIC IMPLICATIONS

This report is consistent with the Town's *Council Plan 2023 – 2033*.

Priority Area 4: Our Leadership and Governance - Strategic leadership providing open and accountable governance.

Major Strategy 4.3: Deliver open, accountable and transparent governance.

RESOURCE IMPLICATIONS

Resource requirements are in accordance with the existing budgetary allocation.

ENVIRONMENTAL SUSTAINABILITY IMPLICATIONS

There are no perceived sustainability implications arising from the officer's recommendation.

VOTING REQUIREMENT

Simple Majority

AC002/2024

OFFICER AND COMMITTEE RECOMMENDATION

Moved Mr Dimsey

Seconded Mr McKenzie

THAT the Audit Committee

ENDORSES and RECOMMENDS that Council ADOPT the 2023 Compliance Audit Return and AUTHORISES the Mayor and Chief Executive Officer to certify the Return so that it may be returned to the Department of Local Government and Communities by the due date of 31 March 2024.

Carried 5/0

AUDIT COMMITTEE MEETING MINUTES**13 MARCH 2024**

8.1.5 MID-YEAR BUDGET REVIEW 2023/24

Directorate: Corporate and Community Services
Author(s): Sheryl Teoh, Finance Manager
Authoriser(s): Shane Collie, Director Corporate and Community Services
William Matthew Scott, Chief Executive Officer
File Reference: D24/9381
Applicant(s):
Author Disclosure of Interest: Nil

SUMMARY

In accordance with statutory requirements, the Audit Committee is presented with the mid-year budget review for the financial year ending 30 June 2024 for its consideration and recommendation on adoption by Council.

OFFICER RECOMMENDATION IN BRIEF

It is recommended that the Audit Committee recommend to Council the receipt of the Budget Review for the Financial Year 2023/24 and the adoption of the amendments contained therein.

BACKGROUND

Each year Council is presented with a mid-year budget review, prepared using six months of actual financial results compared against the budget predictions for the year to date. This allows performance against the budget to be measured, and if required, amendments to be made.

The mid-year review process also allows for factors that were not known at the time of forming the budget to be incorporated into the budget. This may be a change in the operating environment of the Council, funding opportunities not previously known or projects that were not included in original 2023/24 budget.

OFFICER COMMENT

The 2023/24 Budget was adopted by Council on 24 August 2023 with a balanced cash surplus. At Council's meeting held on 24 October 2023, Council adopted budget amendments for various engineering projects. This amendments did not impact the overall surplus position due to grant funding and reserve transfers balancing the associated expenditure (refer to Attachment page 8).

At Council's meeting on 12 December 2023, Council adopted the Audit Committee meeting minutes, which contained Council's final audited position for 2022/23, increasing the surplus brought forward into 2023/24 by \$322,920.

The present Budget Review proposes a net Budget Amendment of (\$108,895), refer to Attachment page 9 for details. The estimated end of year surplus for 2023/24, after this proposed Budget Amendment is \$214,025.

Page 8

AUDIT COMMITTEE MEETING MINUTES**13 MARCH 2024**

In general these adjustments are relatively small across a total Budget of over \$20 million and no further action is recommended. The Budget is tracking relatively close to that predicted.

Other key points noted are as follows:

- GL Account 10054.287.12 Parking Fines had an original budget of \$1,400,000 however due to a decrease in infringements issued this is revised down by \$60,000 giving a revised budget of \$1,340,000. With the busy Autumn period and Sculpture by Sea still to be included the revenue to make the original Budget still may be achievable.
- GL Account 57.9000.928 Other Operational Projects Cottesloe Village Centre Precinct Plan Town Planning & Regional Development \$324,373. This will not be completed this year and remaining funds will carry over to 2024/25. This does not impact the Budget Review figure.
- Enterprise Resource Planning IT System. Similar to the Cottesloe Village Precinct Plan noted above expenditure is still expected to occur however just at a later time. This project is running under Budget due to the difficulty in securing backfill finance staff which is also a factor in the delayed start.
- New Projects:
 - Renewal of Irrigation at Jasper Green Park (\$10,500).
 - Replacement of three Lighting Towers at the Civic Centre (\$15,000).

These two relatively minor projects have become necessary due to deterioration in the existing assets not known at the start of the year. For example one of the light towers in the Civic Centre ground fell some months ago prompting the inspection of others which has led to the required replacement due to safety concerns.

ATTACHMENTS

8.1.5(a) Budget Review Report [under separate cover]

8.1.5(b) Budget Review - Detailed Listing of Predicted Variances [under separate cover]

CONSULTATION

As a part of the preparation of the Budget Review senior staff have been consulted.

STATUTORY IMPLICATIONS

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Regulation 33A. Review of Budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must-

AUDIT COMMITTEE MEETING MINUTES**13 MARCH 2024**

- (a) Consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) Consider the local government's financial position as at the date of the review; and
 - (c) Review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the Council.
- (3) A Council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or recommendations made in the review.
- *Absolute majority required
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department of Local Government, Sport and Cultural Industries.

POLICY IMPLICATIONS

There are no perceived policy implications arising from the officer's recommendation.

STRATEGIC IMPLICATIONS

This report is consistent with the Town's *Council Plan 2023 – 2033*.

Priority Area 4: Our Leadership and Governance - Strategic leadership providing open and accountable governance.

Major Strategy 4.3: Deliver open, accountable and transparent governance.

RESOURCE IMPLICATIONS

The Budget Review has been conducted in house from existing resources.

ENVIRONMENTAL SUSTAINABILITY IMPLICATIONS

There are no perceived sustainability implications arising from the officer's recommendation.

VOTING REQUIREMENT

Absolute Majority

AUDIT COMMITTEE MEETING MINUTES

13 MARCH 2024

OFFICER AND COMMITTEE RECOMMENDATION

Moved Cr Heath

Seconded Cr Irvine

THAT the Audit Committee by absolute majority

1. RECEIVES the Budget Review for the Financial Year 2023/24;
2. ADOPTS the amendments contained within the attached Budget Review document including the following new projects:
 - (a) Renewal of Irrigation at Jasper Green Park (\$10,500)
 - (b) Replacement of three Lighting Towers at the Civic Centre (\$15,000)
3. Notes the estimated cash surplus at 30 June 2024 of \$214,025.

Carried by Absolute Majority 5/0

AUDIT COMMITTEE MEETING MINUTES**13 MARCH 2024**

8.2 ITEMS FOR DISCUSSION**8.2.1 COMPLIANCE CALENDAR**

Attachments: 8.2.1(a) 2024 Compliance Calendar - February 2024 [under separate cover]

The Compliance Calendar has been adapted specifically for the Town of Cottesloe from the WALGA model to govern best practices across the calendar year.

The Compliance Calendar – February is provided for the information of the Audit Committee.

AUDIT COMMITTEE MEETING MINUTES**13 MARCH 2024**

9 GENERAL BUSINESS**9.1 COMMITTEE MEMBERS****9.2 OFFICERS****10 MEETING CLOSED TO PUBLIC****10.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED****11 NEXT MEETING**

Monday, 27 May 2024 at 4.30pm

12 MEETING CLOSURE

The Presiding Member announced the meeting closed at 5.04pm.

TOWN OF COTTESLOE



ATTACHMENTS

AUDIT COMMITTEE – 13 MARCH 2024

ATTACHMENTS

MARCH 2024

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TOWN OF COTTESLOE



AUDIT COMMITTEE

ATTACHMENT

**ITEM 8.1.1A:
ERP - INSIGHTS FROM THE TOWN OF MOSMAN
PARK FOR THE IMPLEMENTATION OF DATASCAPE**

ATTACHMENTS

MARCH 2024

From: [Shane Collie](#)
 To: [Kate Saunders](#)
 Subject: FW: ERP
 Date: Thursday, 22 February 2024 9:25:45 AM
 Attachments: [image002.png](#)
[image003.png](#)
[image004.png](#)
[image011.png](#)
[image00001.png](#)
[image024582.png](#)

From: [REDACTED]
 Sent: Thursday, 15 February 2024 10:58 AM
 To: Shane Collie <dccs@cottesloe.wa.gov.au>
 Subject: RE: ERP

Hi Shane,

Please see my list below:

1. Security permissions were not working as intended
2. Outgoing email e.g. receipts and invoices were not working
3. Fortnightly upgrades were breaking modules UI
4. Built in reports were not working
5. Statutory reports were not available in building and planning modules.
6. Mailbox reader tasks which reads email for CRM module were failing constantly
7. Opening balances for creditors were not correct
8. ABA file didn't work for Payroll
9. Final demand process for infringements had ongoing issues

This is all I could think of at the moment, should you need more details please reach out to me.

Regards,



We acknowledge the Whadjuk Nyoongar people as the traditional custodians of the lands and waters where the Town is situated and pay our respects to Elders past and present.
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From: Shane Collie <dccs@cottesloe.wa.gov.au>
 Sent: Tuesday, February 13, 2024 12:53 PM
 To: [REDACTED]
 Subject: RE: ERP

Hi [REDACTED] really just a generic question, not specific to modules.

Thanks.

Shane Collie
 Director Corporate and Community Services



Web: www.cottesloe.wa.gov.au



Find us on

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Please consider the environment before printing this email

From: [REDACTED]
 Sent: Tuesday, 13 February 2024 12:00 PM
 To: Shane Collie <dccs@cottesloe.wa.gov.au>
 Subject: RE: ERP

Hi Shane,

I am good thanks, please let me know that module names which you're planning to go live and I will reach out to relevant team for their response.

Though I am happy to provide bullet points from my side which will be generic in nature.

ATTACHMENTS

MARCH 2024

Regards,



Our community between river and sea.



I acknowledge the Whadjuk Nyoongar people as the traditional custodians of the lands and waters where the Town is situated and pay our respects to Elders past and present. This Electronic Mail Message and its attachments are confidential. If you are not the intended recipient, you may not disclose or use the information contained in it. If you have received this Electronic Mail Message in error, please advise the sender immediately by replying to the e-mail and delete the message and any associated attachments. Whilst every care is taken, it is recommended that you scan any attachments for viruses.

From: Shane Collie <scs@cottesloe.wa.gov.au>

Sent: Tuesday, February 13, 2024 11:56 AM

To: [Redacted]

Subject: ERP

Hi [Redacted] hope you are well.

We have fallen a bit behind on our go live and are now looking at staggering some modules after 1/7/24.

With your team well into it now would it be possible for you to give us a couple of the main pain points that your team experienced?

Really for our information and if there is anything glaring that we could avoid moving forward.

All the best.

Shane Collie

Director Corporate and Community Services



Town of Cottesloe

PO Box 606 | Cottesloe WA 6911

Phone: (08) 9285 5000

Email: scs@cottesloe.wa.gov.au

Web: www.cottesloe.wa.gov.au



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TOWN OF COTTESLOE



AUDIT COMMITTEE

ATTACHMENT

**ITEM 8.1.2A:
2022/23 AUDIT ADJUSTMENTS**

ATTACHMENTS

MARCH 2024

2022/23 Audit Adjustments

Unadjusted

1 Double counting of right of use asset - Leased Depot

DR	Asset Revaluation Reserve	\$	559,210	
CR	Fixed Assets Buildings			\$ 559,210

The leased site at the depot was recorded in Buildings and also as a Right of use asset.

2 Depreciation of street trees

DR	Retained Earnings	\$	40,482	
CR	Depreciation Expense			\$ 40,482

Depreciation expenses on street tree expenditure as discussed on a separate position paper.

Adjusted

1 Anzac Day posting adjustments

DR	Contributions	\$	3,250	
CR	Accrued income			\$ 3,250
DR	Accrued Income			
CR	Contributions	\$	7,982	\$ 7,982

Anzac day adjustments relation to contributions and funding from Lotterywest.

2 Skate Park Funding

DR	Non Operating Contributions	\$	400,000	
DR	Income in Advance			\$ 400,000

To correct the income recognition of the skate park funding in accordance with guidelines. This exercise had not been done prior to submitting the draft accounts in late September.

3 Roads to Recovery Funding

DR	Accrued income	\$	66,949	
CR	Grant Funding			\$ 66,949

To correct the income recognition of the roads to recovery funding in accordance with guidelines. This exercise had not been done prior to submitting the draft accounts in late September.

ATTACHMENTS

MARCH 2024

4 Prior period adjustment - Street Trees

DR	Retained Surplus	\$	1,184,255	
CR	Loss on Disposal of Assets			\$ 1,132,421
CR	Depreciation Expense			\$ 51,834

This relates to the prior years treatment of streetscape expenditure which has been reviewed and deemed to be operational expenditure. It is covered in a position paper.

5 Library Accounts Adjustment

DR	Furniture and Office Equipment	\$	266	
CR	Long Service Leave			\$ 1,588
CR	Annual Leave			\$ 742
CR	Long Service Leave - non current			\$ 23
CR	Contributions			\$ 19,399
CR	Fees and Charges			\$ 442
DR	Profit on Sale	\$	4,995	
DR	Employee Costs	\$	9,608	
DR	Materials and Contracts	\$	4,377	
DR	Utility Charges	\$	359	
DR	Insurance Expenses	\$	499	
DR	Other Expnses	\$	3	
DR	Movements in Library balance sheet	\$	2,087	

At the point of submitting the draft accounts, the Library accounts had not been finalised and audited. These adjustments reflect the changes from draft accounts to the finalised accounts.

6 Correction of Journal Posting Error for a Reserve Transfer

DR	Transfer from Infrastructure Reserve	\$	317,466	
CR	Transfer from Active Transport Reserve			\$ 317,466
DR	Transfer from Active Transport Reserve	\$	317,466	
CR	Transfer from Infrastructure Reserve			\$ 317,466

To correct a journal posting error to for a transfer from Councils reserves.

7 Right of Use Asset Adjustments

CR	Depot Lease			\$ 15,098
DR	Folding Machine Lease	\$	3,438	
CR	Phone Lease			\$ 3,759
DR	Leases - Accumulated Depreciation	\$	269,480	
DR	Folding Machine - Accumulated Depreciation			\$ 2,422
DR	Phone - Accumulated Depreciation			\$ 14,404
DR	Depot - Accumulated Depreciation			\$ 213,378
DR	ROU Depreciation			\$ 23,857

To correct right of use balances and also to split out the three accumulated depreciation portions which were previously in one account.

ATTACHMENTS

MARCH 2024

8 Waste expenses accrual

DR	Various Waste Expenses	\$	76,254	
CR	Accrued Expenses			\$ 76,254

An invoice was received in finance from Solo Resource Recovery in late August was not included in the accrued expenses.

10 Updated Expected Credit Loss

CR	ECL Provision			\$ 1,819
CR	ECL Provision			\$ 2,650
DR	ECL Provision	\$	2,454	
DR	ECL Provision	\$	2,014	

The ECL provisions for debtors was based on May and needed to be updated to June 2023.

11 LRCI Funding

DR	Accrued income	\$	51,883	
CR	Grant Funding			\$ 51,883

To correct the income recognition of the LRCI funding in accordance with guidelines. This exercise had not been done prior to submitting the draft accounts in late September.

12 Eric Street Dual Use Path Funding

DR	Income in Advance	\$	83,818	
CR	Grant Funding			\$ 83,818

To correct the income recognition of the funding for the Eric Street Dual Use Footpath Project in accordance with guidelines. This exercise had not been done prior to submitting the draft accounts in late September.

13 Curtin Aged Care Additions

DR	Revaluation Reserve	\$	19,000,000	
CR	Buildings			\$ 19,000,000

Upon more detailed examination of lease documentation and consultation with various external parties, it was decided that the new additions at the Development be excluded from the Town's books.

14 Adjustment to Prepayments

DR	Shark Barrier maintenance	\$	45,000	
CR	Prepayments			\$ 45,000

To correct a prepayments posting relating to a contractual payment for the shark barrier.

ATTACHMENTS

MARCH 2024

15	To Update the Town's Share of Library Assets			
DR	Buildings	\$	70,040	
CR	Revaluation Reserve			\$ 70,040
	Adjustment due to the Town's changing percentage share of the Library assets.			
16	Update Expected Credit Loss for Fines			
DR	ECL Provisions	\$	39,966	
Cr	Other Expenses Ranger Services			\$ 39,966
	To update the ECL provisions for fines.			
17	Unrecorded Liability			
DR	Waste Disposal Expenses	\$	30,109	
CR	Accrued Expenses			\$ 30,109
	An adjustment due to a late invoice received from the Town of Mosman Park.			

TOWN OF COTTESLOE



AUDIT COMMITTEE

ATTACHMENT

**ITEM 8.1.3A:
AUDIT COMMITTEE RESOLUTION DATABASE -
FEBRUARY 2024**

ATTACHMENTS

MARCH 2024

Audit Committee Resolution Database

Updated February 2024



This document lists Council resolutions (D24/1714) for Audit Committee related items since the previous Audit Committee papers.

Council Meeting	Item Number	Item Title	Resolution	Complete (Y/N)	Comments
12.12.2023	10.1.1	Monthly Financial Statements for the Period 1 July 2023 to 31 October 2023	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 31 October 2023 as submitted to the 12 December 2023 meeting of Council	Y	
28.11.2023	10.1.2	Monthly Financial Statements for the Period 1 July 2023 to 30 September 2023	THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 30 September 2023 as submitted to the 28 November 2023 meeting of Council	Y	

TOWN OF COTTESLOE



AUDIT COMMITTEE

ATTACHMENT

**ITEM 8.1.4A:
COMPLIANCE AUDIT RETURN 2023**

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Cottesloe – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	Yes	Business Plan prepared for the proposed lease of 149 Marine Parade. SCM070/2023, 16 May 2023.
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	Yes	State wide advertisement placed 7 June 2023. Copy available if required. OCM155/2023, 25 July 2023 submissions considered 149 Marine Parade proposed Business Plan.
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	Yes	OCM155/2023, 25 July 2023.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	No committee have been provided delegated authority.
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	No committee have been provided delegated authority.
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	No committee have been provided delegated authority.
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	No committee have been provided delegated authority.
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	N/A	No committee have been provided delegated authority.
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	Refer to Delegation Register on the Town's website.
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Delegation Register reviewed OCM115/2023, 27 June 2023.
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Delegation Register is located on the Town's website.
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Formal letters to all staff who have been provided with Delegated Authority undertaken 4 July 2023.
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	Delegation Register reviewed OCM115/2023, 27 June 2023 by Absolute Majority decision.
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	Delegation Register is located on the Town's website and formal letters to all staff who have been provided with Delegated Authority undertaken 4 July 2023.
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	Delegation Register reviewed OCM115/2023, 27 June 2023.
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	There are various formats that record the use of a Delegation such as Purchase Order records, Council minutes, infringement notices and the work instructions.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	All detail of interest declarations are recorded in the Council minutes.
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	All detail of interest declarations are recorded in the Council minutes.
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	All detail of interest declarations are recorded in the Council minutes.
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	Primary Returns for new Councillors and new staff who have a form of Delegated Authority were completed within 3 months of their start day.
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Yes	All completed by 31 August 2023.
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	All acknowledgement letters completed.
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	Register of receipt of primary and annual return on the Town's website
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	Register maintained with the Town's record management system.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Disclosure of Interest				
No	Reference	Question	Response	Comments
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	Former Crs Masarei, Atkins, Barrett and McFarlane did not renominate for Council October 2023 and their returns were removed from the Register.
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	Removed from register, however retained in Council's Records system.
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	The Gift Register is contained on the Town's website and is up to date.
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	The Gift Register is contained on the Town's website and is up to date.
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	Former Crs Masarei, Atkins, Barrett and McFarlane did not renominate for Council October 2023.
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	Retained in Council's Records system.
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	Various Council Report, especially CEO Performance Reviews.
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	No applications made to the Minister.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Disclosure of Interest				
No	Reference	Question	Response	Comments
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	No applications made to the Minister.
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	Code of Conduct adopted 2021 and remains current.
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	Council Members, Committee Members and Candidates Code of Conduct available on the Town's website – no additional requirements included.
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	Council Members, Committee Members and Candidates Code of Conduct is located on the Town's website.
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	Employee Code of Conduct is located on the Town's website.

Disposal of Property				
No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	Property 149 Marine Parade disposed of by Public Tender.
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A	No disposals occurred under S3.58(3) – Public Notice.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	One Electoral Gift recorded for a successful candidate.
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	Yes	No Electoral Gifts received by unsuccessful candidates.
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	Electoral Gifts Register is located on the Town's website and is up to date.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Audit Committee established prior to 2023. Appointments updated OCM232/2023.
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	No delegations made to Audit Committee.
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	Received 7 December 2023.
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	No actions required
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	No actions required
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	No actions required
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	Received 7 December 2023. The Audit Report is considered to be completed when it was received.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	Director Development and Regulatory Services (DDRS) advertised June/July 2023. DDRS did not become a senior employee until after employed and Senior Employee Policy adopted.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	No recruitment of the CEO occurred during the year.
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	No recruitment of the CEO occurred during the year.
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	Senior Employee Policy updated by Council at August OCM to include Director Engineering Services (DES) and Director Development and Regulatory Services (DDRS). DDRS employed prior Policy being updated (therefore not a senior employee), however Council informed of appointment.
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	See response to question 4.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Department of
Local Government, Sport
and Cultural Industries

Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	CEO is the designated Complaints Officer.
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	No complaints of minor breaches received in year. Complaint register on the Town's website.
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	See response to question 2.
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	Register of Complaints is up to date and contained on the Towns' website.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	Purchase Orders are regularly issued and compliance detail is contained on the form.
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	All transactions over the threshold were conducted by Public Tender.
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	All transactions over the threshold were conducted by Public Tender.
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	No multiple contracts entered into during the year.
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	This occurred with Engineering Tenders and all variations were provided to all Tenderers.
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	Formal process is in place undertaken by the Engineering Directorate.
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	Tender Register is available for public inspection and is up to date on the Town's website.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes	Engineering Directorate rejected some submissions due to non compliance.
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	Formal Matrix used based on criteria set.
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	Follow up occurs on each occasion.
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	Expression of Interest had the description included, person to contact, date and time of submission and all other details as required.
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	Yes	A non compliant (late) Tender was rejected for the proposed Lease of 149 Marine Parade.
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	Yes	149 Marine Parade proposed Lease used a formal Matrix assessment process.
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	Yes	149 Marine Parade EOI letters sent and Probity Audit conducted.
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	No pre-qualified supplier invitation issued during year.
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	See response to question 15.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	See response to question 15.
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	See response to question 15.
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	See response to question 15.
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	See response to question 15.
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	See response to question 15.
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	See response to question 15.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	OCM257/2023, 12/12/2023.
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	OCM257/2023, 12/12/2023.
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	Term and contents of the Plan comply with the legislative requirements.
Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	OCM18/2023, 28/02/2023.
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	OCM18/2023, 28/02/2023.
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	Yes	2/3/2023 – Various Councillors attended Sculpture by the Sea Event and declarations included on Register on website.

ATTACHMENTS

MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Cottesloe



Optional Questions				
No	Reference	Question	Response	Comments
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	In place since 2020.
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	All information is contained on the Town's website.
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	In place since 2020.
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	Yes	Report on Training contained on website.
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes	Submitted 29/9/23.
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	Budget adopted via resolution SCM166/2023, Annual budget takes account of all expenditure, revenue and income.

Chief Executive Officer

Date

Mayor/President

Date

TOWN OF COTTESLOE



AUDIT COMMITTEE

ATTACHMENT

**ITEM 8.1.5A:
BUDGET REVIEW REPORT**

TOWN OF COTTESLOE
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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ATTACHMENTS

MARCH 2024

TOWN OF COTTESLOE
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024

Note	Budget v Actual			Estimated Year at End Amount (b)	Predicted Variance (a) - (b)	
	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual			
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	12,417,290	12,417,290	12,435,026	12,447,290	30,000	▲
Grants, subsidies and contributions	186,351	186,351	90,871	186,351	0	
Fees and charges	3,166,373	3,166,373	2,237,704	3,056,373	(110,000)	▼
Interest revenue	623,572	623,572	364,205	623,572	0	
Other revenue	182,987	182,987	51,792	182,987	0	
Profit on asset disposals	0	0	53,708	55,000	55,000	▲
	16,576,573	16,576,573	15,233,305	16,551,573	(25,000)	
Expenditure from operating activities						
Employee costs	(7,274,850)	(7,274,850)	(4,525,747)	(7,324,850)	(50,000)	▼
Materials and contracts	(8,681,565)	(8,681,565)	(4,588,550)	(8,704,565)	(23,000)	▼
Utility charges	(377,714)	(377,714)	(163,721)	(377,714)	0	
Depreciation	(3,261,295)	(3,261,295)	(1,616,234)	(3,261,295)	0	
Finance costs	(186,872)	(186,872)	(100,507)	(186,872)	0	
Insurance	(246,011)	(246,011)	(211,876)	(246,011)	0	
Other expenditure	(465,284)	(465,284)	23,554	(435,284)	30,000	▲
	(20,493,591)	(20,493,591)	(11,183,081)	(20,536,591)	(43,000)	
Non-cash amounts excluded from operating activities	3,261,295	3,261,295	1,448,027	3,206,295	(55,000)	▼
Amount attributable to operating activities	(655,723)	(655,723)	5,498,251	(778,723)	(123,000)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions	2,134,341	2,327,321	1,113,830	2,357,321	30,000	▲
Proceeds from disposal of assets	149,000	149,000	31,680	149,000	0	
Proceeds from self supporting loans	67,823	67,823	0	67,823	0	
	2,351,164	2,544,144	1,145,510	2,574,144	30,000	
Outflows from investing activities						
Purchase of plant and equipment	(1,582,210)	(1,599,510)	(936,839)	(1,629,510)	(30,000)	▼
Purchase and construction of infrastructure-other	(2,845,209)	(3,124,679)	(998,381)	(3,044,149)	80,530	▲
	(4,427,419)	(4,724,189)	(1,935,219)	(4,673,659)	50,530	
Amount attributable to investing activities	(2,076,255)	(2,180,045)	(789,709)	(2,099,515)	80,530	
FINANCING ACTIVITIES						
Cash inflows from financing activities						
Transfers from reserve accounts	1,464,952	1,568,742	0	1,568,742	0	
	1,464,952	1,568,742	0	1,568,742	0	
Cash outflows from financing activities						
Payments for principal portion of lease liabilities	(61,255)	(61,255)	(36,200)	(61,255)	0	
Repayment of borrowings	(367,075)	(367,075)	(335,277)	(352,470)	14,605	▲
Transfers to reserve accounts	(567,224)	(567,224)	(178,745)	(648,254)	(81,030)	▼
	(995,554)	(995,554)	(548,222)	(1,061,979)	(66,425)	
Amount attributable to financing activities	469,398	573,188	(548,222)	506,763	(66,425)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2,262,580	2,262,580	2,585,500	2,585,500	322,920	▲
Amount attributable to operating activities	(655,723)	(655,723)	5,498,251	(778,723)	(123,000)	
Amount attributable to investing activities	(2,076,255)	(2,180,045)	(789,709)	(2,099,515)	80,530	
Amount attributable to financing activities	469,398	573,188	(548,222)	506,763	(66,425)	
Surplus or deficit after imposition of general rates	3(a),4.4 0	0	6,745,821	214,025	214,025	▲

ATTACHMENTS

MARCH 2024

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

1. BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the Town of Cottesloe to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

| 3

TOWN OF COTTESLOE
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 29 FEBRUARY 2024

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

ATTACHMENTS

MARCH 2024

TOWN OF COTTESLOE
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 NET CURRENT FUNDING POSITION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
Current assets					
Cash and cash equivalents	6,198,535	3,717,457	3,717,457	6,477,644	4,054,982
Financial assets	7,562,747	67,823	67,823	8,527,985	67,823
Trade and other receivables	492,145	350,000	542,980	2,309,870	482,980
Inventories	9,120	8,895	8,895	9,120	8,895
Other assets	398,429	7,378,908	7,378,908	0	7,378,908
	14,660,975	11,521,083	11,714,063	17,324,618	11,991,588
Less: current liabilities					
Trade and other payables	(3,366,152)	(3,498,034)	(3,794,804)	(1,749,958)	(3,727,274)
Contract liabilities	0	(61,255)	(61,255)	0	(61,255)
Lease liabilities	(61,069)	0	0	(61,824)	0
Borrowings	(352,460)	(367,075)	(367,075)	(352,460)	(352,470)
Employee related provisions	(1,323,059)	(1,198,000)	(1,198,799)	(1,333,643)	(1,248,799)
	(5,102,740)	(5,124,364)	(5,421,933)	(3,497,885)	(5,389,798)
Net current assets	9,558,235	6,396,719	6,292,130	13,826,733	6,601,790
Less: Total adjustments to net current assets	(6,972,735)	(7,360,895)	(6,292,130)	(7,080,912)	(6,387,765)
Closing funding surplus / (deficit)	2,585,500	(964,176)	0	6,745,821	214,025

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 31.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	(123,661)	0	0	(53,708)	(55,000)
Less: Reversal of prior year loss on revaluation of fixed assets	15,416	0	0	0	0
Less: Non-cash grants and contributions for assets	(4,995)	0	0	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	(5,529)	0	0	0	0
Less: Share of net profit of associates and joint ventures accounted for using the equity method	(69,758)	0	0	0	0
Add: Loss on disposal of assets	2,085	0	0	0	0
Add: Loss on revaluation of fixed assets	97,542	0	0	0	0
Add: Depreciation on assets	3,219,500	3,261,295	3,261,295	1,616,234	3,261,295
Non-cash movements in non-current assets and liabilities:					
Pensioner deferred rates	(14,888)	0	0	0	0
Employee related provisions	(30,112)	0	0	0	0
Other provisions	114,500	0	0	(114,500)	0
Non-cash amounts excluded from operating activities	3,200,100	3,261,295	3,261,295	1,448,027	3,206,295

(c) Investing activities excluded from budgeted deficiency

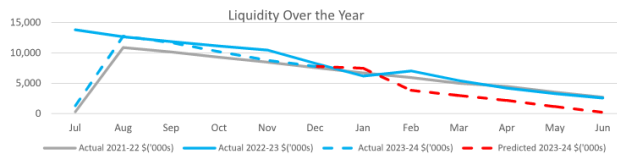
The following non-cash revenue and expenditure has been excluded from investing activities within the Statement of Financial Activity in accordance with Financial Management Regulation 31.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to investing activities					
Less: Movement in non-current capital expenditure provisions	436,261	0	0	0	0
Non cash amounts excluded from investing activities	436,261	0	0	0	0

(d) Current assets and liabilities excluded from budgeted deficiency

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

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Reserve accounts	(8,283,427)	(7,376,908)	(7,273,118)	(8,460,171)	(7,354,148)
Less: Financial assets at amortised cost - self supporting loans	(67,813)	(67,823)	(67,823)	0	(67,823)
Less: Current assets not expected to be received at end of year	0	(344,494)	(344,494)	0	(344,494)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	352,460	367,075	367,075	352,460	352,470
- Current portion of contract liability held in reserve	0	61,255	61,255	0	61,255
- Current portion of lease liabilities	61,069	0	0	61,824	0
- Employee benefit provisions	964,975	0	964,975	964,975	964,975
Total adjustments to net current assets	(6,972,735)	(7,360,895)	(6,292,130)	(7,080,912)	(6,387,765)



ATTACHMENTS

MARCH 2024

TOWN OF COTTESLOE
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Town of Cottesloe applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

CONTRACT ASSETS

Contract assets primarily relate to the Town of Cottesloe's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Town of Cottesloe's obligation to transfer goods or services to a customer for which the Town of Cottesloe has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

Provisions are recognised when the Town of Cottesloe has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Town of Cottesloe's operational cycle. In the case of liabilities where the Town of Cottesloe does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Town of Cottesloe's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Town of Cottesloe prior to the end of the financial year that are unpaid and arise when the Town of Cottesloe becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Town of Cottesloe recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS**Short-Term Employee Benefits**

Provision is made for the Town of Cottesloe's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Town of Cottesloe's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the net current funding position. Town of Cottesloe's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Town of Cottesloe's obligations for long-term employee benefits where the Town of Cottesloe does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

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MARCH 2024

TOWN OF COTTESLOE
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 29 FEBRUARY 2024

4 PREDICTED VARIANCES	<u>Variance</u>
	\$
Revenue from operating activities	
4.1 General rates Increased in interim rates.	30,000 ▲
4.2 Fees and charges Reduced lease income relating to 149 Marine Parade Cottesloe.	(110,000) ▼
4.3 Profit on asset disposals Increased in profit on fleets disposals.	55,000 ▲
Expenditure from operating activities	
4.4 Employee costs Increased in employee costs due to leave entitlements upon resignations.	(50,000) ▼
4.5 Materials and contracts Increased ESL expenditure on Council properties and minor equipment purchases.	(23,000) ▼
4.6 Other expenditure Decreased in bad debts written off	30,000 ▲
Infloes from investing activities	
4.8 Capital grants, subsidies and contributions Contribution from the Football club to fund the additional scopes for Anderson Pavilion Fitout and contribution from LGIS pooled resources for office fitout.	30,000 ▲
Outflows from investing activities	
4.9 Purchase of plant and equipment Additional scopes for Anderson Pavilion Fitout and Office Fitout.	(30,000) ▼
4.10 Purchase and construction of infrastructure-other Savings on Cottesloe Carpark No. 1 Patching, Reconstruction of Right of Way 7 and 49, East Cottesloe Playground Upgrade projects. Renewal of Softball at Jasper Green Playground due to contractors quotes returned higher than budgeted. And additional projects undertaken, i.e. Renewal of irrigation at Jasper Green Park, Replace three lighting towers in the upper lawn area of the Civic Centre, Construction of Marine Parade Raised Plateau (Princess Street Vicinity).	80,530 ▲
Cash outflows from financing activities	
4.2 Transfers to reserve accounts Reconstruction of Right of Way 7 & 49 savings transfer to Right of Way Reserve; East Cottesloe Playground Upgrade savings transfer to Public Open Space Reserve.	(81,030) ▼
4.4 Surplus or deficit after imposition of general rates Due to variances described above	214,025 ▲

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TOWN OF COTTESLOE



AUDIT COMMITTEE

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**ITEM 8.1.5B:
BUDGET REVIEW - DETAILED LISTING OF
PREDICTED VARIANCES**

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MARCH 2024

TOWN OF COTTESLOE
Mid Year Budget Review 2023-2024
Updated Budget Estimate Listing

Narration	Increase (Decrease) \$
Removal of Renewal of Reticulation Pump at Harvey Field project, per OCM 24/10/2023 resolution.	20,000
New Project: Renewal of Bore Pump Ocean Beach Hotel, per OCM 24/10/2023 resolution.	(10,000)
New Project: Shine Community Centre Air Conditioner Replacement, per OCM 24/10/2023 resolution.	(17,300)
Transfer from Infrastructure Reserve to fund the Shine Community Centre Air Conditioner Replacement project, per OCM 24/10/2023 resolution.	7,300
New Project: Marine Parade (Curtin Avenue to Warton Street) Road Resurfacing, per OCM 24/10/2023 resolution.	(289,470)
Metropolitan Road Regional Grant (MRRG) funding from the Marine Parade (Curtin Avenue to Warton Street) Road Resurfacing project, per OCM 24/10/2023 resolution.	192,980
Transfer from Infrastructure Reserve to fund the Marine Parade (Curtin Avenue to Warton Street) Road Resurfacing project, per OCM 24/10/2023 resolution.	96,490
	0

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MARCH 2024

TOWN OF COTTESLOE
Mid Year Budget Review 2023-2024
Predicted Variance Listing

Narration	Increase (Decrease) \$
Excess opening surplus	322,920
Increase in interim rates	30,000
Savings on Cottesloe Carpark No.1 Patching due to elected members not supportive of resurfacing the entire carpark. The reduced budget will be sufficient to complete minor patching work after the winter season.	35,000
New project: Renewal of irrigation at Jasper Green Park.	(10,500)
Deficit on Renewal of Softfall at Jasper Green Playground due to contractors quotes returned higher than budgeted.	(10,000)
Cottesloe parks and reserves maintenance labour costs higher than expected.	(75,000)
Savings on Natural Areas Management Plan labour costs.	75,000
Savings on Reconstruction of Right of Way 49.	4,800
Reconstruction of Right of Way 49 savings transfer to Right of Way Reserve.	(4,800)
Savings on Reconstruction of Right of Way 7.	21,000
Reconstruction of Right of Way 7 savings transfer to Right of Way Reserve.	(21,000)
Cottesloe road maintenance labour costs higher than expected.	(30,000)
Savings on Cottesloe street tree maintenance labour costs.	30,000
Additional scope for Anderson Pavilion Fitout.	(10,000)
Football club contribution to fund the additional scope for Anderson Pavilion Fitout.	10,000
Savings on East Cottesloe Playground Upgrade.	55,230
East Cottesloe Playground Upgrade savings transfer to Public Open Space Reserve.	(55,230)
New project: Replace three lighting towers in the upper lawn area of the Civic Centre.	(15,000)
Decrease in building application revenue.	(80,000)
Increase in development application revenue.	30,000
Increase in Civic Centres facilities hire revenue.	30,000
Reduced income from lease income relating to 149 Marine Parade Cottesloe.	(100,000)
Increase ESL expenditure on Council properties.	(13,000)
Increase in waste services revenue.	25,000
Office Fitout.	(20,000)
Contribution from LGIS from pooled resources for Office Fitout.	20,000
Decrease in parking fines & penalties revenue.	(60,000)
Decrease in bad debts written off.	30,000
Increase in compliance revenue.	45,000
Increase in employee costs due to leave entitlements upon resignation.	(50,000)
Increase in minor equipment purchases.	(10,000)
Increase in profit on fleets disposals.	55,000
Write down on loan repayment due to overstated on self supporting loan.	14,605
	269,025
<i>Less: Non-cash amounts excluded from operating activities</i>	
Increase in profit on fleets disposals.	(55,000)
	214,025

TOWN OF COTTESLOE



AUDIT COMMITTEE

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**ITEM 8.2.1A:
2024 COMPLIANCE CALENDAR - FEBRUARY 2024**

ATTACHMENTS

MARCH 2024

2024 Compliance Calendar

Updated February 2024

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	January - Take Action								
Jan	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager		SUB/2798	Complete
Jan	Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Support and Governance Coordinator	In progress	SUB/3626	Ongoing
Jan	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly	Executive Support and Governance Coordinator	In progress	SUB/3448	Complete
Jan	Compliance Audit Return - Commence Audit Commence the Compliance Audit Return as an internal audit. Due: 31 March 2022	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services	12/02/2024	D24/5539	For approval at the March OCM
Jan	Council / Committee Meeting Schedule - At least once per year, give Local Public Notice of the meeting schedule for next 12 months	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual	Executive Support and Governance Coordinator	12/12/2024		Put to December 2023 meeting
Jan	Policy Manual - Review Undertake a review of all Council Policies and provide report / reports to Council to, as necessary; amend policies or delete redundant policies.	Local Government Act 1995	s.2.7(2)(b)		Annual	Director Corporate and Community Services		CLL/1+	Underway - approximately 50% complete
Jan	Official Conduct Complaints Register - Internal Audit Review register for compliance with s.5.121	Local Government Act 1995	s.5.121	DLGSCI Website - Local Government Standards Panel	Annual	Executive Support and Governance Coordinator			Scheduled for March
Jan	Annual Budget - Review Between 1 January and 31 March in each financial year, a review of the annual budget is to be carried out. • Review must be submitted to Council within 30 days after it has been carried out. • Council is to consider the review and determine, by absolute majority, whether or not to adopt the review, any parts of the review or any recommendations made in the review DUE: 31 March	Local Government Act 1995	FM Reg.33A(1) (2A) (2) (3)	DLGSC website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services (Finance Manager)			Underway - to present Audit Committee meeting
Jan	Primary Returns - New Elected Members - required to be lodged with CEO within 3 months of making Declarations of Office Due by: 28/02/2024	Local Government Act 1995	s.5.75(1)	WALGA Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial	Executive Support and Governance Coordinator	31/10/2023		Completed October / November 2023
Jan	Revaluation of Assets - Land, Buildings and Infrastructure - Commence Work LG must revalue all assets within the Land Building and Infrastructure Class by the expiry of each 5-yearly interval after 30 June 2017 (2020, 2023, 2028)	Local Government Act 1995	FM.Reg.17A(4)		5-yearly Next due: 2028	Finance Manager			Not applicable in 2024

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MARCH 2024

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Jan	Revaluation of Assets - All Other Classes of Assets - Commence Work LG must revalue all other classes of assets (other than Plant and Equipment and Land Building and Infrastructure classes) by the expiry of each 5-yearly interval after 30 June 2018 (2021, 2024, 2027).	Local Government Act 1995	FM.Reg.17A(4)		5-yearly Next Due: 2024	Finance Manager			Not applicable
Jan	Elected Member Protocols for Access to the Administration - Review Reminder advice to Elected Members and employees regarding the CEO approved protocols for Elected Members requests for information and contact with employees.	Local Government Act 1995	Rules of Conduct Reg.9		Annual	Chief Executive Officer			Complete
Jan	Elected Member Training / Professional Development Policy - Review Review Council Policy to ensure Elected Member protocols for applying for and accessing professional development are in place and that budgets are sufficient	n/a	n/a		Annual	Executive Support and Governance Coordinator			Under review
Jan	Annual Report - Auditor Report to Department Executive Director Copy of the Annual Financial Report is to be submitted to the DLGSCI Executive Director within 30 days of the receipt by the CEO of the Auditors Report.	Local Government Act 1995	FM.Reg.51(2)	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			Scheduled for March
Jan	Audit - Auditor's Report Copies provided Copy of the Audit report to be provided to the Mayor, CEO and the Minister within 30 days of completing the audit.	Local Government Act 1995	s.7.9 Audit.Reg.10(1)		Annual	Finance Manager			Scheduled for March
Jan	Authorisations to Incur Liabilities - Review Review list of persons authorised under the CEO's procedures for FM.Reg.5 to incur a liability. Check (\$) value limitations and authorised persons to ensure efficient operations and appropriate internal controls	Local Government Act 1995	FM.Reg.5		Annual	Finance Manager			Complete, updated late 2023
Jan	Other - Australia Day Awards					Events Coordinator			Complete
February - Take Action									
Feb	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Feb	Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Executive Support and Governance Coordinator			Complete
Feb	Compliance Audit Return - Finalise Audit Complete the Compliance Audit Return as an internal audit and prepare Council report for consideration via Audit Committee.	Local Government Act 1995	s.7.13(1)(i) Audit.Reg. 13, 14 and 15		Annual	Director Corporate and Community Services	12/02/2024	D24/5539	For approval at the March OCM
Feb	Long Term Financial Plan - Review Update the Local Term Financial Plan to include outcomes of Corporate Business Plan Review and report with recommendations to Council	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Finance Manager			Due late 2024
Feb	Corporate Business Plan - Review (Administrative) Review Corporate Business Plan and prepare options for Council's consideration for inclusion on the Plan. Review should consider - actions, projects and priorities from informing strategies (Workforce Plan, Asset Mgt Plan, Long Term Financial Plan and other strategies) as well as the prioritising Major Capital Works.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Chief Executive Officer			Not applicable, endorsed new Plan in late 2023.

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MARCH 2024

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Feb	Annual Budget - Copy of Review to DLGSCI Executive Director within 30 days after Budget Review adoption, plus a copy of the Council Report / Minutes relevant to Budget Review adoption.	Local Government Act 1995	FM.Reg.33A(4)	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			Underway
Feb	Rate Exempted Properties - Review In preparation for next financial year, review previously approved rate exempt properties to determine if the basis of exemption remains unchanged. Advise owners where status is changed or approval has expired.	Local Government Act 1995	s.6.26(2)		3-yearly	Finance Manager			Programmed
Feb	Authorised Persons - Review Review the LG's authorised persons to ensure authorisations are accurate, valid and the correct certificates of authorisation and / or identity cards have been issued	Various		WALGA Decision Making in Practice Toolkit - Part 3 Authorisations	Annual	Director Corporate and Community Services			Due May 2024
Feb	Audit - Auditor's Report to Council via Audit Committee Prepare report, presenting the Auditor's report that: - determines any matters raised by the audit report; and - stating what action is taken in respect of those matters	Local Government Act 1995	s.7.12A(2) s.7.13		Annual or as required	Director Corporate and Community Services			Complete December 2023
Feb	Annual Financial Report - Auditor Report Auditor's Report is to be presented to the Council, via the Audit Committee, to determine actions required in response to any matters raised	Local Government Act 1995	s.7.12AC	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manger			Annual Report to go to February OCM
Feb	Annual Report - Accepted , by Absolute Majority, by no later than 31 December (Auditor General involvement is impacting this timeline)	Local Government Act 1995	s.5.53 s.5.54	DLGSC website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services			For February OCM
Feb	Annual Report - Auditor Report to Minister LG must give a copy of the Auditor's Report and the Council Report / Minutes dealing with the Auditor's Report to the Minister for Local Government within 3 months after it has been received by the LG.	Local Government Act 1995	s.7.12A(4)		Annual	Finance Manager			Pending acceptance
Feb	Annual Report - Auditor Report on Website The Auditor Report must be published on the LG's official website within 14 days after the Report has been provided to the Minister.	Local Government Act 1995	s.7.12A(5)		Annual	Executive Officer (CCS)	28/2/24		Complete
Feb	Annual Report - Local Public Notice of the availability of the Annual Report to be given as soon as practicable after the report has been accepted by Council	Local Government Act 1995	s.5.55	DLGSC website - WA Local Government Accounting Manual	Annual	Executive Officer (CCS)	28/2/24		Complete
Feb	Annual Electors' General Meeting - Local Public Notice of AEGM to be held once every financial year on a day selected by the LG but not more than 56 days after the Annual Report has been adopted. DUE: 20/03/2024	Local Government Act 1995	s.5.27 Admin.Reg.15, 17 and 18,		Annual	Executive Officer (CCS)	28/2/24		Complete
Feb	Local Laws Review - Statewide Public Notice , calling for submissions closing not less than 6 weeks after the Public Notice. Made / Last Reviewed: Underway Review Due by:	Local Government Act 1995	s.3.16(2), (2a)	WALGA website - Local Laws Manual Subscription Service DLGSCI website - Local Laws Statutory Procedures Checklist DLGSCI website - Local Laws Register	8 yearly Due by:	Director of Corporate and Community Services		CLL/1+	Meeting Procedure, Parking and Dogs completed
Feb	Local Laws Review - Following close of public submissions - Report to Council to complete the review. Council to determine, by Absolute Majority, if the Local Law should be repealed or amended. If resolved for amendment, commence s.3.12 Procedure for making local laws. Made / Last Reviewed: Underway Review Due by:	Local Government Act 1995	s.3.16(3)(4)	WALGA website - Local Laws Manual Subscription Service DLGSC website - Local Laws Statutory Procedures Checklist DLGSC website - Local Laws Register	8 yearly Due by:	Director of Corporate and Community Services			Underway
Feb	Other - Commence Budget Review					Finance Manager			
	March - Take Action								

ATTACHMENTS

MARCH 2024

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Mar	Corporate Business Plan - Review (Council Workshop) Schedule a workshop with Council Members and Executive staff to review options and priorities (including the Capital Works Plan) and to finalise the Corporate Business Plan for recommendation to Council.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Chief Executive Officer			Not applicable, endorsed new Plan in late 2023.
Mar	Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Mar	Compliance Audit Return - Report to Audit Committee Compliance Audit Return, report considered by Audit Committee, with recommendations to Council. Note - Schedule Committee / Council consideration with sufficient time to enable submission to DLGSCI by 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services			
Mar	Compliance Audit Return - Report to DLGSCI Compliance Audit Return certified by CEO and President / Mayor. Copy of Compliance Audit Return and Council report / minutes provided to Executive Director of DLGSCI DUE: 31 March	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Director Corporate and Community Services			
Mar	Annual Budget - Differential Rates and Minimum Payment Setting - Council Report Council Report required recommending Council to endorse the proposed Differential Rates and minimum payments for the purpose of giving Local Public Notice and calling for submissions. This report and Council decision must occur with sufficient time to enable compliance with the Local Public Notice requirements and 21 day public submission period - s.6.36 before Council resolves to impose the differential rates as part of the Annual Budget. • Notice must be published within the period 2 months before the commencement of the financial year	Local Government Act 1995	s.6.33 s.6.35 s.6.36 FM.Reg.52A	DLGSC WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services			
Mar	Annual Budget - Fees and Charges - Review In preparation for the Annual Budget, undertake an Administrative review of Fees and Charges to inform the fees and charges proposed for including in the Annual Budget. The Review should ensure: • Fees / Charges are set for a proper purpose - s.6.16(2) • The amount of each Fee or Charge has been set in accordance with s.6.17 • Fees and Charges to be imposed by the LG under other written laws are included and separately identified as to if the LG has the power to set the level of the Fee or Charge OR if the level has been set by / under the other written law.	Local Government Act 1995	s.6.16 s.6.17 s.6.18	DLGSC website - WA Local Government Accounting Manual	Annual	Director of Corporate and Community Services			
Mar	Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	WALGA Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Executive Support and Governance Coordinator			
Mar	Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly	Executive Support and Governance Coordinator			

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MARCH 2024

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Mar	Emergency Services Levy - Option B Payment Due Due by: 21 March and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL Manual of Operating Procedures	Quarterly	Finance Manager			
Mar	Annual Electors' General Meeting - Scheduled on: dd/mm/yyyy (not more than 56 days after the Annual Report has been adopted).	Local Government Act 1995	s.5.27 Admin.Reg.15, 17 and 18.		Annual	Director of Corporate and Community Services			
Mar	Annual Elector's General Meeting - Minutes / Decision to Council , either the first Ordinary Council Meeting after the AEGM OR at a Special Council Meeting called for that purpose. Reasons for any Council decision made in response to an AEGM decision.	Local Government Act 1995	s.5.33		Annual	Executive Support and Governance Coordinator			Schedule for 20 March
Mar	Trust Fund s.6.9 - Internal Audit Conduct an audit of the Trust Fund to ensure compliance with the following: • Trust Fund holds all money or value of assets required by this Act or other written laws • Money or value of assets held only applied for the purposes of the Trusts affecting it. • Money or value of assets is paid or delivered to the person entitled to it, when due - including interest earned. • Money held for 10 years may be transferred to Municipal Fund, but LG is required to repay the money, together with interest earned, to a person claiming and establishing a right to repayment - records have been retained and protected to evidence entitlement. Option: Report Audit Outcomes / Actions to Audit Committee	n/a	n/a		Annual	Finance Manager			
Mar	Integrity in Procurement - Internal Audit Review policies, procedures, internal controls, relevant to purchasing activities, making payments and contract management, as well as practices for recruitment, induction and training of employees involved in procurement.	Local Government Act 1995	FM Reg.5 Audit.Reg.17(1)	WALGA website - Integrity in Procurement - Self Audit Template	Annual	Director of Corporate and Community Services			
Mar	Internal Control - Review Undertake a review of the appropriateness and effectiveness of the Internal Control system and procedures at least once every 2 calendar years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): dd/mm/yyyy Due by: dd/mm/yyyy	Local Government Act 1995	Audit.Reg. 17(1)(b)	DLGSC website - WA Local Government Accounting Manual	Biennial Next Due: 2023	Director of Corporate and Community Services			
Mar	Legislative Compliance - Review Undertake a review of the appropriateness and effectiveness of the Legislative Compliance system and procedures at least once every 2 calendar years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): dd/mm/yyyy Due by: dd/mm/yyyy	Local Government Act 1995	Audit.Reg. 17(1)(c)	AS 3806-2006 Compliance Programs	Biennial Next Due: 2024	Director of Corporate and Community Services			
Mar	Other - Complete Budget Review					Finance Manager			
Mar	Other - Commence Budget 2023/24					Finance Manager			