

Shire of Tammin

ORDINARY COUNCIL MEETING

CONFIRMED MINUTES



An Ordinary Meeting of Council of the Shire of Tammin was held on **Thursday 23 April 2020** in the Council Chambers, 1 Donnan St, Tammin, commencing at **5:10pm**.

Neville Hale
Chief Executive Officer
23 April 2020

MISSION STATEMENT

"Together with the people of Tammin we will provide leadership, vision and progress to achieve sustainability and growth"

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AGENDA

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at 5:10pm.

2. PRESENT / IN ATTENDANCE / LEAVE OF ABSENCE PREVIOUSLY GRANTED / APOLOGIES

Present:

Cr M Greenwood	Shire President
Cr G Batchelor	Deputy President
Cr N Caffell	Member
Cr T Daniels	Member
Cr T Nicholls	Member
Cr C Thomson	Member

In Attendance:

Neville Hale	Chief Executive Officer
Morgan Ware	Manager of Finance & Administration
Fabian Houbrechts	Manager of Works & Services

Leave of Absence previously granted:

Nil

Apologies:

Nil

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Nil

5. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6. DECLARATION OF MEMBER'S INTERESTS IN AGENDA ITEMS

Cr Caffell declared a Financial Interest in Item 11.4 as he has submitted a tender for the purchase of the Shire's old loader.

Cr Greenwood declared an Interest affecting Impartiality in Item 11.4 as Cr Caffell is one of the tenderers.

Cr Batchelor declared an Interest affecting Impartiality in Item 11.4 as Cr Caffell is one of the tenderers.

Cr Daniels declared an Interest affecting Impartiality in Item 11.4 as Cr Caffell is one of the tenderers.

Cr Thomson declared an Interest affecting Impartiality in Item 11.4 as Cr Caffell is one of the tenderers.

Cr Nicholls declared an Interest affecting Impartiality in Item 11.4 as Cr Caffell is one of the tenderers.

7. DECLARATION OF RELATED PARTY DISCLOSURE IN AGENDA ITEMS

Nil

8. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

8.1 Ordinary Council Meeting Minutes – 26 March 2020

TSC 31/20 MOTION

That the Minutes of the Ordinary Council Meeting held on 26 March 2020 be confirmed as a true record of proceedings.

Moved: Cr Batchelor

Seconded: Cr Caffell

Vote: Simple Majority

Carried: 6/0

9. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil

10. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil

11. MATTERS FOR CONSIDERATION – FINANCE

11.1 List of Payments for March 2020

Location:	Shire of Tammin
Applicant:	Administration & Finance Officer
Date:	3 April 2020
Author:	Keira Wirth
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	FIN05
Attachment/s:	Attachment Item 11.1 – March Payment List Attachment Item 11.1 - Credit Card Statement

Background

Accounts paid for March 2020 totaling \$184,291.96 are listed below:

Cheque numbers	-	\$
Direct debit payments	01/03/20 – 31/03/20	\$19,819.64
Licensing transfers	01/03/20 – 31/03/20	\$43,814.70
Bank fees	01/03/20 – 31/03/20	\$173.05
VISA payments	01/03/20 – 31/03/20	\$2,049.59
EFT payments	EFT3609 – EFT3661	\$73,126.10
Salaries and wages	01/03/20 – 31/03/20	\$45,308.88
Total payments	01/03/20 – 31/03/20	\$184,291.96

Comment

Nil

Financial Implications

Directly impacts the Shire of Tammin 2019/2020 Operating Budget

Policy Implications

Nil

Statutory Implications

Local Government (Financial Management) Regulations 1996

11. Payment of accounts

- (1) A local government is to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of —*
 - a) cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained; and*
 - b) Petty cash systems.*
- (1) A local government is to develop procedures for the approval of accounts to ensure that before payment of an account a determination is made that the relevant debt was incurred by a person who was properly authorised to do so.*
- (2) Payments made by a local government —*
 - a) Subject to sub-regulation (4), are not to be made in cash; and*
 - b) Are to be made in a manner which allows identification of —*
 - (i) The method of payment;*
 - (ii) The authority for the payment; and*
 - (iii) The identity of the person who authorised the payment.*
- (3) Nothing in sub-regulation (3) (a) prevents a local government from making payments in cash from a petty cash system.*

[Regulation 11 amended in Gazette 31 Mar 2005 p. 1048.]

12. Payments from municipal fund or trust fund

- (1) A payment may only be made from the municipal fund or the trust fund —*
 - a) If the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or*
 - b) Otherwise, if the payment is authorised in advance by a resolution of the council.*
- (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.*

[Regulation 12 inserted in Gazette 20 Jun 1997 p. 2838.]

13. Lists of accounts

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*
 - a) The payee's name;*
 - b) The amount of the payment;*
 - c) The date of the payment; and*
 - d) Sufficient information to identify the transaction.*
- (2) A list of accounts for approval to be paid is to be prepared each month showing —*
 - a) For each account which requires council authorisation in that month —*
 - (i) The payee's name;*
 - (ii) The amount of the payment; and*
 - (iii) Sufficient information to identify the transaction; and*
 - b) The date of the meeting of the council to which the list is to be presented.*

- (3) A list prepared under sub-regulation (1) or (2) is to be —
- a) Presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - b) Recorded in the minutes of that meeting.

Strategic Plan Implications

Nil

Community Consultation

Nil

TSC 32/20 MOTION

That Council notes that during the month of March 2020, the Chief Executive Officer has made the following payments:

Municipal Fund payments totaling \$184,291.96 on Licensing transactions, Bank fees, EFT, Cheques, Visa, Direct Debit and Salaries and Wages payments.

Moved: Cr Daniels

Seconded: Cr Nicholls

Vote: Simple Majority

Carried:6/0

Payment List March 2020				
Ref	Date	Creditors Name	Description	Amount
Licensing				
57	04/03/2020	Department of Transport	Daily Licensing fee	\$ 789.80
57	05/03/2020	Department of Transport	Daily Licensing fee	\$ 784.65
57	06/03/2020	Department of Transport	Daily Licensing fee	\$ 359.05
57	09/03/2020	Department of Transport	Daily Licensing fee	\$ 3,012.70
57	11/03/2020	Department of Transport	Daily Licensing fee	\$ 1,175.05
57	12/03/2020	Department of Transport	Daily Licensing fee	\$ 14.95
57	16/03/2020	Department of Transport	Daily Licensing fee	\$ 471.70
57	18/03/2020	Department of Transport	Daily Licensing fee	\$ 3,092.10
57	20/03/2020	Department of Transport	Daily Licensing fee	\$ 6,716.75
57	23/03/2020	Department of Transport	Daily Licensing fee	\$ 26,272.50
57	25/03/2020	Department of Transport	Daily Licensing fee	\$ 186.40
57	26/03/2020	Department of Transport	Daily Licensing fee	\$ 613.40
57	30/03/2020	Department of Transport	Daily Licensing fee	\$ 234.60
57	31/03/2020	Department of Transport	Daily Licensing fee	\$ 91.05
			Subtotal	\$ 43,814.70
Bank Fees				
57	03/03/2020	MERCHANT FEES	CBA MERCHANT FEES	\$ 84.56
57	04/03/2020	BANK FEES	NAB TRANSACT FEES	\$ 4.90
57	31/03/2020	BANK FEES	NAB CONNECT BANK FEES	\$ 21.99
57	31/03/2020	BANK FEES	MUNICIPAL BANK FEES	\$ 41.60
57	31/03/2020	BANK FEES	TRUST BANK FEES	\$ 20.00
			Subtotal	\$ 173.05
EFT Payments				
EFT3609	05/03/2020	AMPAC Debt Recovery (WA) Pty Ltd	AMPAC Debt Recovery for the month of February	\$ 176.00
EFT3610	05/03/2020	Advanced Traffic Management WA Pty Ltd (ATM)	Traffic controller with sign and cones to worksite - Tammin South Road and Tammin-Wyalkatchem Road Tammin	\$ 291.50
EFT3611	05/03/2020	Australian Taxation Office - BAS	BAS January 2020	\$ 11,962.36
EFT3612	05/03/2020	Avon Waste	Refuse Collection - Parks & Gardens for the month of February	\$ 2,596.85
EFT3613	05/03/2020	Baxter's Rural Centre	Find leak in the hydraulic line, remove belly plate, run machine, use functions to move oil, extend overflow hoses, put belly plate back on & move machine - Komatsu Grader	\$ 279.70
EFT3614	05/03/2020	Charmaine Thomson	Ordinary Council meeting sitting fee and travel 27/02/2020 - Audit Committee meeting sitting fee	\$ 169.84
EFT3615	05/03/2020	Conway Highbury Pty Ltd	Preparation of requested Registers for web-site Review and update Code of Conduct	\$ 1,993.75
EFT3616	05/03/2020	Glenice Batchelor	Ordinary Council meeting sitting fee and travel 27/02/2020 - Audit Committee meeting sitting fee	\$ 150.00
EFT3617	05/03/2020	Goodfield Quality Meats	Council meeting refreshments, 27/02/2020	\$ 90.00
EFT3618	05/03/2020	JR & A Hersey Pty Ltd	Various health and safety equipment for Works and services, Hino truck supplies	\$ 920.01
EFT3619	05/03/2020	Kellerberrin Pipeline Newsletter	Pipeline advertisement publish date 26/02/2020 - Fuse festival full page	\$ 69.00
EFT3620	05/03/2020	LGRCEU	Payroll deductions	\$ 41.00
EFT3621	05/03/2020	Merredin Community Resource Centre	Quarter Advertisement Fuse Festival 28/02/2020 & Quarter Advertisement 13/03/2020	\$ 140.00
EFT3622	05/03/2020	Michael Greenwood	Ordinary Council meeting sitting fee and travel 27/02/2020 - Audit Committee meeting sitting fee	\$ 280.15
EFT3623	05/03/2020	Nicholas Caffell	Ordinary Council meeting sitting fee and travel 27/02/2020 - Audit Committee meeting sitting fee	\$ 164.10
EFT3624	05/03/2020	Officeworks	Supplies for admin office and public toilets	\$ 79.42
EFT3625	05/03/2020	Perfect Computer Solutions	Computer maintenance, 21/02/2020 Close register and open batch, 25/02/2020 Located missing OHS folder in Shire Data and relocated. Monthly fee for daily monitoring for the month of February	\$ 212.50
EFT3626	05/03/2020	Ransberg Pty Ltd Trustee for Ransberg unit trust t/as WA Blue metal	Supply and deliver 10mm washed aggregate	\$ 5,689.73
EFT3627	05/03/2020	Shire of Kellerberrin	Marquee hire and \$200 bond payment - Fuse Festival 28 March 2020	\$ 350.00
EFT3628	05/03/2020	Shop For Shops	Fashion clothes rack 3x, spiral clothes rack on round base for Cooida upgrade	\$ 575.00
EFT3629	05/03/2020	T & T Wilkins	Supply and fit Mondo Ceiling to Public toilets at Town Hall	\$ 6,116.00

EFT3630	05/03/2020	Tania Daniels	Ordinary Council meeting sitting fee and travel 27/02/2020 - Audit Committee meeting sitting fee	\$ 168.88
EFT3631	05/03/2020	Tanya Nicholls	Ordinary Council meeting sitting fee and travel February 2020 - Audit Committee meeting sitting fee	\$ 166.01
EFT3632	05/03/2020	Wheatbelt Face Painting Company	Face painting at Fuse Festival 28/03/2020 - 11am - 4pm	\$ 629.20
EFT3633	05/03/2020	Wright Express Australia Pty Ltd (Puma)	Fuel charges for various vehicles for the month of February 2020	\$ 3,762.72
EFT3634	16/03/2020	Advanced Traffic Management WA Pty Ltd (ATM)	3 Traffic controllers with signs and cones to worksite. Tammin South Road 28/02/2020	\$ 1,069.20
EFT3635	16/03/2020	Australia Post	Postage and stationary charges for the month of February	\$ 230.47
EFT3636	16/03/2020	Dalwallinu Concrete	Supply and delivery of Reinforced Concrete Box Culverts 1200mm span X 300mm height X 1200mm length Chappell Wheelodon Road	\$ 3,027.20
EFT3637	16/03/2020	Dawn Henry	Bond reimbursement for Town Hall hire and Pavilion hire 7th March 2020	\$ 400.00
EFT3638	16/03/2020	IT Vision	Monthly license fee SynergySoft module for the month of February 2020	\$ 2,113.10
EFT3639	16/03/2020	Kellerberrin Farmers Co-Operative	Council refreshments for Council meeting 27/02/2020	\$ 105.76
EFT3640	16/03/2020	Local Government Professionals Australia WA	Finance Professionals Conference 2020, Thursday 12 March & Friday 13 March - MFA	\$ 1,460.00
EFT3641	16/03/2020	Mayday Earthmoving	Hire of 12 smooth drum roller - day Mobilisation and demobilisation	\$ 2,645.50
EFT3642	16/03/2020	Metal Artwork Creations	Gold Aluminium Plaques - Blue Marble Mount - Achievement Awards	\$ 216.70
EFT3643	16/03/2020	Northam Mazda	29,000km service for 1TN, Mazda CX5 Sport1 10/03/2020	\$ 419.53
EFT3644	16/03/2020	Not Too Dusty Plant Hire	Dry Hire of water truck @ 350 per day used 17/02/2020 - 21/02/2020, 6/03/2020 & 10/03/2020	\$ 2,695.00
EFT3645	16/03/2020	Quairading Community Resource Centre	Banksia Bulletin full page advertisement March edition - Fuse Festival	\$ 55.00
EFT3646	16/03/2020	Southern Cross Austereo Pty Ltd	Around Towns interviews 10/02/2020	\$ 88.00
EFT3647	16/03/2020	Telstra	Telstra charges for 22/02/2020 to 22/03/2020	\$ 932.93
EFT3648	24/03/2020	Adapt Electrical Solutions	Wired the VSD with new cabling at Town Dam, Labour & Materials	\$ 1,842.35
EFT3649	24/03/2020	Advanced Traffic Management WA Pty Ltd (ATM)	3 Traffic controllers with signs and cones to worksite. Tammin South Road 20/01/2020 - 22/01/2020	\$ 11,611.05
EFT3650	24/03/2020	Combined Tyres Cunderdin	New tyre for Grader (TN6), Fitting	\$ 1,349.70
EFT3651	24/03/2020	Cunderdin CRC	Bandicoot full page advertisement for Fuse Festival for issue 3 & 4	\$ 260.00
EFT3652	24/03/2020	DKT Rural Agencies	Various reticulation items & 2x fan rakes	\$ 250.85
EFT3653	24/03/2020	Farmways Kellerberrin	Fluoro cool white 1200mm 36w, 199mm Poly Ratchet Clamp 20pk, Shovel, 19mm Poly joiner - Barb & Glyphosate 20l - Donnan Park Oval	\$ 200.00
EFT3654	24/03/2020	JR & A Hersey Pty Ltd	Zip side boots - Leading Hand	\$ 225.50
EFT3655	24/03/2020	LGRCEU	Payroll deductions	\$ 41.00
EFT3656	24/03/2020	P & M Automotive Equipment	Replace seal in cylinder in horizontal ram on 4 post hoist	\$ 436.91
EFT3657	24/03/2020	Synergy	Street lighting charges from the 25/01/2020 - 24/02/2020	\$ 1,717.23
EFT3658	24/03/2020	Talk Audio Visual	Purchase of Promic PA-200W PA System, CD/DVD/USB/Bluetooth/SD Media players	\$ 1,640.00
EFT3659	24/03/2020	Telstra	Internet charge - Office 10/03/2020 - 09/03/2020	\$ 422.50
EFT3660	24/03/2020	Toll Ipec	Freight charges for Shire of Tammin Polo shirts	\$ 12.32
EFT3661	24/03/2020	Wheatbelt Office and Business Machines	Photocopier charges from 11/02/2020 - 16/03/2020	\$ 584.58
			Subtotal	\$ 73,126.10

Direct Debits				
DD1438.1	03/03/2020	WA Local Government Superannuation Plan	Payroll deductions	\$ 3,659.65
DD1438.2	03/03/2020	Australian Super	Superannuation contributions	\$ 172.15
DD1444.1	17/03/2020	WA Local Government Superannuation Plan	Payroll deductions	\$ 3,918.79
DD1444.2	17/03/2020	Australian Super	Superannuation contributions	\$ 172.15
DD1450.1	19/03/2020	Messages on Hold	Interactive Voice Recordings, 18/03/2020 to 17/04/2020	\$ 169.00
DD1454.1	31/03/2020	WA Local Government Superannuation Plan	Payroll deductions	\$ 3,710.30
DD1454.2	31/03/2020	Australian Super	Superannuation contributions	\$ 172.15
DD1457.1	31/03/2020	Western Australian Treasury Corporation	Payment of Loan 78 & 79, Payment of Interest 78 & 79	\$ 7,845.45
			Subtotal	\$ 19,819.64
NAB Visa Payments				
DD1448.1	05/03/2020	NAB Business Visa	NAB Visa Transactions from 29/01/2020 to 28/02/2020	\$ 2,049.59
			Subtotal	\$ 2,049.59
Salaries & Wages				
	17/03/2020	Shire of Tammin	Salary & Wages	\$ 23,011.52
	03/03/2020	Shire of Tammin	Salary & Wages	\$ 22,297.36
			Subtotal	\$ 45,308.88
Total paid to Municipal Account for the month of March				\$184,291.96

11.2 Financial Management Report for the month of March 2020

Location:	Shire of Tammin
Applicant:	Manager of Finance and Administration
Date:	16 April 2020
Author:	Morgan Ware
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	Nil
Attachment/s:	Attachment Item 11.2 - March 2020 Monthly Financial Report

Background

Enclosed is the Monthly Financial Report for the month of March 2020.

Financial Implications

Financial Management of 2019/2020

Statutory Implications

Local Government (Financial Management) Regulations 1996

34. Financial activity statement report — s. 6.4

*(1A) In this regulation — **committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.*

(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —

- a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*
- b) budget estimates to the end of the month to which the statement relates;*
- c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
- d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
- e) the net current assets at the end of the month to which the statement relates.*

(2) Each statement of financial activity is to be accompanied by documents containing —

- a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;*
- b) an explanation of each of the material variances referred to in sub regulation (1)(d); and*

c) *such other supporting information as is considered relevant by the local government.*

(3) *The information in a statement of financial activity December be shown —*

- a) *according to nature and type classification; or*
- b) *by program; or*
- c) *by business unit.*

(4) *A statement of financial activity, and the accompanying documents referred to in sub regulation (2), are to be —*

- a) *presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and*
- b) *recorded in the minutes of the meeting at which it is presented.*

Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Comment

Nil

Policy Implications

Council resolved that in accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* a variance percentage of 10% or \$10,000, whichever is greater, be adopted for reporting material variances.

Strategic Plan Implications

Nil

TSC 33/20 MOTION

That Council adopt the Monthly Financial Report for the period ending March 2020 comprising;

- a) Statement of Financial Activity**
- b) Note 1 to Note 12**

Moved: Cr Batchelor

Seconded: Cr Caffell

Vote: Simple Majority

Carried: 6/0

11.3 2020/21 Budget – Rates, Fees & Charges

Location:	Shire of Tammin
Applicant:	WALGA & Department of Local Government Sport and Culture
Date:	16 April 2020
Author:	Neville Hale
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	FIN - 04
Attachment/s:	Attachment Item 11.3 – Health & Economic Vulnerability Analysis – Tammin

Proposal/Summary

For Council to consider whether to defer any increase to the Shire's rates for the 2020/21 financial year.

Background

WALGA State Council resolved on Friday 27 March, to support a suite of actions for Councils to consider in supporting their communities through the COVID-19 pandemic. The State Government has also requested consideration of support options to assist communities to deal with the impacts of decreased economic activity. A summary of measures endorsed by WALGA include:

- Consider not increasing rates for the 2020-21 financial year.
- Adoption of the WALGA template rates hardship policy by Local Governments that do not currently have a policy.
- Consider rate relief options to support small businesses affected by the COVID-19 pandemic.
- Review fees and charges considering whether fees can be reduced, waived or deferred during the COVID-19 pandemic.
- Bring forward capital works and infrastructure spending with aggressive application of reserves and borrowing.
- Prioritise Local Government spending with businesses and contractors located within the Local Government.
- Implement business friendly payment terms to support business cash flow.
- Consider supporting Community sporting and cultural groups by either establishing grant programs or waiving fees and charges.
- Redeploy staff affected by facility closures to tasks that support the community.

The Association would like to hear all Member Local Governments that have adopted Council-endorsed proposals aligning with the State Council's resolution, and any other actions and initiatives intended to ease the financial burden within your community.

Comments

Consideration of the WALGA Hardship policy is dealt with separately.

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At this stage, there is no evidence of need for rate relief other than consideration of a zero rate increase for 2020/21 financial year.

Fees and Charges are already at statutory or low levels, however one could consider reducing or waiver of fees for sporting clubs using the Oval and facilities should no games be scheduled for the 2020 season.

The other suggested measures are not applicable at this stage but can be given further consideration if the need arises when formulating the 2020/21 Budget.

In considering these matters, one needs to be mindful that the predominant activity within the Shire is agriculture which, whilst susceptible to climate impacts, is not as affected by the COVID 19 virus. This is demonstrated by the attached "*Health & Economic vulnerability index*" prepared by WALGA. WALGA have analysed a range of demographic and social data that provide an indication of the COVID-19 health and economic vulnerability of each Local Government area in WA. The indicators WALGA have looked at for each Local Government Area are shown in the report. It is clear that whilst Tammin has an above average outcome in respect to health, it appears to be the most resilient Shire in the State on the basis of the factors considered by the analysis. (See attached graph of the Index)

This can be further demonstrated when considering a 3.5% increase to a \$10,000 rates account is \$350 which is most likely offset by savings in fuel costs during harvest and seeding given the recent decline in fuel prices. A reduction of 20c a litre could be expected for the 2020/21 financial year, providing an equivalent saving or more. Of course such a comparison does not factor in whether the season delivers a good harvest outcome.

WALGA State Council Agenda for its May 2020 Meeting includes the following comments:

"As part of the State Government's response to the COVID-19 Pandemic, the Minister for Local Government announced, during a WALGA hosted webinar to the Local Government sector held on 9 April 2020, that the Government would be amending the Local Government Act 1995 to enable the following:

- 1. Valuations – valuations from 2019-20 to apply to 2020-21 rates*
- 2. Rates, fees and charges – rates, fees and charges not to be increased above 2019-20 levels*
- 3. Ministerial emergency powers – the Minister for Local Government will be able to make changes to provisions of the Local Government Act 1995 by gazetting an order*
- 4. Local Laws – Local Governments will be able to suspend a local law provision by absolute Majority.*

Following the webinar, the WALGA Chief Executive Officer was advised that the Government had decided not to implement points (1) and (2) above relating to rates, fees and charges and the application of 2019-20 valuations to the 2020-21 rates."

Rating, Fees and Charges – No Increases Forced Legislatively

From the point of view of the secretariat, forcing rates, fees and charges to remain at 2019-20 levels is unnecessary and unhelpful and should not be supported. It is pleasing that the Government has decided not to proceed with this proposal.

Legislating to ensure rates, fees and charges remain at 2019-20 levels would be unnecessary

because most Local Governments have committed to doing this in any case. State Council, at its 27 March 2020 Special Meeting noted the significant support Local Governments were already providing the community in this regard, and recommended, amongst a range of measures, that not increasing rates be considered by its members to support the community.

Concurrently, WALGA commissioned former Local Government Chief Executive Officer, Dr Shayne Silcox, to speak with all Local Governments about their plans to support the community during the 2020-21 financial year. The preliminary findings of Dr Silcox's work indicates that 98 percent of Local Governments are developing a budget predicated on no increases in rates.

It is for these reasons that a legislative solution would be unnecessary; notwithstanding the crisis situation impacting all aspects of society, the proposed legislative approach would undermine the key role of Local Government Councils as democratically elected decision makers responsible for revenue and expenditure decisions on behalf of their communities.

State Council endorsed a Rate Setting Policy Statement in December 2015 that emphasises the fundamental role of Council in making rating decisions."

The Shire of Tammin operates under an extremely tight budget, as demonstrated by its financial ratio outcomes. For this reason, one may wish to consider a reduced rate increase of 1.5% which would deliver an additional \$16,655.

Consultation

WALGA - Governance

Statutory Implications

Nil

Policy Implications

Nil

Financial Implications

Currently Council's Long Term Financial plan is based on a 3.5% increase in rates for the 2020/21 financial year which equates to \$39,256 (\$1,121,590 x 3.5%). Whilst not a significant amount in itself, it does represent expected increases in Shire costs for the coming year.

Alternatively, Council may wish to consider a lower increase of 1.5% or \$18,174.

The Shire does have access to a reasonable quantum of Reserve funds, estimated to be \$1,211,666 at 30 June 2020. That could be accessed to offset any decrease.

The Shire's fees and charges revised revenue for 2020/21 financial year is estimated to be approx. \$125,000 (mid-year budget review) of which \$75,000 relates to rental income from Tamma Village and staff housing with a further \$25,000 from waste services income.

Sporting Club annual leases amount to only \$1,500, being Tammin Cricket Club - \$500, Kellerberrin - Tammin Football Club - \$500, Womens Hockey Club - \$500., an amount that is not significant if waived.

Strategic Implications

Extract from Strategic Community Plan 2017 - 2027

Civic Leadership Strategies

Our Councillors and community leaders have vision, are accessible, act with transparency and integrity, and act in good faith on behalf of their constituents.

The following outcomes and strategies have been identified to achieve this vision.

Outcome 6.1 Strong governance and leadership, demonstrating fair and equitable community values

6.1.1 Deliver sustainable governance through transparent and robust policy and processes

6.1.2 Undertake the civic duties of Council with the highest degree of ethics

TSC 34/20 MOTION

That Council:

- 1. Adopt a zero rate increase for its 2020/21 budget deliberations;**
- 2. Agree to waive charges to sporting clubs using the Shire's oval and recreation facilities as a once off concession in its 2020/21 Budget deliberations; and,**
- 3. Agrees to leave its current level of Fees & Charges unchanged for the 2020/21 Financial Year, excluding statutory fees and charges set by the State.**

Moved: Cr Thomson

Seconded: Cr Batchelor

Vote: Simple Majority

Carried: 6/0

11.4 Tender 01-20: Disposal of used 2010 Liugong 856 III Wheel Loader

Cr Caffell submitted a Declaration of Financial Interest in relation to Agenda Item 11.4 and therefore vacated the meeting at 5:24pm.

Location:	Shire of Tammin
Applicant:	Works Department
Date:	16 April 2020
Author:	Fabian Houbrechts
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Successful tenderer is a Councillor
File Reference:	TEND47
Attachment/s:	Nil

Proposal/Summary

For Council to endorse the sale of the used 2010 Liugong Loader following the call for tenders.

Background

Tender 01-20 for the disposal of used Liugong Loader (registration 1GJX606) was called on 28th March and Wednesday 1st April 2020 for which two (2) tenders were received at the close at 3.00pm on 15th April 2020.

The 2 tenders met the requirements of Local Government (Functions & General) Regulations Reg 18.

Comments

The score for this tender is solely based on price with a weighting of 100%.

The best price received is from Mr Caffell of \$30,000 + GST (\$33,000 GST inclusive) for the purchase of the loader.

Consultation

Manager of Works & Services – Fabian Houbrechts
Chief Executive Officer – Neville Hale

Statutory Implications

Local Government Act 1995 Part 3 Division 3 s.3.58 (2)

3.58. Disposing of property

(1) In this section —

dispose includes to sell, lease, or otherwise dispose of, whether absolutely or not;

property includes the whole or any part of the interest of a local

- government in property, but does not include money.
- (2) Except as stated in this section, a local government can only dispose of property to —
- (a) the highest bidder at public auction; or
 - (b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.

Local Government (functions and General) Regulation 1996 Part 6 r.30 (3)

Reg 30. Dispositions of property excluded from Act s. 3.58

- (3) A disposition of property other than land is an exempt disposition if —
- (a) its market value is less than \$20 000; or
 - (b) the entire consideration received by the local government for the disposition is used to purchase other property, and where the total consideration for the other property is not more, or worth more, than \$75 000.

Policy Implications

Nil

Financial Implications

Council previously considered the cost benefit of retaining this Plant item for use at the Tammin Refuse Site. Given the low operating hours required and that the anticipated plant maintenance costs, it was determined that this plant item be sold.

Strategic Implications

Upkeep of the Shire of Tammin fleet by disposal of ageing machinery.

TSC 35/20 MOTION

That Council:

1. Award Tender 01-20, being the disposal of the old Liugong Loader (P23), to Mr N Caffell for the amount of \$30,000 (\$33,000 inclusive of gst); and,
2. That the proceeds of \$30,000 be transferred to the Shire's Plant Replacement Reserve.

Moved: Cr Batchelor

Seconded: Cr Nicholls

Vote: Simple Majority

Carried: 5/0

Cr Caffell returned to the Meeting at 5:29pm.

12. MATTERS FOR CONSIDERATION – ADMINISTRATION

12.1 Proposed Policy 3.8 – COVID- 19 Financial Hardship Policy

Location:	Shire of Tammin
Applicant:	WALGA & Department of Local Government Sport and Culture
Date:	8 April 2020
Author:	Neville Hale
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	ADM – 52
Attachment/s:	Attachment Item 12.1 – Policy – COVID-19 Financial Hardship Attachment Item 12.1 – Policy – WALGA COVID19 Financial Hardship

Proposal/Summary

For Council to adopt a new policy in respect to the recovery of outstanding debts from residents facing financial hardship as a result of the COVID – 19 virus.

Background

The WALGA State Council resolved on 27 March 2020 to support a suite of actions for Councils to consider in supporting their communities through the COVID – 19 pandemic, including the adoption of the WALGA template rates hardship policy which could be broadened to include all outstanding debt obligations.

Comments

The template policy is attached for Council's consideration.

It is noted that the template has been amended to conform with the Shire's policy format but that its content is consistent. The main variation is the treatment of those matters that are seen as procedural guidelines rather than policy.

It is further noted that the expectation is that those residents that have the capacity to pay will be expected to meet their obligations in a timely manner. The use of repayment plans would remain consistent with other Council delegations in respect to current delegations for the recovery of outstanding debts.

Consultation

WALGA – Governance

Statutory Implications

The management of debt recovery is a matter for Council and its CEO. However, the processes and outcomes are guided by provisions within both the Local Government Act 1995 and associated Local Government (Financial Management) Regulations 1996

Policy Implications

New Policy 3.8 – COVID – 19 Financial Hardship

Financial Implications

The intention of the policy is to make it easier for residents to manage their debt obligations to the Shire, it is not an authority to waive a debt.

It is anticipated that there may be an impact on the Shire's cashflow, particularly during July to October 2020, but with the expectation that all debts should be recovered over time.

Debt repayment plans in respect to outstanding rates would be predicated on the full payment withing the year for which the rates are levied.

Strategic Implications

Extract from Strategic Community Plan 2017 - 2027

Civic Leadership Strategies

Our Councillors and community leaders have vision, are accessible, act with transparency and integrity, and act in good faith on behalf of their constituents.

The following outcomes and strategies have been identified to achieve this vision.

Outcome 6.1 Strong governance and leadership, demonstrating fair and equitable community values

12.1.1 Deliver sustainable governance through transparent and robust policy and processes

12.1.2 Undertake the civic duties of Council with the highest degree of ethics

TSC 36/20 MOTION

That Council:

1. **Adopt the attached Policy 3.8 – COVID -19 Financial Hardship; and,**
2. **Authorise the Chief Executive Officer to update Council's Policy Manual with the inclusion of this policy.**

Moved: Cr Thomson

Seconded: Cr Caffell

Vote: Simple Majority

Carried: 6/0

12.2 Rockery Garden – Booth Street entrance to Donnan Park

Location:	Donnan Park
Applicant:	The Garden, Recycling & Heritage Club of Tammin (Veronica DeVis)
Date:	16 April 2020
Author:	Neville Hale
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	ADM – 65 - Streetscape
Attachment/s:	Attachment Item 12.2 – Rockery Garden Design

Proposal/Summary

For Council to consider an application for the construction of a rockery garden on its Donnan Park reserve.

Background

The Garden, Recycling & Heritage Club of Tammin has submitted a plan for a proposed rockery garden to be located at the eastern entrance to Donnan Park.

The attached application includes a design layout for the proposed rockery garden, including the installation of some low profile limestone retaining walls. Details of the proposed plantings and an anticipated timeline for the works is also included.

Comments

Council endorsement of the proposal is required before works can proceed. The proposal is consistent with Council's earlier approval for the planting of a limited number of Jacaranda trees at this site.

In regard to the construction of the low profile retaining walls, the Shire's Building Officer, Tim Jurmann, has provided the following comment:

1. In accordance with the Building Regulations, no Building permit is required provided the construction does not encroach onto adjoining land.
2. Setbacks are specified by the Planning R-Codes, which specifies no filling/structures over 0.5m within 1.0m of the boundary, so structures of 0.5m are exempt.
3. Also that is for R-Coded property generally, since this is a shire reserve no restriction or application requirements apply.

Consultation

Veronica De Vis
Tim Jurmann

Statutory Implications

Ordinary Council Meeting Minutes – 23 April 2020

Building Regulations 2012 – Schedule 4 cl. 2 – Item 6

- Description of building work for which no permit is required

Policy Implications

Nil

Financial Implications

There are no direct costs to the Shire associated with the proposed works. The limestone walls are to be sourced and constructed by local volunteers.

Strategic Implications

Environment Strategies

Provide leadership and promote local regional sustainability principles and practices. Enhance local natural areas and open spaces.

The following outcomes and strategies have been identified to achieve this vision.

Outcome 2.1 A well maintained attractive environment servicing the needs of the community

Outcome 2.2 Protect and enhance our natural environment and reserves

-
- | | |
|-------|---|
| 2.2.1 | Enhance the town's open spaces and roadsides
(Shire of Tammin, Tammin Town Centre Visioning Plan 2017) |
| 2.2.2 | Revegetate local areas as required
(Shire of Tammin, Tammin Town Centre Visioning Plan 2017) |

Officers Recommendation

That Council advise the Garden, Recycling & Heritage Club of Tammin (Veronica De Vis) that it may proceed with the development of the proposed rockery garden and is to liaise with the Shire's Manager of Works and Services to mark out the proposed area of works and to ensure no utility services are disturbed.

Moved: Cr _____

Seconded: Cr _____

Vote: Simple Majority

Carried/Lost: ____/____

TSC 37/20 MOTION

That Council approve the Garden, Recycling & Heritage Club of Tammin (Veronica De Vis) development of the proposed rockery garden subject to the following conditions;

- **The Club to maintain the facility to an acceptable standard, including maintenance and watering at its cost;**
- **The proposed Limestone walls, as per plan, are accepted subject to all work being undertaken by the proponent;**
- **Tyres are not to be used as they are not environmentally acceptable materials,**
- **No labour/machinery contribution will be provided by the Shire; and,**
- **Council will consider donating some additional plants, on request, if required.**

The Garden, Recycling & Heritage Club is to liaise with Shire's Manager of Works and Services to mark out the proposed area of works and to ensure no utility services are disturbed.

Moved: Cr Daniels

Seconded: Cr Nicholls

Vote: Simple Majority

Carried: 6/0

12.3 Audit Planning Memorandum

Location:	Shire of Tammin
Applicant:	Manager of Finance and Administration
Date:	20 April 2020
Author:	Morgan Ware
Item Approved by:	Chief Executive Officer – Neville Hale
Disclosure of Interest:	Nil
File Reference:	Nil
Attachment/s:	Attachment Item 1.1 Shire of Tammin Audit Planning Memorandum 30 June 2020

Proposal/ Summary

For Council to review the Shire of Tammin Audit Planning Memorandum.

Background

The primary purpose of this Audit Planning Memorandum (**APM**) is to brief the Shire of Tammin (**Shire**) on the proposed approach by RSM Australia (**RSM**), on behalf of the Office of the Auditor General (**OAG**), to audit the financial report of the Shire for the year ending 30 June 2020. The APM is a key tool for discharging RSM's responsibilities in relation to communicating with those charged with governance of the Shire.

Comment

The pre-planning meeting was held with the Shire's management team, OAG (if required) and RSM. The meeting discussed current developments at the Shire and changes in governance and/or systems. The meeting and any feedback from Council will form the basis for the preparation of the final APM.

RSM held discussions with the Shire, reviewed the 30 June 2019 financial statements and the 30 June 2019 audit file to identify any significant matters that may affect the audit planning and process. As at the date of this audit plan, RSM identified the following major developments:

Covid-19

RSM will work with management to minimise the risk for staff and councillors, RSM staff, and to operations, while completing audits in the best timeframe possible under the circumstances. This will likely involve more audit work being performed remotely rather than at the Shire of Tammin, and/or delaying audit work as and when unforeseen circumstances arise.

Income Recognition

Implementation of AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for-Profit Entities* are effective from 1 July 2019.

AASB 15 *Revenue from Contracts with Customers*

New requirements for recognising revenue i.e. when performance obligations are satisfied. Critical elements that need to be satisfied:

- Agreement between parties must create 'enforceable' rights and obligations
- Entity's promise to transfer goods or services needs to be 'sufficiently specific' to be able to determine when the obligation is satisfied.

The Shire has assessed and determined that the financial impact on adoption of AASB15 is expected to increase contract liabilities recognised in the balance sheet at the date of initial application.

AASB 1058 Income of Not-for-Profit Entities

Applies to transactions of not-for-profit entities where the consideration to acquire an asset is significantly less than fair value principally to enable the entity to further its objectives. Whether income is recognised and its timing will depend on whether a transaction gives rise to a performance obligation, liability or contribution by owners. Transactions include those where an entity acquires or receives an asset in exchange for no consideration (i.e. cash grants, taxes and rates).

The impact of AASB 1058 is being assessed by the Shire.

RSM audit response:

RSM will obtain and review the Shire's assessment of the impact of AASB 15 and AASB 1058 and ensure adequate disclosure in the notes to the financial statements.

Lease Accounting

Implementation of AASB 16 *Leases* is effective from 1 July 2019.

The distinction between operating leases and finance leases has been removed and requires all leases (except short term leases and leases of low value) to be recognised as lease assets and lease liabilities on the balance sheet. This will result in the grossing up of the balance sheet and higher expenses in the early years of the lease term. Lessor accounting remains similar to current practice (i.e. lessors continue to distinguish between operating leases and finance leases).

The Shire has indicated that the application of AASB 16 has assessed that, based on the number of operating leases held by the Shire, the impact is not expected to be material. The Shire expects to apply AASB 16 following the practical expedient permitted by the standard.

RSM audit response:

RSM will obtain the various material lease agreements and review the accounting treatment and related disclosures in the notes to the financial statements. RSM will also review the practical expedient option applied by the Shire to recognise the leases in the financial statements under AASB 16.

Using the 30 June 2019 financial report as a guide and referring to the RSM calculated materiality amount and risk assessment, RSM has identified the following potential significant risk areas for the current financial year:

Significant risk area	30 June 2019 \$	30 June 2018 \$
Revenue and receivables cycle		
Rates	1,068,393	1,003,493
Trade receivables (current and non-current)	132,559	134,643
Purchases and payment cycle		
Material and contracts	917,386	1,040,727
Property, Plant and Equipment (additions)	121,588	93,713
Infrastructure (additions)	788,000	837,930
Fixed assets cycle		
Property, Plant and Equipment	7,031,164	7,234,480
Infrastructure	24,895,375	62,791,421

To assist the Shire to gather and collate the necessary audit information and documentation, RSM will issue in advance of each audit visit an Interim Audit Preparation Checklist and a Final Audit Preparation Checklist. As the requested information will be an important part of its audit working papers, the information must be made available to RSM on the dates specified at section 17 of this APM. This will assist RSM in delivering an efficient audit and minimising interruptions to the Shire staff.

Important changes in governance, management or internal control environments

The Shire has advised RSM that, other than those matters mentioned in the APM, there are no other major changes to its governance, management or internal control environment that may significantly impact the 30 June 2020 financial report.

Cumulative knowledge of accounting and computer systems and any expected changes

The Shire has represented that they are not aware of any significant changes to the accounting or computer systems.

Consultation

Auditor General (OAG)
Director, Financial Audit (OAG)
Audit Director (RSM)
Audit Manager (RSM)

Caroline Spences
Surak Karki
David Wall
Pranjal Bhate

Policy Implications

Nil

Statutory Environment

Local Government Act, 1995 – Part 7 – Audit
Local Government (Audit) Regulations

Strategic Implications

Civic Leadership Strategies

Our Councillors and community leaders have vision, are accessible, act with transparency and integrity, and act in good faith on behalf of their constituents.

The following outcomes and strategies have been identified to achieve this vision.

Outcome 6.1 Strong governance and leadership, demonstrating fair and equitable community values

6.1.1 Deliver sustainable governance through transparent and robust policy and processes

TSC 38/20 MOTION

That Council adopt the attached Shire of Tammin Audit Planning Memorandum – 30 June 2020 as proposed by RSM Australia Pty Ltd on behalf of the Western Australian Office of the Auditor General

Moved: Cr Batchelor

Seconded: Cr Nicholls

Vote: Simple Majority

Carried: 6/0

- 13. MATTERS FOR CONSIDERATION – BUILDING & HEALTH**
- 14. MATTERS FOR CONSIDERATION – TOWN PLANNING**
- 15. ELECTED MEMBERS MOTIONS OF WHICH NOTICE HAS BEEN GIVEN**
- 16. MATTERS FOR WHICH THE MEETING MAY BE CLOSED (S`5.23)**
- 17. CLOSURE OF MEETING**

There being no further business the Shire President declared the meeting closed at 5:57pm.