

SHIRE OF BRUCE ROCK

MINUTES – ORDINARY MEETING 21 AUGUST 2025

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SHIRE OF BRUCE ROCK

MINUTES – ORDINARY MEETING 21 AUGUST 2025

1. Declaration of Opening

Cr Ram Rajagopalan welcomed everyone and opened meeting at 4.03pm.

2. Record of Attendance/Apologies/Leave of Absence (Previously Approved)

Shire President	CR R Rajagopalan
Deputy Shire President	Cr AR Cooks
Councillors	Cr KP Foss
	Cr PK Hodgkiss
	Cr J Verhoogt
	Cr BJ Waight
Chief Executive Officer	Mr Mark Furr
Executive Support Officer	Ms S Wood (Minutes)

Leave of Absence	
Councillor	Cr Stephen Strange

Apology	
Manager of Strategic Business Development	Ms M Schilling

3. Declarations of Interest

In accordance with section 5.65 of the Local Government Act 1995, the following disclosures of **Financial** interest were made at the Council meeting.

Date	Name	Item No	Reason

In accordance with section 5.65 of the Local Government Act 1995, the following disclosures of **Closely Association Person and Impartiality** interest were made at the Council meeting.

Date	Name	Item No	Reason

In accordance with sections 5.60B and 5.65 of the Local Government Act 1995, the following disclosures of **Proximity** interest were made at the Council meeting.

Date	Name	Item No	Reason

4. Response to Previous Public Questions Taken on Notice

5. Public Question Time

6. Petitions/Deputations/Presentations/Submissions

7. Applications for Leave of Absence

- 8. Announcements by the Person Presiding without Discussion**
- 9. Confirmation of Minutes**

Ordinary Meeting of Council held on Thursday, 24 July 2025.

COUNCIL DECISION

Resolution OCM August 25 – 9.1

Moved: Cr Foss

Seconded: Cr Hodgkiss

That the minutes of the Ordinary Council Meeting held on Thursday, 24 July 2025 be received as true and correct record.

For: Cr AR Crooks, Cr KP Foss, Cr PK Hodgkiss, Cr R Rajagopalan, Cr J Verhoogt and Cr BJ Waight

Against: Nil

Carried 6/0

10. Matters for Decision

10.1 Manager of Works and Services
Nil

10.2 Manager of Strategic Business Development

Nil

10.3 Manager of Finance

10.3.1 Schedule of Accounts Paid – July 2025

File Reference	082025.10.3.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	7 August 2025
Author	Mike Darby – Manager of Finance
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments 1. Schedule of Accounts Paid – July 2025	

Summary

Council is requested to note the payments as presented in the Schedule of Accounts Paid for July 2025.

Background

Pursuant to the Local Government Act 1995, section 6.8 (2)(b), where expenditure has been incurred by a Local Government, it is to be reported to the next Ordinary Meeting of Council.

Consultation

Consultation has been undertaken with the Chief Executive Officer and the Finance Officer – Creditors.

Statutory Environment

Local Government Act 1995, section 6.8 (2)(b) and Local Government (Financial Management) Regulations 1996, regulation 13 relate.

Policy Implications

The Council's Policy Manual contains no policies that relate, nor are there any proposed.

Financial Implications

All expenditure has been approved via adoption of the 2025/26 Annual Budget or resulting from a Council resolution.

Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to present a detailed listing of payments in the prescribed form would result in non-compliance with the Local Government (Financial Management) Regulations 1996, regulation 13, which may result in a qualified audit.	Rare (1)	Minor (2)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

Risk Matrix

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

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **two (2)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Comment/Conclusion

The Schedule of Accounts Paid for July 2025 is presented to Council for notation.

Below is a summary of activity:

<i>As of 31 July 2025</i>		
Payment Type	\$	%
Cheque	\$30,115.97	3.64%
EFT (incl. Payroll)	\$745,684.68	90.21%
Direct Debit	\$49,782.31	6.02%
Credit Card	\$806.03	0.10%
Fuel Card	\$256.08	0.03%
Store Cards	N/A	0.00%
Total Payments	\$826,645.07	100%

Voting Requirements

Simple Majority

COUNCIL DECISION AND OFFICER RECOMMENDATION

Resolution OCM Aug 25 – 10.3.1

Moved: Cr Verhoogt

Seconded: Cr Waight

That, with respect to the Schedule of Accounts Paid for July 2025, Council note the report as presented.

For: Cr AR Crooks, Cr KP Foss, Cr PK Hodgkiss, Cr R Rajagopalan, Cr J Verhoogt and Cr BJ Waight

Against: Nil

Carried 6/0

Schedule of Accounts Paid - July 2025						
Serial No	Chq/EFT	Date	Name	Description	Amount	Legend
	Municipal Accounts Cheques					
1	31	01/07/2025	DEPARTMENT OF TRANSPORT	VEHICLE REGISTRATION RENEWAL 2025-2026	\$14,276.10	
2	32	17/07/2025	WATER CORPORATION	WATER USAGE AT SHIRE PROPERTIES	\$919.61	
3	33	30/07/2025	WATER CORPORATION	WATER USAGE AT SHIRE PROPERTIES	\$14,586.06	
4	34	31/07/2025	DEPARTMENT OF TRANSPORT	VEHICLE REGISTRATION RENEWAL 2025-2026	\$334.20	
Total Cheques					\$30,115.97	
	Municipal Accounts EFTs (incl. Payroll)					
5		02/07/2025	PAYROLL DIRECT DEBIT OF NET PAYS	PAYROLL FORTNIGHT ENDING 02/07/2025	\$87,294.44	
6	EFT24674	01/07/2025	DEPARTMENT OF TRANSPORT (DOT CLEARING)	DOT CLEARING 27/06/2025 (EOM TRANSACTION)	\$1,246.55	R
7	EFT24675	01/07/2025	CHG-MERIDIAN AUSTRALIA PTY LTD	GYM EQUIPMENT RENTAL	\$1,304.39	
8	EFT24673	02/07/2025	DEPARTMENT OF TRANSPORT (DOT CLEARING)	DOT CLEARING 30/06/2025 (EOM TRANSACTION)	\$13,567.80	R
9	EFT24676	03/07/2025	BOC LIMITED	GAS BOTTLE RENTAL	\$141.36	
10	EFT24677	03/07/2025	BRUCE ROCK ENGINEERING	PUNCTURE REPAIR FOR BK472	\$53.99	
11	EFT24678	03/07/2025	COLPET BROWNLEY	MANAGEMENT OF LANDFILL SITE FOR FNE 02/07/2025	\$2,052.40	
12	EFT24679	03/07/2025	FILTERS PLUS WA	PARTS FOR BK1018 & BK1	\$214.73	
13	EFT24680	03/07/2025	GREAT SOUTHERN FUEL SUPPLIES	FUEL FOR JUNE 2025	\$303.18	
14	EFT24681	03/07/2025	JTB - JAPANESE TRUCK & BUS SPARES	PARTS FOR BK062 & BK505	\$511.25	
15	EFT24682	03/07/2025	KENNEDYS (AUSTRALASIA) PARTNERSHIP	LEGAL ADVICE	\$7,651.60	
16	EFT24683	03/07/2025	LIBERTY OIL RURAL PTY LTD	TRANSMISSION OIL	\$717.19	
17	EFT24684	03/07/2025	LOCAL GOVERNMENT WORKS ASSOCIATION OF WESTERN AUSTRALIA INC	ANNUAL MEMBERSHIP	\$100.00	
18	EFT24685	03/07/2025	MERREDIN GLAZING SERVICE	SUPPLY AND FIT SLIDING DOOR LOCK AT SHIRE PROPERTY	\$173.80	
19	EFT24686	03/07/2025	NAPA	WORKSHOP CONSUMABLES	\$43.45	
20	EFT24687	03/07/2025	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	\$320.44	
21	EFT24688	03/07/2025	TRANSTRUCT	BATTERIES FOR BK511 & PARTS FOR BK9353 & BK9232	\$938.85	
22	EFT24689	03/07/2025	SHIRE OF BRUCE ROCK	PAYROLL DEDUCTIONS	\$640.00	
23	EFT24690	04/07/2025	ARROW BRONZE	PLAQUE FOR NICHE WALL	\$826.56	R
24	EFT24691	04/07/2025	AUSTRALIA POST	POSTAL CHARGES FOR JUNE 2025	\$207.11	
25	EFT24692	04/07/2025	BOOEASY AUSTRALIA PTY LTD	ONLINE CARAVAN PARK BOOKING JUNE 2025	\$220.00	
26	EFT24693	04/07/2025	CRISP WIRELESS PTY LTD	ANNUAL INTERNET SUBSCRIPTION 2025-2026	\$12,273.60	
27	EFT24694	04/07/2025	GOGO AUSTRALIA PTY LTD T/A GOGO MEDIA	ON-HOLD MESSAGING SERVICE	\$414.00	
28	EFT24695	04/07/2025	HEALTH COMMUNICATION NETWORK LIMITED T/AS MEDICAL DIRECTOR	CLINICAL STANDARD SUBSCRIPTION 2025-2026	\$4,402.32	
29	EFT24696	04/07/2025	IT VISION SOFTWARE PTY LTD (TRADING AS READYTECH)	ANNUAL SUBSCRIPTIONS FOR READYTECH (IT VISION)	\$52,028.37	
30	EFT24697	04/07/2025	MERREDIN GLAZING SERVICE	REGLAZE DOOR AT SHIRE PROPERTY	\$920.70	R
31	EFT24698	04/07/2025	MERREDIN TELEPHONE SERVICES	SECURITY MONITORING OF SHIRE OFFICE JUNE 2025	\$32.00	
32	EFT24699	04/07/2025	MOORE AUSTRALIA (WA) PTY LTD	FINANCIAL REPORTING TEMPLATES	\$1,760.00	
33	EFT24700	04/07/2025	MR FESTOON LIGHTS	DECORATIVE LIGHTING FOR AMPHITHEATRE	\$3,474.00	G
34	EFT24701	04/07/2025	NUTRIEN AG SOLUTIONS	HERBICIDE	\$200.20	
35	EFT24702	07/07/2025	DEPARTMENT OF TRANSPORT DRIVER AND VEHICLE SERVICES (VI BAL OF REV EOM)	DOT VEHICLE INSPECTION BALANCE OF REVENUE JUNE 2025 (EOM TRANSACTION)	\$331.70	R
36	EFT24703	08/07/2025	NEWHAVEN FAMILY INVESTMENTS PTY LTD & THE TRUSTEE FOR LUCWAMBU DISCRETIONARY TRUST T/A PERTH BETTER HOMES	SUPPLY AND INSTALL SHADE STRUCTURE AT AMPHITHEATRE	\$127,053.08	G
37	EFT24704	09/07/2025	SHIRE OF BRUCE ROCK - CREDIT CARD	CREDIT CARD FOR JUNE 2025, HEALTHENGINE AND CARD FEE	\$214.96	
38	EFT24705	10/07/2025	APRA T/AS ONE MUSIC	SUBSCRIPTION FOR MUSIC SERVICES 2025-2026	\$387.64	
39	EFT24706	10/07/2025	AUSTRALIA DAY COUNCIL OF WA	MEMBERSHIP SUBSCRIPTION RENEWAL 2025-2026	\$415.00	
40	EFT24707	10/07/2025	AUSTRALIA'S GOLDEN OUTBACK	AUSTRALIA'S GOLDEN OUTBACK ANNUAL MEMBERSHIP	\$350.00	
41	EFT24708	10/07/2025	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTING	\$1,980.00	
42	EFT24709	10/07/2025	BRUCE ROCK CAFE - LOVE THAT FOOD	CATERING FOR MEETING	\$128.00	
43	EFT24710	10/07/2025	BRUCE ROCK COMMUNITY RESOURCE CENTRE	ANNUAL CONTRIBUTIONS FOR ROCK REVIEW PRODUCTION AND TOURISM 2025-2026	\$8,800.00	
44	EFT24711	10/07/2025	BRUCE ROCK DISTRICT CLUB	ANNUAL MEMBERSHIP 2025-2026	\$50.00	
45	EFT24712	10/07/2025	BRUCE ROCK ENGINEERING	TYRES FOR BK1018 & BK511 & PUNCTURE REPAIR FOR BK06	\$1,510.96	
46	EFT24713	10/07/2025	BURGESS RAWSON PTY LTD	INDUSTRIAL RENT AND MANAGEMENT FEES	\$484.69	
47	EFT24714	10/07/2025	CLEANAWAY DANIELS SERVICES PTY LTD	MEDICAL CENTRE SHARPS DISPOSAL	\$81.18	
48	EFT24715	10/07/2025	CORE HOSPITALITY GROUP PTY LTD T/A ADAGE FURNITURE	TABLES FOR SHIRE HALL	\$10,113.40	G
49	EFT24716	10/07/2025	CORPCLOUD PTY LTD	MED CENTRE IT SUPPORT	\$270.04	
50	EFT24717	10/07/2025	DEPARTMENT OF FIRE AND EMERGENCY SERVICES - FAMS	FIRE ALARM MONITORING 2025-2026	\$1,881.00	
51	EFT24718	10/07/2025	ELDERS BRUCE ROCK	GAS BOTTLE EXCHANGE	\$193.66	
52	EFT24719	10/07/2025	EMERGE SAFE PTY LTD T/A THE RESOURCES HUB	RECRUITMENT EXPENSES	\$11,161.06	
53	EFT24720	10/07/2025	FILTERS PLUS WA	PARTS FOR BK9232	\$61.60	
54	EFT24721	10/07/2025	GWY PAINTING SERVICE	REPAINTING AMPHITHEATRE	\$14,509.00	G
55	EFT24722	10/07/2025	JTB - JAPANESE TRUCK & BUS SPARES	PARTS FOR BK608	\$1,651.10	
56	EFT24723	10/07/2025	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA (LGMA)	SUBSCRIPTIONS FOR 2025-2026	\$3,200.00	
57	EFT24724	10/07/2025	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE (LHAAC)	ANNUAL ANALYTICAL SERVICES 2025-2026	\$534.28	
58	EFT24725	10/07/2025	MERREDIN PANEL AND PAINT	SUPPLY & FIT WINDSCREEN TO BK3	\$709.50	PR
59	EFT24726	10/07/2025	NB HARDWARE & AG SUPPLIES	MATERIALS FOR MAINTENANCE OF SHIRE PROPERTIES	\$166.79	
60	EFT24727	10/07/2025	READYTECH USER GROUP WA INC	MEMBERSHIP SUBSCRIPTION 2025-2026	\$847.00	
61	EFT24728	10/07/2025	SNALLOW PTY LTD T/A WALLIS COMPUTER SOLUTIONS	IT SUPPORT	\$1,516.90	
62	EFT24729	10/07/2025	SUPAGAS PTY LTD	GAS USAGE AT SHIRE PROPERTY	\$2,948.97	R

63	EFT24730	10/07/2025	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	\$310.49	
64	EFT24731	10/07/2025	THINKPROJECT AUSTRALIA PTY LTD	ANNUAL SUPPORT & MAINTENANCE FEE FOR 2025-2026	\$11,410.58	
65	EFT24732	10/07/2025	WESTRAC PTY LTD	PARTS FOR BK511	\$14.96	
66	EFT24733	10/07/2025	WHEATBELT BUSINESS NETWORK	WBN MEMBERSHIP 2025-2026	\$360.00	
67	EFT24734	10/07/2025	WILSONS SIGN SOLUTIONS	DOOR SIGN	\$60.50	
68	EFT24735	15/07/2025	AVON WASTE	BULK RECYCLING & GENERAL WASTE COLLECTION FOR JUNE 2025	\$13,030.31	
69		16/07/2025	PAYROLL DIRECT DEBIT OF NET PAYS	PAYROLL FORTNIGHT ENDING 16/07/2025	\$93,208.77	
70	EFT24736	17/07/2025	BUNNINGS MIDLAND W/H	COUCH FOR OUTDOOR SEATING AT AMPHITHEATRE	\$3,710.00	G
71	EFT24737	17/07/2025	COLPET BROWNLEY	MANAGEMENT OF LANDFILL SITE FOR FNE 16/07/2025	\$2,052.40	

72	EFT24738	17/07/2025	MARKET CREATIONS AGENCY PTY LTD	SUBSCRIPTION FOR COUNCIL CONNECT 2025/2026	\$14,619.00	
73	EFT24739	17/07/2025	SHIRE OF BRUCE ROCK	PAYROLL DEDUCTIONS	\$640.00	
74	EFT24740	30/07/2025	AFGRI EQUIPMENT AUSTRALIA	PARTS FOR BK602	\$1,509.08	
75	EFT24741	30/07/2025	BADGELINK	STAFF NAME BADGES	\$41.50	
76	EFT24742	30/07/2025	BGC CEMENT	BULK CEMENT	\$15,600.29	
77	EFT24743	30/07/2025	BITUMEN DISTRIBUTORS PTY LTD	SUPPLY & DELIVER CRS EMULSION	\$13,552.00	
78	EFT24744	30/07/2025	BOB WADDELL & ASSOCIATES PTY LTD	FINANCIAL CONSULTING	\$7,568.00	
79	EFT24745	30/07/2025	BP MEDICAL	MEDICAL SUPPLIES FOR MED CENTRE	\$613.11	
80	EFT24746	30/07/2025	BRANDWORX AUSTRALIA	STAFF UNIFORMS	\$1,029.51	
81	EFT24747	30/07/2025	BROWNLEY'S PLUMBING & GAS	SEPTIC TANK REPAIR WORKS AT SHIRE PROPERTIES	\$5,646.30	
82	EFT24748	30/07/2025	BRUCE ROCK CAFE - LOVE THAT FOOD	REFRESHMENTS FOR COUNCIL MEETING	\$40.50	
83	EFT24749	30/07/2025	BRUCE ROCK DISTRICT CLUB	COUNCIL MEETING LUNCH AND REFRESHMENTS	\$403.70	
84	EFT24750	30/07/2025	BRUCE ROCK ENGINEERING	TYRE REPAIRS FOR BK511 & BK727	\$178.22	
85	EFT24751	30/07/2025	BRUCE ROCK LPO	STATIONERY ITEMS	\$50.45	
86	EFT24752	30/07/2025	BUNNINGS MIDLAND W/H	COUCH FOR OUTSIDE SEATING AT AMPHITHEATRE	\$650.00	G
87	EFT24753	30/07/2025	BURGESS RAWSON PTY LTD	INDUSTRIAL RENT & MANAGEMENT FEES	\$1,098.18	
88	EFT24754	30/07/2025	CALLUM DARBY	REIMBURSEMENT OF EXPENSES	\$64.90	
89	EFT24755	30/07/2025	CENTRAL EAST AGED CARE ALLIANCE (INC) (CEACA)	ANNUAL MEMBERSHIP CONTRIBUTION LEVY 2025-2026	\$16,500.00	
90	EFT24756	30/07/2025	CINIL THOMAS	REIMBURSEMENT OF EXPENSES	\$64.90	
91	EFT24757	30/07/2025	CORPCLOUD PTY LTD	MED CENTRE IT SUPPORT	\$593.98	
92	EFT24758	30/07/2025	CREIGHAN HOLDINGS PTY LTD T/A C & F BUILDING APPROVALS	BUILDING PERMIT CONSULTATION	\$495.00	PR
93	EFT24759	30/07/2025	EDGE PLANNING & PROPERTY	PLANNING CONSULTATION SERVICES JUNE 2025	\$405.62	
94	EFT24760	30/07/2025	ELDERS BRUCE ROCK	GAS BOTTLE EXCHANGE	\$185.33	
95	EFT24761	30/07/2025	FILTERS PLUS WA	PARTS FOR BK9232	\$401.28	
96	EFT24762	30/07/2025	LGIS INSURANCE BROKING	MEDICAL MALPRACTICE LIABILITY INSURANCE RENEWAL 2025-2026	\$6,044.34	
97	EFT24763	30/07/2025	LIVINGSTREAMS MEDICAL SERVICES PTY LTD T/A DR OLUMUYIWA JEGEDE	PRE-EMPLOYMENT MEDICAL	\$220.00	
98	EFT24764	30/07/2025	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA (LGMA)	OFFICER MEMBERSHIP 2025-2026	\$560.00	
99	EFT24765	30/07/2025	MHG CONSTRUCTION PTY LTD T/A MATT GILBERT CARPENTRY & MAINTENANCE	FINAL PAYMENT FOR ROOF AND CEILING REPAIRS TO AMPHITHEATRE	\$4,070.00	
100	EFT24766	30/07/2025	NAPA	PARTS FOR BK3, BK103, BK08, & BK1	\$825.43	
101	EFT24767	30/07/2025	OFFICEWORKS BUSINESS DIRECT	STATIONERY ORDER & MOBILE PHONE FOR OFFICER	\$2,200.37	
102	EFT24768	30/07/2025	PRINTEC WA PTY LTD	TONER DRUM UNIT FOR MED CENTRE	\$240.00	
103	EFT24769	30/07/2025	REGAL VENTURES PTY LTD T/A FOODWORKS BRUCE ROCK SUPERMARKET & HARDWARE	VARIOUS GROCERY PURCHASES FOR JUNE 2025	\$586.72	
104	EFT24770	30/07/2025	SAMANTHA ELIZABETH AURISCH	REIMBURSEMENT OF EXPENSES	\$61.36	
105	EFT24771	30/07/2025	SNALLOW PTY LTD T/A WALLIS COMPUTER SOLUTIONS	IT BACKUP/SUPPORT 2025-2026	\$28,552.65	
106	EFT24772	30/07/2025	SYNERGY	ELECTRICITY USAGE AT SHIRE PROPERTY	\$2,029.31	
107	EFT24773	30/07/2025	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES	\$206.27	
108	EFT24774	30/07/2025	TELSTRA	TELEPHONE USAGE CHARGES	\$1,669.13	
109	EFT24775	30/07/2025	TRANSTRUCT	REPAIRS TO BK024 & BK373 & MATERIALS FOR BRIDGE WORKS & CONCRETE WORKS	\$4,271.53	PF
110	EFT24776	30/07/2025	WA CONTRACT RANGER SERVICES	CONTRACT RANGER SERVICE JULY 2025	\$808.50	
111	EFT24777	30/07/2025	WA DISTRIBUTORS PTY LTD T/AS ALLWAYS FOODS	CLEANING PRODUCTS	\$959.95	
112	EFT24778	30/07/2025	WESTRAC PTY LTD	PARTS FOR BK510	\$132.96	
113	EFT24779	30/07/2025	WIRTGEN AUSTRALIA	PARTS FOR BK011	\$404.02	
114	EFT24780	30/07/2025	WURTH	WORKSHOP CONSUMABLES	\$152.55	
115		30/07/2025	PAYROLL DIRECT DEBIT OF NET PAYS	PAYROLL FORTNIGHT ENDING 30/07/2025	\$88,692.42	
116	EFT24781	31/07/2025	COLPET BROWNLEY	MANAGEMENT OF LANDFILL SITE FOR FNE 30/07/2025	\$2,052.40	
117	EFT24782	31/07/2025	SYNERGY	ELECTRICITY USAGE AT SHIRE PROPERTY	\$419.78	
118	EFT24783	31/07/2025	SHIRE OF BRUCE ROCK	PAYROLL DEDUCTIONS	\$640.00	
119	EFT24785	23/07/2025	WESTERN AUSTRALIAN TREASURY CORPORATION	GOVERNMENT GUARANTEE FEE	7422.91	
120	EFT24792	29/07/2025	COMMONWEALTH BANK CORPORATE CHARGE CARDS	CREDIT CARD FOR JULY 2025, TICKETS FOR NOT-FOR- PROFIT SUCCESS IN THE BUSH FORUM, HEALTHENGINE, ANNUAL FEE, PARKING AND TILE SEALER	767.43	
Total EFTs					\$745,684.68	
	Direct Debits					
121	DD10707.1	02/07/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$6,945.57	
122	DD10707.2	02/07/2025	CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND (CBUS)	SUPERANNUATION CONTRIBUTIONS	\$331.04	
123	DD10707.3	02/07/2025	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$418.19	
124	DD10707.4	02/07/2025	HESTA	SUPERANNUATION CONTRIBUTIONS	\$13.09	
125	DD10707.5	02/07/2025	MLC MASTERKEY-PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$191.66	
126	DD10707.6	02/07/2025	HOST PLUS SUPERANNUATION	PAYROLL DEDUCTIONS	\$1,333.41	
127	DD10707.7	02/07/2025	GUILDSUPER	SUPERANNUATION CONTRIBUTIONS	\$70.13	
128	DD10707.8	02/07/2025	PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$978.12	
129	DD10707.9	02/07/2025	MACQUARIE SUPER MANAGER II	SUPERANNUATION CONTRIBUTIONS	\$238.77	
130	DD10742.1	16/07/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$7,015.97	
131	DD10742.2	16/07/2025	CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND (CBUS)	SUPERANNUATION CONTRIBUTIONS	\$344.05	
132	DD10742.3	16/07/2025	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$340.65	
133	DD10742.4	16/07/2025	HESTA	SUPERANNUATION CONTRIBUTIONS	\$99.84	
134	DD10742.5	16/07/2025	MLC MASTERKEY-PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$338.34	

135	DD10742.6	16/07/2025	HOST PLUS SUPERANNUATION	PAYROLL DEDUCTIONS	\$1,326.57	
136	DD10742.7	16/07/2025	GUILDSUPER	SUPERANNUATION CONTRIBUTIONS	\$87.46	
137	DD10742.8	16/07/2025	PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$1,068.63	
138	DD10742.9	16/07/2025	MACQUARIE SUPER MANAGER II	SUPERANNUATION CONTRIBUTIONS	\$238.77	
139	DD10764.1	30/07/2025	AWARE SUPER PTY LTD	PAYROLL DEDUCTIONS	\$7,277.91	
140	DD10764.2	30/07/2025	CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND (CBUS)	SUPERANNUATION CONTRIBUTIONS	\$343.47	
141	DD10764.3	30/07/2025	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$314.95	
142	DD10764.4	30/07/2025	HESTA	SUPERANNUATION CONTRIBUTIONS	\$52.06	
143	DD10764.5	30/07/2025	MLC MASTERKEY-PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$136.15	
144	DD10764.6	30/07/2025	HOST PLUS SUPERANNUATION	PAYROLL DEDUCTIONS	\$1,146.45	
145	DD10764.7	30/07/2025	GUILDSUPER	SUPERANNUATION CONTRIBUTIONS	\$138.14	
146	DD10764.8	30/07/2025	PANORAMA SUPER	SUPERANNUATION CONTRIBUTIONS	\$1,068.63	
147	DD10764.9	30/07/2025	MACQUARIE SUPER MANAGER II	SUPERANNUATION CONTRIBUTIONS	\$258.35	
148	DD10707.10	02/07/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$3,502.45	
149	DD10707.11	02/07/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$825.97	
150	DD10707.12	02/07/2025	BENDIGO SMART SAVER SUPER	SUPERANNUATION CONTRIBUTIONS	\$309.21	
151	DD10707.13	02/07/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$263.94	
152	DD10707.14	02/07/2025	THE TRUSTEE FOR DYSON SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$147.88	
153	DD10707.15	02/07/2025	MERCER SUPER TRUST	SUPERANNUATION CONTRIBUTIONS	\$320.11	
154	DD10742.10	16/07/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$5,005.00	
155	DD10742.11	16/07/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$681.40	
156	DD10742.12	16/07/2025	BENDIGO SMART SAVER SUPER	SUPERANNUATION CONTRIBUTIONS	\$320.85	
157	DD10742.13	16/07/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$68.45	
158	DD10742.14	16/07/2025	THE TRUSTEE FOR DYSON SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$93.32	
159	DD10742.15	16/07/2025	MERCER SUPER TRUST	SUPERANNUATION CONTRIBUTIONS	\$320.11	
160	DD10764.10	30/07/2025	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$4,086.30	
161	DD10764.11	30/07/2025	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$662.10	
162	DD10764.12	30/07/2025	BENDIGO SMART SAVER SUPER	SUPERANNUATION CONTRIBUTIONS	\$322.32	
163	DD10764.13	30/07/2025	THE TRUSTEE FOR AUSTRALIAN RETIREMENT TRUST	SUPERANNUATION CONTRIBUTIONS	\$308.97	
164	DD10764.14	30/07/2025	THE TRUSTEE FOR DYSON SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$107.45	
165	DD10764.15	30/07/2025	MERCER SUPER TRUST	SUPERANNUATION CONTRIBUTIONS	\$320.11	
Total Direct Debits					\$49,782.31	
	Credit Card					
	Bendigo Credit Card					
166		27/07/2025	OPEN AI	SUBSCRIPTION TO CHAT GPT PLUS	\$33.59	
167		27/07/2025	BENDIGO BANK	INTERNATIONAL TRANSACTION FEE	\$1.01	
168		30/07/2025	BENDIGO BANK	CARD FEE	\$4.00	
Bendigo Credit Card Total					\$38.60	
	CBA Credit Card					
169		01/07/2025	COMMONWEALTH BANK	ANNUAL CARD FEES	\$24.00	
170		08/07/2025	SEGRA	TICKETS FOR NOT FOR PROFIT SUCCESS IN THE BUSH FORUM	\$465.00	
171		12/07/2025	WILSON PARKING	PARKING IN PERTH FOR MEETING	\$24.33	
172		14/07/2025	HEALTHENGINE	HEALTHENGINE APP, SMS RECALLS & NEW PATIENTS	\$176.00	
173		16/07/2025	WELSHPOOL	SEALER FOR ADMIN BUILDING FRONT STEP TILES	\$78.10	
CBA Credit Cards Total					\$767.43	
Total Credit Card Payments					\$806.03	
	Fuel Cards					
	Card One					
174		06/07/2025	BP ARMADALE	UNLEADED FOR DOCTOR'S CAR	\$92.03	
175		06/07/2025	BP ARMADALE	BP PLUS FEE	\$0.38	
176		21/07/2025	BP ARMADALE	UNLEADED FOR DOCTOR'S CAR	\$30.46	
177		21/07/2025	BP ARMADALE	BP PLUS FEE	\$0.38	
178		28/07/2025	BP ARMADALE	UNLEADED FOR DOCTOR'S CAR	\$65.12	
179		28/07/2025	BP ARMADALE	BP PLUS FEE	\$0.38	
Card One Total					\$188.75	
	Card Five					
180		26/07/2025	BP MERREDIN	UNLEADED FOR BK2	\$67.33	
Card Five Total					\$67.33	
Total Fuel Card Payments					\$256.08	
Total Municipal Account Cheque Payments					\$30,115.97	
Total Municipal Account EFT Payments (incl. Payroll)					\$745,684.68	
Total Trust Account EFT Payments					\$0.00	
Total Trust Account Cheque Payments					\$0.00	
Direct Debits					\$49,782.31	
Credit Cards					\$806.03	
Fuel Cards					\$256.08	
Total					\$826,645.07	

Legend	
R	Recoverable
PR	Partially Recoverable
G	Grants
F	Funded
PF	Partially Funded

10.3.2 Monthly Financial Report – July 2025

File Reference	082025.10.3.2
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	13 August 2025
Author	Mike Darby – Manager of Finance
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments 1. Monthly Financial Report – July 2025	

Summary

In accordance with the Local Government (Financial Management) Regulations 1996, the Shire of Bruce Rock is to prepare a monthly Statement of Financial Activity for notation by Council.

Background

Nil

Consultation

Consultation has been undertaken with the Chief Executive Officer.

Statutory Environment

Local Government (Financial Management) Regulations 1996, regulation 34 relates.

Policy Implications

The Council's Policy Manual contains no policies that relate, nor are there any proposed.

Financial Implications

All expenditure has been approved via adoption of the 2025/26 Annual Budget.

Council is requested to review the July 2025 Monthly Financial Report, noting that Council is advised of the following matters:

- The overall financial position for July 2025 currently stands at \$599,445 in surplus.
- With the annual budget adopted in July, a critical focus has been to phase the various revenues and expenditures throughout the budget.
- The rates for 2025/26 have not yet been levied and therefore the report identifies a negative figure, which will adjust accordingly in August/September. It should be noted that there is approximately \$15,000 related to Pensioner Rates and ESL Deferments at the commencement of the new financial year.
- The current amount of \$26,200 for 90+ day debts include 14 outstanding amounts. The outstanding debt from Main Roads WA of \$17,243, equates to 66% of the total 90+ day debtors. The remaining \$8,957 is made up of 13 debtors, which are being followed up.

- A total of 180 transactions, including 115 Electronic Fund Transfers and Direct Debits, were paid in July 2025, of which all were paid within 30 days.
- With the budget now adopted capital project work will commence, or for those projects carried forward, continue. The projects tracker will be issued in September for ongoing review in 2025/26.

Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Failure to monitor the Shire's ongoing financial performance would increase the risk of a negative impact on the Shire's financial position. As the monthly report is a legislative requirement, non-compliance may result in a qualified audit.	Rare (1)	Moderate (3)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

Risk Matrix

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

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **three (3)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Comment/Conclusion

The July 2025 Monthly Financial Report is presented for review.

Voting Requirements

Simple Majority

COUNCIL DECISION AND OFFICER RECOMMENDATION

Resolution OCM Aug 25 – 10.3.2

Moved: Cr Hodgkiss

Seconded: Cr Foss

That, with respect to the Monthly Financial Report for July 2025, Council note the reports as presented.

For: Cr AR Crooks, Cr KP Foss, Cr PK Hodgkiss, Cr R Rajagopalan, Cr J Verhoogt and Cr BJ Waight

Against: Nil

Carried 6/0



SHIRE OF BRUCE ROCK

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

FOR THE PERIOD ENDED 31 JULY 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

BY NATURE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)		(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,036,226	2,036,226	0	0	0	0.00%	
Operating grants, subsidies and contributions		2,129,778	2,129,778	11,515	11,947	432	3.75%	
Fees and charges		1,228,902	1,228,902	68,578	74,145	5,567	8.12%	
Interest earnings		136,584	136,584	7,254	4,736	(2,518)	(34.71%)	
Other revenue		177,712	177,712	4,855	7,135	2,280	46.97%	
Profit on disposal of assets		7,211	7,211	0	0	0	0.00%	
		0	0	0	0	0	0.00%	
Fair value adjustments to financial assets at fair value through profit or loss								
		5,716,412	5,716,412	92,202	97,963	5,761	6.25%	
Expenditure from operating activities								
Employee costs		(3,523,559)	(3,523,559)	(401,379)	(396,200)	5,179	1.29%	
Materials and contracts		(1,821,974)	(1,821,974)	(310,214)	(222,782)	87,432	28.18%	▲
Utility charges		(310,540)	(310,540)	(22,807)	(21,506)	1,301	5.71%	
Depreciation on non-current assets		(6,373,502)	(6,373,502)	(531,102)	0	531,102	100.00%	▲
Interest expenses		(126,075)	(126,075)	(7,238)	(7,423)	(185)	(2.55%)	
Insurance expenses		(265,316)	(265,316)	(132,458)	(122,421)	10,037	7.58%	
Other expenditure		(177,283)	(177,283)	(14,562)	(2,526)	12,036	82.65%	▲
Loss on disposal of assets		(1,923)	(1,923)	0	0	0	0.00%	
Loss on revaluation of non current assets		0	0	0	0	0	0.00%	
		(12,600,172)	(12,600,172)	(1,419,760)	(772,858)	646,902	(45.56%)	
Non-cash amounts excluded from operating activities		6,373,559	6,373,559	536,447	20,562	(515,885)	(96.17%)	▼
Amount attributable to operating activities		(510,201)	(510,201)	(791,111)	(654,333)	136,778	(17.29%)	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions		1,851,100	1,851,100	24,199	(295,193)	(319,392)	(1319.86%)	▼
Proceeds from disposal of assets		57,000	57,000	0	0	0	0.00%	
		1,908,100	1,908,100	24,199	(295,193)	(319,392)	(1319.86%)	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure		(2,918,240)	(2,918,240)	(71,069)	(13,349)	57,720	81.22%	▲
		(2,918,240)	(2,918,240)	(71,069)	(13,349)	57,720	(81.22%)	
Amount attributable to investing activities		(1,010,140)	(1,010,140)	(46,870)	(308,542)	(261,672)	558.29%	
FINANCING ACTIVITIES								
Inflows from financing activities								
Transfer from reserves		92,000	92,000	0	0	0	0.00%	
		477,000	477,000	0	0			
Outflows from financing activities								
Repayment of borrowings		(129,090)	(129,090)	0	0	0	0.00%	
Payments for principal portion of lease liabilities		(6,987)	(6,987)	0	0	0	0.00%	
Transfer to reserves		(343,181)	(343,181)	0	0	0	0.00%	
		(479,258)	(479,258)	0	0	0	0.00%	
Amount attributable to financing activities		(2,258)	(2,258)	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		1,522,598	1,522,598	1,522,598	1,562,320	39,722	2.61%	
Amount attributable to operating activities		(510,201)	(510,201)	(791,111)	(654,333)	136,778	(17.29%)	
Amount attributable to investing activities		(1,010,140)	(1,010,140)	(46,870)	(308,542)	(261,672)	558.29%	
Amount attributable to financing activities		(2,258)	(2,258)	0	0	0	0.00%	
Surplus or deficit at the end of the financial year		(1)	(1)	684,617	599,445	(85,172)	12.44%	▼

KEY INFORMATION

▲▼ 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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2025-26 year is \$5,000 or 10.00% whichever is the greater.

Nature or type			Explanation of positive variances		Explanation of negative variances	
	Var. \$	Var. %	Timing	Permanent	Timing	Permanent
	\$	%				
Expenditure from operating activities						
Materials and contracts	87,432	28.18%	▲	Actual Material and Contract expenditure generally tracking behind budgeted expenditure.		
Depreciation on non-current assets	531,102	100.00%	▲	No depreciation has been run for 2025/26. Depreciation will be run when the Shire accounts have been audited.		
Other expenditure	12,036	82.65%	▲	Various other expenditure expenses are behind budgeted amount.		
Non-cash amounts excluded from operating activities	(515,885)	(96.17%)	▼		No depreciation has been run for 2025/26. Depreciation will be run when the Shire accounts have been audited.	
Investing activities						
Proceeds from capital grants, subsidies and contributions	(319,392)	(1319.86%)	▼		Budget allocations for completed projects which are grant related in this FY are ahead of actuals.	
Payments for inventories, property, plant and equipment	57,720	81.22%	▲	Expenditure on capital projects is behind budget phasing.		
Surplus or deficit at the end of the financial year	(85,172)	12.44%	▼		Budget Phasing based on Monthly Distribution	

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025**

BY PROGRAM

	Adopted Annual Budget (a)	Amended Annual Budget (d)	Amended YTD Budget (c)	YTD Actual (b)	Var. \$ (c)-(b)	Var. % (c)-(b)/(b)	Var. ▲▼
Note	\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
Governance	53,140	53,140	4,082	3,951		(3.22%)	
General Purpose Funding - Rates	2,036,226	2,036,226	0	0	0	0.00%	
General Purpose Funding - Other	1,858,691	1,858,691	7,470	5,049	(2,421)	(32.41%)	
Law, Order and Public Safety	37,900	37,900	7,691	7,893	202	2.62%	
Health	94,040	94,040	1,667	1,025	(642)	(38.51%)	
Housing	218,578	218,578	17,628	16,194	(1,434)	(8.14%)	
Community Amenities	211,431	211,431	2,852	3,759	907	31.80%	
Recreation and Culture	101,622	101,622	4,798	4,675	(123)	(2.57%)	
Transport	482,387	482,387	13,916	15,303	1,387	9.96%	
Economic Services	321,166	321,166	25,965	29,454	3,489	13.44%	
Other Property and Services	290,011	290,011	5,388	3,065	(2,323)	(43.12%)	
	5,716,412	5,716,412	92,202	97,963	5,761	6.25%	
Expenditure from operating activities							
Governance	(600,770)	(600,770)	(161,671)	(281,591)	(119,920)	(74.18%)	▼
General Purpose Funding	(107,017)	(107,017)	(8,115)	(2,291)	5,824	71.76%	▲
Law, Order and Public Safety	(258,576)	(258,576)	(26,455)	(8,659)	17,796	67.27%	▲
Health	(387,118)	(387,118)	(36,462)	(32,608)	3,854	10.57%	
Education and Welfare	(133,797)	(133,797)	(13,841)	(4,270)	9,571	69.15%	▲
Housing	(424,765)	(424,765)	(59,599)	(32,761)	26,838	45.03%	▲
Community Amenities	(345,958)	(345,958)	(28,573)	(12,661)	15,912	55.69%	▲
Recreation and Culture	(2,301,996)	(2,301,996)	(210,497)	(107,390)	103,107	48.98%	▲
Transport	(6,687,218)	(6,687,218)	(673,130)	(231,634)	441,496	65.59%	▲
Economic Services	(1,222,173)	(1,222,173)	(103,321)	(49,645)	53,676	51.95%	▲
Other Property and Services	(130,785)	(130,785)	(98,096)	(9,348)	88,748	90.47%	▲
	(12,600,172)	(12,600,172)	(1,419,760)	(772,858)	646,902	45.56%	
Non-cash amounts excluded from operating activities	6,373,559	6,373,559	536,447	20,562	(52,663)	23.69%	
Amount attributable to operating activities	(510,201)	(510,201)	(791,111)	(654,333)	136,778	(17.29%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	1,851,100	1,851,100	24,199	(295,193)	(319,392)	(1319.86%)	▼
Proceeds from Disposal of Assets	57,000	57,000	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0	0.00%	
	1,908,100	1,908,100	24,199	(295,193)	(319,392)	(1319.86%)	
Outflows from investing activities							
Payments for inventories, property, plant and equipment and infrastructure	(2,918,240)	(2,918,240)	(71,069)	(13,349)	57,720	81.22%	▲
	(2,918,240)	(2,918,240)	(71,069)	(13,349)	57,720	(81.22%)	
Amount attributable to investing activities	(1,010,140)	(1,010,140)	(46,870)	(308,542)	(261,672)	558.29%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from Reserves	92,000	92,000	0	0	0	0.00%	
	477,000	477,000	0	0	0	0.00%	
Outflows from financing activities							
Payments for principal portion of lease liabilities	(129,090)	(129,090)	0	0	0	0.00%	
Repayment of Debentures	(6,987)	(6,987)	0	0	0	0.00%	
Transfer to Reserves	(343,181)	(343,181)	0	0	0	0.00%	
	(479,258)	(479,258)	0	0	0	0.00%	
Amount attributable to financing activities	(2,258)	(2,258)	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	1,522,598	1,522,598	1,522,598	1,562,320	39,722	2.61%	
Amount attributable to operating activities	(510,201)	(510,201)	(791,111)	(654,333)	136,778	(17.29%)	
Amount attributable to investing activities	(1,010,140)	(1,010,140)	(46,870)	(308,542)	(261,672)	558.29%	
Amount attributable to financing activities	(2,258)	(2,258)	0	0	0	0.00%	
Surplus or deficit at the end of the financial year	(1)	(1)	684,617	599,445	(85,172)	(12.44%)	▼

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

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

SHIRE OF BRUCE ROCK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2025

	30 June 2025	31 July 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,688,248	2,339,317
Trade and other receivables	640,550	192,476
Inventories	46,318	91,123
Contract assets	295,193	0
Other assets	3,103	0
TOTAL CURRENT ASSETS	3,673,412	2,622,916
NON-CURRENT ASSETS		
Trade and other receivables	23,697	3,136
Other financial assets	79,620	79,620
Property, plant and equipment	72,004,727	72,015,058
Infrastructure	155,029,271	155,032,289
Right-of-use assets	22,653	22,653
TOTAL NON-CURRENT ASSETS	227,159,967	227,152,754
TOTAL ASSETS	230,833,380	229,775,671
CURRENT LIABILITIES		
Trade and other payables	425,844	338,223
Other liabilities	319,205	319,205
Lease liabilities	0	0
Borrowings	0	0
Employee related provisions	411,650	411,650
TOTAL CURRENT LIABILITIES	1,156,699	1,069,078
NON-CURRENT LIABILITIES		
Lease liabilities	20,828	20,828
Borrowings	2,105,414	2,105,414
Employee related provisions	43,002	43,002
TOTAL NON-CURRENT LIABILITIES	2,169,244	2,169,244
TOTAL LIABILITIES	3,325,943	3,238,322
NET ASSETS	227,507,436	226,537,348
EQUITY		
Retained surplus	23,442,581	22,472,493
Reserve accounts	1,088,025	1,088,025
Revaluation surplus	202,976,830	202,976,830
TOTAL EQUITY	227,507,436	226,537,348

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are

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 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report 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 Shire 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. A separate statement of those monies appears at Note 16 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

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 believed to be reasonable making the judgements about carrying values of assets and liabilities 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:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

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.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

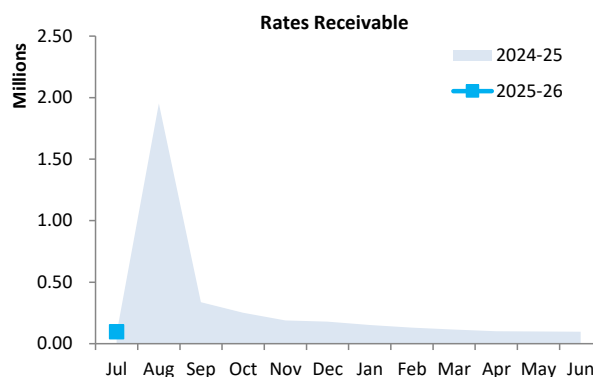
Date prepared: All known transactions up to 07 May 2023



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

RECEIVABLES

Rates receivable	30 Jun 2025	31 Jul 2025
	\$	\$
Opening arrears previous years	86,717	82,444
Levied this year	2,080,087	0
Less - collections to date	(2,069,909)	14,717
Gross rates collectable	96,895	97,161
Allowance for impairment of rates/trade receivable	(14,451)	(14,451)
Net rates collectable	82,444	82,710
% Collected	95.5%	-17.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,954)	33,152	12,512	3,290	23,944	69,944
Percentage	(4.2%)	47.4%	17.9%	4.7%	34.2%	
Balance per trial balance						
Sundry receivable						69,944
Allowance for impairment of rates/trade receivable						(14,451)
Total receivables general outstanding						113,290

Amounts shown above include GST (where applicable)

KEY INFORMATION

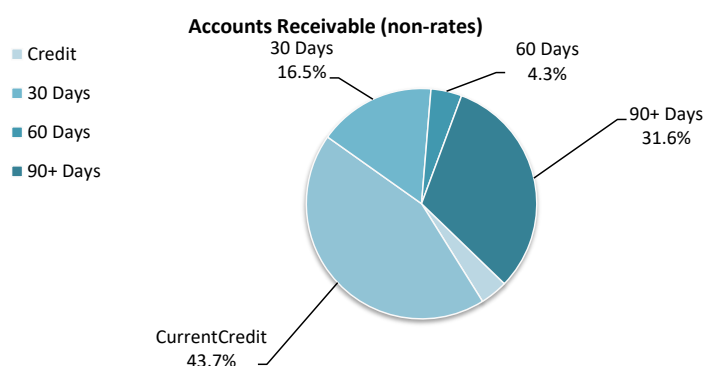
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2025

ADJUSTED NET CURRENT ASSETS STATEMENT OF FINANCIAL ACTIVITY INFORMATION

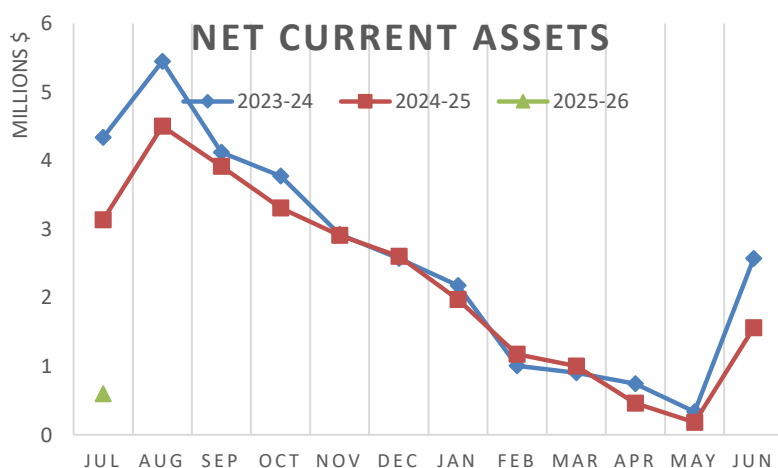
		Last Years Closing	This Time Last Year	Year to Date Actual
Adjusted Net Current Assets	Note	30/06/2025	31/07/2024	31/07/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted		1,589,740	2,650,871	1,240,648
Cash Restricted - Reserves		1,088,025	967,831	1,088,025
Receivables - Rates		59,396	68,865	79,187
Receivables - Other		581,154	123,156	113,290
Other Assets Other Than Inventories		298,296	809,398	0
Inventories		46,318	51,183	91,123
		3,662,929	4,671,305	2,612,273
Less: Current Liabilities				
Payables		(414,780)	(211,056)	(326,999)
Contract and Capital Grant/Contribution Liabilities		(319,205)	(67,911)	(319,205)
Bonds & Deposits		(580)	(980)	(580)
Loan and Lease Liability		0	(102,952)	0
Provisions		(411,650)	(411,650)	(411,650)
		(1,146,216)	(794,549)	(1,058,435)
Less: Cash Reserves		(1,088,025)	(967,831)	(1,088,025)
Add Back: Component of Leave Liability not Required to be funded		133,631	126,028	133,631
Add Back: Loan and Lease Liability		0	102,952	0
Less : Loan Receivable - clubs/institutions		0	0	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		1,562,320	3,137,905	599,445

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

\$.6 M

Last Year YTD

Surplus(Deficit)

\$3.14 M

CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	151,420	151,420	13,333	7,672	(5,661)
Furniture and equipment	0	0	0	0	0
Plant and equipment	603,731	603,731	0	2,659	2,659
Infrastructure - roads	1,477,841	1,477,841	33,130	252	(32,878)
Infrastructure - bridges	387,000	387,000	1,275	84	(1,191)
Infrastructure - footpaths	70,000	70,000	23,331	0	(23,331)
Infrastructure - drainage	130,000	130,000	0	0	0
Infrastructure - other	10,000	10,000	0	2,682	2,682
Payments for Capital Acquisitions	2,918,240	2,918,240	71,069	13,349	(57,720)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	1,851,100	1,851,100	24,199	(295,193)	(319,392)
Other (disposals & C/Fwd)	57,000	57,000	0	0	0
Contribution - operations	575,140	533,140	46,870	308,542	261,672
Capital funding total	2,918,240	2,918,240	71,069	13,349	(57,720)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

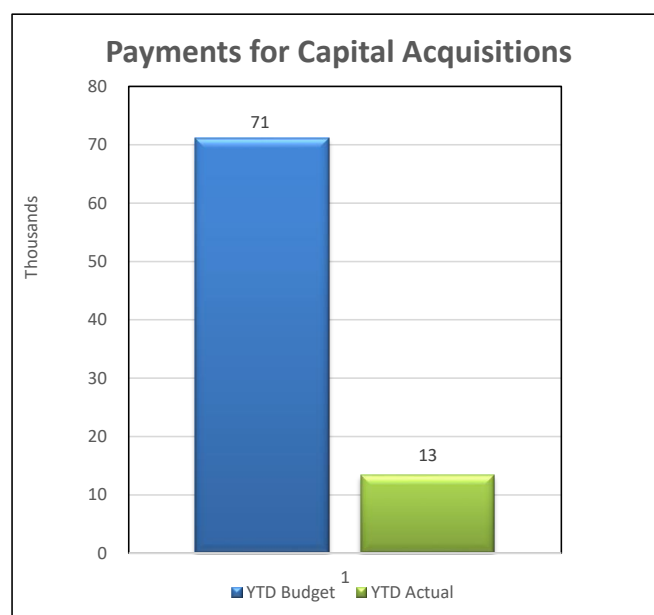
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

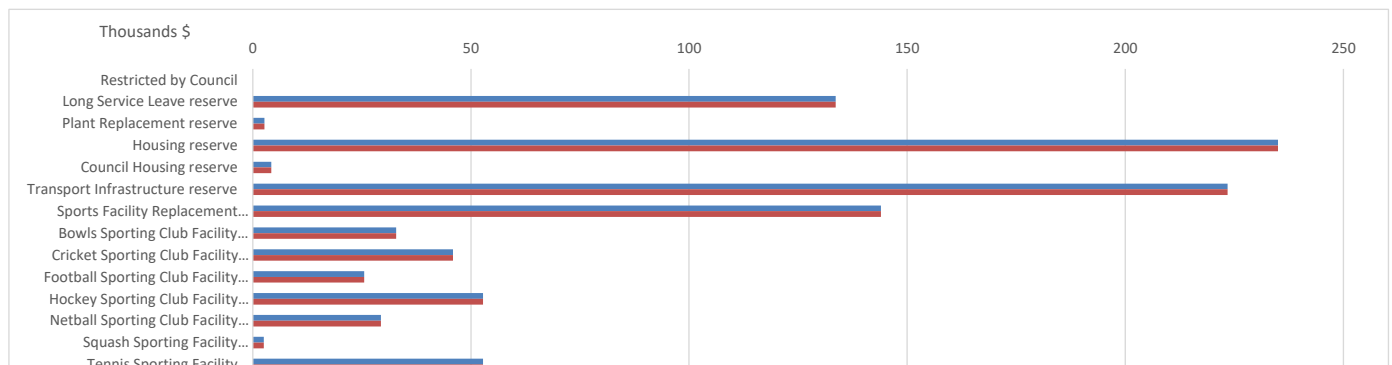
OPERATING ACTIVITIES

RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Long Service Leave reserve	133,631	5,345	0	0	0	0	0	138,976	133,631
Plant Replacement reserve	2,688	108	0	95,311	0	0	0	98,107	2,688
Housing reserve	235,029	9,401	0	153,000	0	0	0	397,430	235,029
Council Housing reserve	4,250	170	0	0	0	0	0	4,420	4,250
Transport Infrastructure reserve	223,431	8,937	0	0	0	(92,000)	0	140,368	223,431
Sports Facility Replacement reserve	143,964	5,759	0	0	0	0	0	149,723	143,964
Bowls Sporting Club Facility Replacement reserve	32,835	1,313	0	0	0	0	0	34,148	32,835
Cricket Sporting Club Facility Replacement reserve	45,873	1,835	0	6,000	0	0	0	53,708	45,873
Football Sporting Club Facility Replacement reserve	25,547	1,022	0	6,000	0	0	0	32,569	25,547
Hockey Sporting Club Facility Replacement reserve	52,784	2,111	0	6,000	0	0	0	60,895	52,784
Netball Sporting Club Facility Replacement reserve	29,357	1,174	0	6,000	0	0	0	36,531	29,357
Squash Sporting Facility Replacement reserve	2,511	100	0	750	0	0	0	3,361	2,511
Tennis Sporting Facility Replacement reserve	52,772	2,111	0	6,000	0	0	0	60,883	52,772
Shire Hockey Turf Facility Replacement reserve	79,568	3,183	0	15,000	0	0	0	97,751	79,568
Shackleton Bowls Club Facility Replacement Reserve	23,785	951	0	5,600	0	0	0	30,336	23,785
	1,088,025	43,520	0	299,661	0	(92,000)	0	1,339,206	1,088,025

KEY INFORMATION



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

BUDGET AMENDMENTS

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

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						0
	Difference between Adopted Budget and Annual Financial Statements		Opening Surplus(Deficit)			0	0
							0
							0
				0	0	0	0

10.4 Regulatory Services

Nil

10.5 Manager of Governance and Community Services

10.5.1 Strategic Risk Register

File Reference	082025.10.5.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Item 12.1 OCM July 2023, Item 13.3 OCM December 2023
Date	13 August 2025
Author	Nerea Ugarte – Manager of Governance and Community Services
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments 1. Strategic Risk Register 2. Risk Management Framework	

Summary

Council is asked to consider the Audit and Risk Committee's recommendation in relation to the approval of the Shire of Bruce Rock's (Shire) revised Strategic Risk Register (**Attachment 1**).

Background

Council adopted the Shire's current Strategic Risk Register at its ordinary meeting of December 2023. The register is now out of date and requires review.

Strategic Risk Register

Strategic risks are risks that could threaten the Shire's ability to meet its strategic priorities, which are outlined in the Strategic Community Plan 2022-2032 (Plan).

In the Plan, Council identified a total of eighteen (18) risks, eight (8) of which are internal and ten (10) external. While there is no formal limit on the number of risks that can be captured in a register, best practice indicates that the register should have not more than ten (10) to fifteen (15) risks, with the number depending on the size and complexity of operations of the organisation.

Given this, in developing the Strategic Risk Register, the risks identified in the Plan have been grouped under eight overarching risk categories, as shown in the table below:

Risk Category	Risks Identified in the Plan
Financial sustainability	Reliance on external government funding. Allocation of resources to achieve our goals.
Changes to economic conditions	Larger agribusinesses.
Infrastructure	Asset management and preservation. Poor telecommunications infrastructure and services. Lack of adequate housing options to attract and retain a viable community.

Risk Category	Risks Identified in the Plan
Regulatory changes	Local Government Reform. Increasing compliance requirements for Local Governments.
Workforce	Attracting qualified staff. Retaining staff. Access to skilled labour. Increasing costs and low availability of contractors. Increasing reliance on volunteers and maintaining compliance. Volunteer fatigue.
Community expectations	Meeting community expectations. Managing compliance with community priorities.
Population demographic	Reduction of numbers of youths in Shire.
Pandemic	Health pandemic/epidemic.

The ongoing relevance of the strategic risks identified in the Plan will be considered as part of the overall review of the Plan.

The following work has been undertaken under each risk category:

- Assess the inherent risk (consequence and likelihood) of the category, taking into consideration risk controls already in place;
- Identify additional risk controls to be implemented to reduce the inherent risk. These can include the development of policies, processes and plans, training, or engagement with other stakeholders;
- Assess the effectiveness of each risk control. The more documented processes, and monitoring and testing arrangements are in place in relation to a risk control, the more effective a control is;
- Assess the residual risk (consequence and likelihood) of the category. In making this assessment, the implementation of the additional risk controls is assumed; and
- If the residual risk is high or extreme, identify further actions or treatments to reduce the risk rating. This generally involves developing processes, and establishing monitoring and testing arrangements to make a risk control more effective. The application of risk controls and treatments is informed and constrained by the available financial and human resources.

This process is outlined in the Shire's Strategic Risk Framework, which is provided as **Attachment 2** for Council's reference.

The development of the Strategic Risk Register has yielded the following results:

Residual Risk Rating	Risk Categories	Recommended Risk Management Approach
Low	Total of three (3) categories: • Financial sustainability. • Regulatory changes. • Community expectations.	This risk is considered to be acceptable with adequate controls, managed by routine procedures and subject to annual monitoring.
Moderate	Total of five (5) categories: • Changes to economic conditions.	This risk is considered to be acceptable with adequate controls,

Residual Risk Rating	Risk Categories	Recommended Risk Management Approach
	- Population demographic. - Workforce. - Inadequate infrastructure. - Pandemic.	managed by specific procedures and subject to semi-annual monitoring by the relevant operational manager.
High	Nil.	Not applicable.
Extreme	Nil	Not applicable.

For a visual summary of inherent and residual risks per category, please see the Dashboard Report in the attached Strategic Risk Register.

Operational Risk Register

Council endorsed the Shire's Operational Risk Register at its ordinary meeting of July 2023. This register is also out of date and has required review by administration staff.

Given the operational nature of this register, the Chief Executive Officer will be responsible for the approval of the revised version and its implementation.

Consultation

Consultation has been undertaken with the Shire's:

- Chief Executive Officer;
- Manager of Finance;
- Manager of Strategic Business Development; and
- Manager of Works and Services.

Statutory Environment

Local Government (Audit) Regulations 1996, regulation 17 relates.

Policy Implications

Council's Risk Management Policy and Framework relate.

Financial Implications

Nil.

Strategic Implications

Outcome:	4.0	Governance Priorities
Strategy:	4.3	Proactive and well governed Shire.

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That, in the absence of an up to date Strategic Risk Register, Council is unable to manage risks that may adversely affect the Shire's efficient and effective operation.	Unlikely (2)	Major (4)	Medium (5-9)	Business & Community Disruption	Accept Officer Recommendation

Risk Matrix

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

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **eight (8)** has been determined for this item. Any items with a risk rating over ten (10) or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

This risk is not needed to be added to the Shire's Risk Register, and does not require a risk treatment plan.

Comment/Conclusion

The Shire's Strategic Risk Register has been reviewed, and changes have been made to identify current risk levels and to implement controls to efficiently and effectively manage such risks.

The Audit and Risk Committee is scheduled to consider the revised Strategic Risk Register at its meeting of 21 August 2025, and subsequently make a recommendation to Council as to whether the revised register should be adopted.

Voting Requirements

Simple Majority

COUNCIL DECISION AND OFFICER RECOMMENDATION

Resolution OCM Aug 25 – 10.5.1

Moved: Cr Crooks

Seconded: Cr Waight

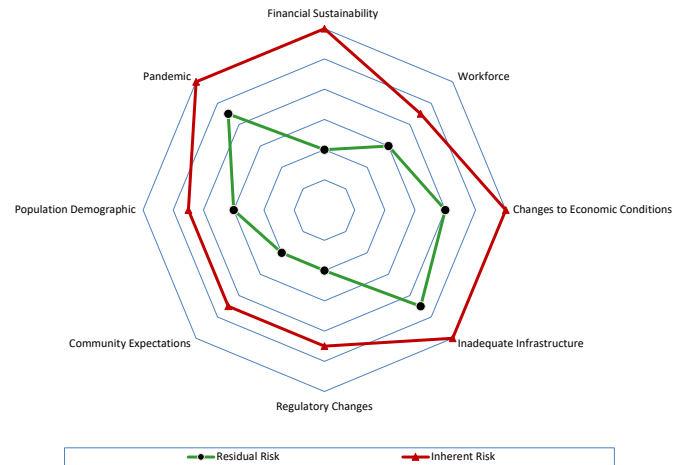
That Council consider the Audit and Risk Committee's recommendation as to whether the revised Strategic Risk Register, as presented in Attachment 1, should be adopted by Council.

For: Cr AR Crooks, Cr KP Foss, Cr PK Hodgkiss, Cr R Rajagopalan, Cr J Verhoogt and Cr BJ Waight

Against: Nil

Carried 6/0

Shire of Bruce Rock Strategic Risk Dashboard 2025



Financial Sustainability	Risk Ratings		Risk Evaluation	
	Inherent Risk	High	Control effectiveness	Effective
	Residual Risk	Low	Risk Acceptance	Accept
Insufficient financial resources to fund the delivery of the Shire's strategic priorities due to the Shire's reliance on external government funding and the inadequate allocation of existing resources.				

Workforce	Risk Ratings		Risk Evaluation	
	Inherent Risk	Moderate	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Monitor
Failure to attract and retain suitably skilled and qualified staff, resulting in an increased reliance on volunteers, with this, in turn, resulting in volunteer fatigue and increased risk of non-compliance. Inability to engage contractors due to increasing costs and reduced availability.				

Changes to Economic Conditions	Risk Rating		Risk Evaluation	
	Inherent Risk	High	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Monitor
Failure to adequately prepare and respond to changes in economic conditions, including changes in the increasing size of agribusinesses.				

Inadequate Infrastructure	Risk Ratings		Risk Evaluation	
	Inherent Risk	High	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Monitor
Failure to provide the necessary infrastructure to underpin the delivery of strategic priorities, including the inability to address the poor telecommunications infrastructure, the inadequate management and preservation of assets, and the lack of availability of adequate housing options to attract and retain a viable community.				

Regulatory Changes	Risk Ratings		Risk Evaluation	
	Inherent Risk	Moderate	Control effectiveness	Effective
	Residual Risk	Low	Risk Acceptance	Accept
Failure to correctly identify, interpret, assess, respond to and communicate regulatory changes and increased compliance requirements being introduced as a result of regulatory changes, including the Local Government reform process.				

Community Expectations	Risk Ratings		Risk Evaluation	
	Inherent Risk	Moderate	Control effectiveness	Adequate
	Residual Risk	Low	Risk Acceptance	Accept
Failure to meet community expectations, and to balance the need to meet compliance requirements while also addressing community priorities.				

Population Demographic	Risk Ratings		Risk Evaluation	
	Inherent Risk	Moderate	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Monitor
Reduction in the number of youths in the Shire.				

Pandemic	Risk Ratings		Risk Evaluation	
	Inherent Risk	High	Control effectiveness	Adequate
	Residual Risk	Moderate	Risk Acceptance	Monitor
A health pandemic or epidemic causes substantial operational and community disruption, jeopardising the Shire's				

Financial Sustainability	Aug-25
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Risk Description
Insufficient financial resources to fund the delivery of the Shire's strategic priorities due to the Shire's reliance on external government funding and the inadequate allocation of existing resources.

Causal Factors	Potential Outcomes
• Uncertainty over funding levels. • Lack of processes to seek grant funding. • Lack of staff training in preparing grant applications. • Lack of planning of projects that could be grant funded. • Lack of processes to allocate resources to projects. • Lack of process in managing the budget throughout the year.	• Insufficient funding level to deliver services. • Service interruption. • Asset deterioration. • Non-compliance. • Regulatory standards compromised. • Audit and other regulation standards compromised. • Reputational damage.

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Possible	High

Key Controls	Type	Date	Control Operating Effectiveness	Responsibility
Undertake research and develop a register on available grant sources.	Preventive	Sep-25	Adequate	MGCS
Ensuring ongoing development and engagement with staff and management to ensure financial performance and sustainability.	Preventive	Ongoing to June 2026	Effective	MOF
Formally develop, document and regularly review a risk-based asset maintenance and replacement program, including identification of possible funding sources.	Preventive	Ongoing to June 2026	Effective	CEO
Seek opportunities to collaborate with other Local Governments to apply for grants, where collaboration may improve grant funding eligibility.	Preventive	Ongoing to June 2026	Adequate	CEO
Maximise revenue from reserve accounts.	Preventive	Ongoing to June 2026	Effective	MOF
Monthly monitoring of expenditure against budget.	Preventive	Ongoing to June 2026	Effective	MOF
Provide grant application and management training to relevant staff.	Corrective	Dec-25	Adequate	MGCS
Engage suitably qualified consultants to assist in the preparation of large grant applications.	Preventive	Ongoing to June 2026	Effective	MSBD

Overall Control Effectiveness	Effective
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Residual Risk	Consequence	Likelihood	
	Minor	Unlikely	Low

Risk Evaluation	Accept
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Actions / Treatments	Due Date	Responsibility

Comments / Justifications

Changes to Economic Conditions			Aug-25	
Risk Description				
Failure to adequately prepare and respond to changes in economic conditions, including changes in the increasing size of agribusinesses.				
Causal Factors		Potential Outcomes		
- Downward trend in the number of businesses in the Shire. - Substantial fall in the number of agribusinesses. - Reduced agriculture and manufacture workforce. - Inability for businesses to remain in the Shire or start new businesses in the district due to unavailability of housing and industrial land.		- Impact on economic development. - Reduced employment opportunities. - Reduced services. - Reduced population.		
Inherent Risk		Consequence	Likelihood	Risk Rating
		Major	Possible	High
Key Controls				
Key Controls		Type	Date	Control Operating Effectiveness
Economic Development Committee to develop Economic Development Plan to identify, and develop strategies to manage changing economic		Corrective	Ongoing	Adequate
Implement Economic Development Committee's Economic Development Plan, with six-monthly reporting to Council on progress.		Corrective	Ongoing to June 2026	Adequate
Deliver Main Street Revitalisation project scope.		Corrective	Feb-26	Adequate
Work with key stakeholders to secure both residential and commercial land parcels for development.		Corrective	Ongoing	Adequate
Overall Control Effectiveness				Adequate
Residual Risk		Consequence	Likelihood	
		Major	Unlikely	Moderate
Risk Evaluation				Monitor
Actions / Treatments			Due Date	Responsibility
Comments / Justifications				

Inadequate Infrastructure	Aug-25
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Risk Description
Failure to provide the necessary infrastructure to underpin the delivery of strategic priorities, including the inability to address the poor telecommunications infrastructure, the inadequate management and preservation of assets, and the lack of availability of adequate housing options to attract and retain a viable community.

Causal Factors	Potential Outcomes
• Lack of funding. • Lack of processes to seek funding. • Lack of staff training in preparing grant applications. • Lack of processes to manage and preserve assets. • Lack of processes to manage existing assets and housing stock. • Lack of skills and resources to lobby and influence third-party service providers.	• Non-compliance. • Impact on economic development. • Reputational damage. • Environmental health standards compromised. • Asset deterioration. • Reduced services. • Reduced population.

Inherent Risk	Consequence	Likelihood	Risk Rating
	Major	Possible	High

Key Controls	Type	Date	Control Operating Effectiveness	Responsibility
Provide grant application and management training to relevant staff.	Corrective	Dec-25	Adequate	MGCS
Engage suitably qualified consultants to assist in the preparation of large grant applications.	Preventive	Sep-25	Effective	MSBD
Develop and commence implementation of a plan to manage, maintain and optimise the use of existing assets, including housing stock.	Corrective	Ongoing	Effective	CEO
Seek opportunities to collaborate with other Local Governments to apply for grants to develop infrastructure (including additional housing), where collaboration may improve grant funding eligibility.	Preventive	Ongoing to June 2026	Adequate	CEO
Formally develop, document and regularly review a risk-based asset replacement program.	Corrective	Jun-26	Effective	CEO
Undertake an assessment of communication infrastructure requirements and develop a plan to lobby relevant stakeholders to obtain the necessary service levels.	Corrective	Ongoing to June 2026	Adequate	CEO

Overall Control Effectiveness	Adequate
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Residual Risk	Consequence	Likelihood	Risk Rating
	Moderate	Possible	Moderate

Risk Evaluation	Monitor
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Actions / Treatments	Due Date	Responsibility

Comments / Justifications

Regulatory Changes			Aug-25	
Risk Description				
Failure to correctly identify, interpret, assess, respond to and communicate regulatory changes and increased compliance requirements being introduced as a result of regulatory changes, including the Local Government reform process.				
Causal Factors		Potential Outcomes		
• Lack of training, awareness and knowledge. • Ineffective monitoring of changes to legislation. • Staff and Elected Members turnover. • Ineffective policies and processes. • Lack of legal expertise.		• Non-compliance. • Reputational damage. • Regulatory standards compromised. • Detrimental financial impact.		
Inherent Risk		Consequence	Likelihood	Risk Rating
		Moderate	Possible	Moderate
Key Controls		Type	Date	Control Operating Effectiveness
Review and update Policy Manual taking into consideration any recent regulatory changes.		Preventive	Oct-25	Effective
Keep Attain compliance calendar up to date in consultation with Integrity and WALGA.		Corrective	Sep-25	Effective
Monitor implementation of actions registered in the Attain compliance calendar.		Corrective	Ongoing to June 2026	Effective
Management to participate in information sessions on legislative reform delivered by WALGA or others.		Preventive	Ongoing to June 2026	Adequate
Increase staff awareness and provide training (where possible) on regulatory changes and new compliance requirements.		Preventive	Ongoing to June 2026	Effective
Ensure training requirements identified in performance reviews are addressed.		Preventive	Ongoing to June 2026	Adequate
Undertake onboarding for new Councillors after October 2025 elections.		Preventive	Nov-25	Effective
Review and update onboarding documents and processes for new staff.		Preventive	Sep-25	Effective
Seek legal and other professional advice, as needed.		Preventive	Ongoing to June 2026	Effective
Implement recordkeeping practices to ensure regulatory knowledge is not lost due to turnover of Elected Members and staff.		Preventive	Jun-26	Effective
Overall Control Effectiveness				Effective
Residual Risk		Consequence	Likelihood	
		Minor	Unlikely	Low
Risk Evaluation				Accept
Actions / Treatments			Due Date	Responsibility
Comments / Justifications				

Workforce			Aug-25
Risk Description			
Failure to attract and retain suitably skilled and qualified staff, resulting in an increased reliance on volunteers, with this, in turn, resulting in volunteer fatigue and increased risk of non-compliance. Inability to engage contractors due to increasing costs and reduced availability.			
Causal Factors		Potential Outcomes	
- Highly competitive labour market. - Lack of funding to engage contractors and to offer attractive remuneration packages and performance bonuses to potential candidates. - Lack of focus on staff and volunteer wellbeing. - Lack of training of volunteers. - Limited pool of contractors servicing our region. - Economic factors, such as inflation, increasing the cost of services.		- Poor health outcomes for staff and volunteers. - Non-compliance. - Reputational damage. - Service disruption.	
Inherent Risk	Consequence	Likelihood	Risk Rating
	Moderate	Possible	Moderate
Key Controls			
Provide over Award salaries with the amount being informed by market conditions, particular recruitment processes and budget availability.	Preventive	Ongoing to June 2026	Adequate
Develop non-financial incentive program (including the delivery of a Wellbeing Program) to reward and retain staff and volunteers.	Preventive	Ongoing to June 2026	Adequate
Ensure training requirements identified in performance reviews are addressed.	Preventive	Ongoing to June 2026	Adequate
Develop program of information sessions for volunteers to communicate compliance requirements.	Preventive	Ongoing to June 2026	Adequate
Develop, and start implementation of, a Succession Plan for key positions.	Preventive	Ongoing	Effective
Increase capability of staff through training to minimise the need to engage external contractors.	Preventive	Ongoing to June 2026	Adequate
Inform staff undertaking procurement of the availability of contract panels through WALGA and the State Government's Department of Finance.	Preventive	Sep-25	Adequate
Overall Control Effectiveness			Adequate
Residual Risk	Consequence	Likelihood	
	Moderate	Unlikely	Moderate
Risk Evaluation			Monitor
Actions / Treatments		Due Date	Responsibility
Comments / Justifications			

Community Expectations	Aug-25
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Risk Description

Failure to meet community expectations, and to balance the need to meet compliance requirements while also addressing community priorities.

Causal Factors	Potential Outcomes
- Relationship breakdowns with community groups. - Leadership inattention to current issues. - Budget and funding issues. - Poor communication and engagement on issues of concern to the community. - Unrealistic community expectations. - Inadequate support for community groups.	- Reputational damage. - Non-compliance. - Service disruption.

Inherent Risk	Consequence	Likelihood	Risk Rating
	Moderate	Possible	Moderate

Key Controls	Type	Date	Control Operating Effectiveness	Responsibility
Review and update website to ensure it has relevant, up to date and accessible information for the community on current issues and topics of interest.	Preventive	Mar-26	Adequate	MSBD
Establish process for website review and update.	Preventive	Mar-26	Adequate	MSBD
Develop a calendar for Q&A sessions with the Chief Executive Officer and management.	Preventive	Sep-25	Adequate	MSBD
Maximise the use of communication channels (Rock Review, social platforms) to keep the community informed.	Preventive	Ongoing to June 2026	Adequate	MSBD
Finalise Communications Strategy.	Preventive	Mar-26	Adequate	MGCS
Create a community issues register with clear identification of actions to address issues and allocation of responsibilities.	Preventive	Dec-25	Adequate	CEO
Increase community awareness of staff within the Shire and their roles.	Preventive	Dec-25	Adequate	CEO
Increase community awareness of compliance requirements using the Rock Review and the Shire's website and social media platforms.	Corrective	Ongoing to June 2026	Adequate	MGCS

Overall Control Effectiveness	Adequate
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Residual Risk	Consequence	Likelihood	
	Minor	Unlikely	Low

Risk Evaluation	Accept
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Actions / Treatments	Due Date	Responsibility

Comments / Justifications

Population Demographic			Aug-25	
Risk Description				
Reduction in the number of youths in the Shire.				
Causal Factors		Potential Outcomes		
• Unavailability of housing. • Limited work and career opportunities. • Limited education opportunities. • Limited amenities and entertainment options. • Limited availability of services.		• Ageing of workforce and community. • Limited availability of services. • Reduced economic development.		
Inherent Risk		Consequence	Likelihood	Risk Rating
		Moderate	Possible	Moderate
Key Controls		Type	Date	Control Operating Effectiveness
Develop and commence implementation of a plan to manage, maintain and optimise the use of existing assets, including housing stock.		Corrective	Jun-26	Effective
Deliver Main Street Revitalisation project scope.		Corrective	Feb-26	Adequate
Develop an annual events and entertainment program targetting different demographics.		Corrective	Sep-25	Adequate
Economic Development Committee to develop Economic Development Plan to identify, and develop strategies to manage changing economic and demographic conditions.		Corrective	Ongoing to June 2026	Adequate
Implement Economic Development Committee's Economic Development Plan, with six-monthly reporting to Council on progress.		Corrective	Ongoing to June 2026	Adequate
Overall Control Effectiveness				Adequate
Residual Risk		Consequence	Likelihood	
		Moderate	Unlikely	Moderate
Risk Evaluation				Monitor
Actions / Treatments			Due Date	Responsibility
Comments / Justifications				

Pandemic			Aug-25	
Risk Description				
A health pandemic or epidemic causes substantial operational and community disruption, jeopardising the Shire's achievement of its strategic objectives.				
Causal Factors		Potential Outcomes		
Pandemic/epidemic.		- Detrimental impact on staff and community's physical and mental health. - Service disruption. - Adverse financial impact. - Increased exposure to cyber attacks due to staff working from home.		
Inherent Risk		Consequence	Likelihood	Risk Rating
		Major	Possible	High
Key Controls		Type	Date	Control Operating Effectiveness
Promote staff flu/COVID vaccination.		Preventive	Ongoing to June 2026	Adequate
Review and update Business Continuity Plan.		Corrective	Ongoing to June 2026	Effective
Follow instructions issued by relevant authorities.		Preventive	As required	Adequate
Overall Control Effectiveness				Adequate
Residual Risk		Consequence	Likelihood	
		Moderate	Possible	Moderate
Risk Evaluation				Monitor
Actions / Treatments			Due Date	Responsibility
Comments / Justifications				

Risk Management Framework

Document Control

Effective date	Next review date	Amendment details	Prepared by	Endorsed by	Approved by
June 2023	June 2026		Manager Governance and Community Services	Chief Executive Officer	Council



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Introduction

The Shire of Bruce Rock's (Shire) Risk Management Policy, in conjunction with the components of this document, encompasses the Shire's Risk Management Framework. The Framework sets out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks. All components of this document are based on AS/NZS ISO 31000:2018 Risk management – Guidelines, and have been tailored to suit the Shire.

It is essential that all areas of the Shire adopt these procedures to ensure:

- strong corporate governance;
- compliance with relevant legislation, regulations and internal policies;
- Integrated Planning and Reporting requirements are met; and
- uncertainty, and its effects on objectives, are understood.

This Framework aims to balance a documented, structured and systematic process with the current size and complexity of the Shire.

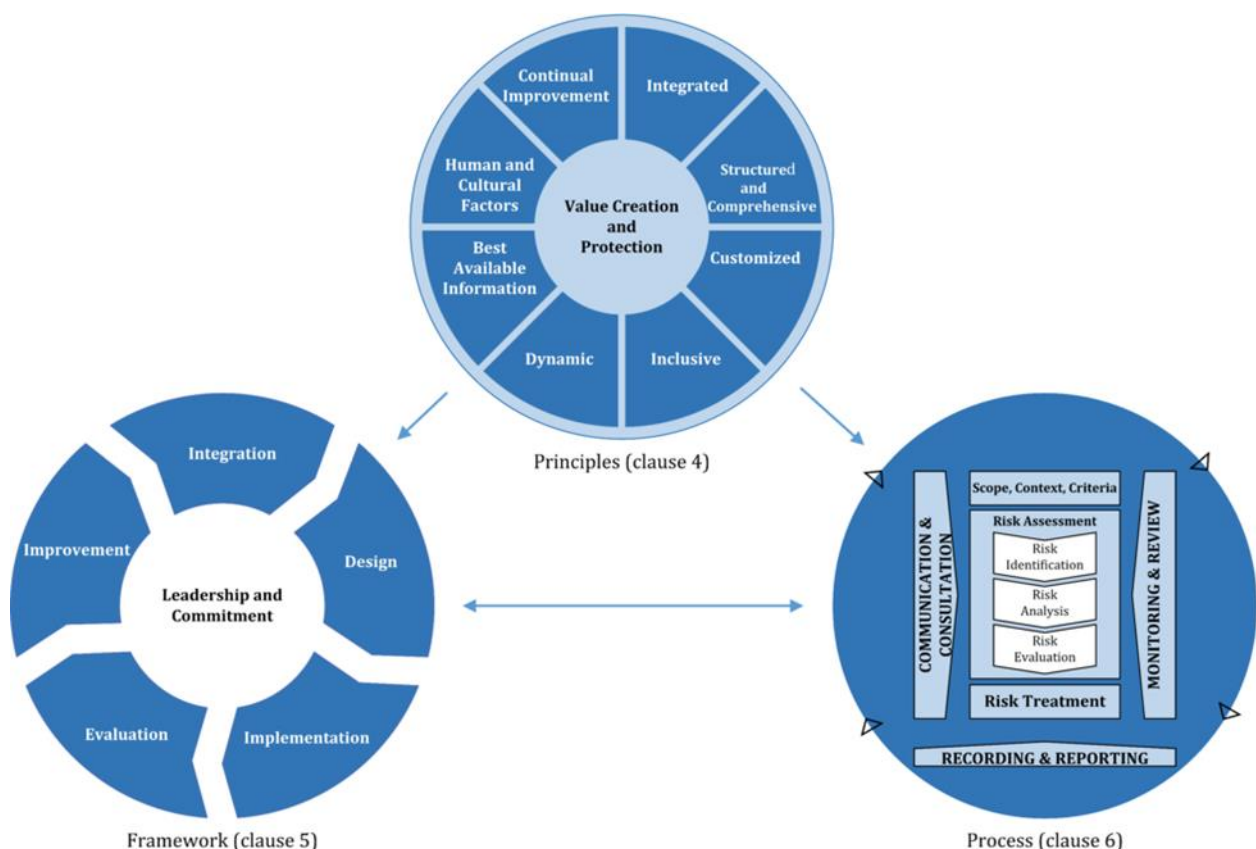


Figure 1: Relationship between the risk management principles, framework and process (Source: ISO 31000:2018)

Governance

Appropriate governance of risk management within the Shire provides:

- transparency of decision-making;
- clear identification of the roles and responsibilities of the risk management functions; and
- an effective governance structure to support the risk framework.

Framework Review

The Risk Management Framework is to be reviewed for appropriateness and effectiveness at least every three years.

Operating Model

The Shire has adopted a 'Three Lines of Defence' model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision-making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, the Council, Management and Community will have assurance that risks are managed effectively to support the delivery of the Shire's strategic, corporate and operational plans.

First Line of Defence

All operational areas of the Shire are considered '1st Line'. They are responsible for ensuring that risks within their scope of operations are identified, assessed, managed, monitored and reported. Ultimately, they bear ownership and responsibility for losses or opportunities from the realisation of risk. Associated responsibilities include the following:

- Establishing and implementing appropriate processes and controls for the management of risk (in line with these procedures).
- Undertaking adequate analysis (data capture) to support the risk decision-making process.
- Preparing risk acceptance proposals where necessary, based on the level of residual risk.
- Retaining primary accountability for the ongoing management of their risk and control environment.

Second Line of Defence

The Chief Executive Officer (CEO) acts as the primary '2nd Line'. This position owns and manages the framework for risk management. They draft and implement the governance procedures and provide the necessary tools and training to support the 1st line process.

Maintaining oversight on the application of the framework provides a transparent view and level of assurance to the 1st and 3rd lines on the risk and control environment. Support can be provided by additional oversight functions completed by other 1st Line Teams (where applicable).

Additional responsibilities include the following:

- Providing independent oversight of risk matters as required.
- Monitoring and reporting on emerging risks.
- Co-ordinating the Shire's risk reporting for the CEO and Senior Management Team and the Audit and Risk Committee.

Third Line of Defence

Internal and External Audit are the '3rd line' of defence, providing independent assurance to the Council, the Audit and Risk Committee and Shire Management on the effectiveness of business operations and oversight frameworks (1st and 2nd Line).

Internal Audit Appointed by the CEO to report on the adequacy and effectiveness of internal control processes and procedures. The scope of internal audit would be determined by the CEO with input from the Audit and Risk Committee.

External Audit Appointed by Council on the recommendation of the Audit and Risk Committee to report independently to the President and CEO on the annual financial statements only.

Governance structure

The following diagram (on page 7) depicts the current operating structure for risk management within the Shire.

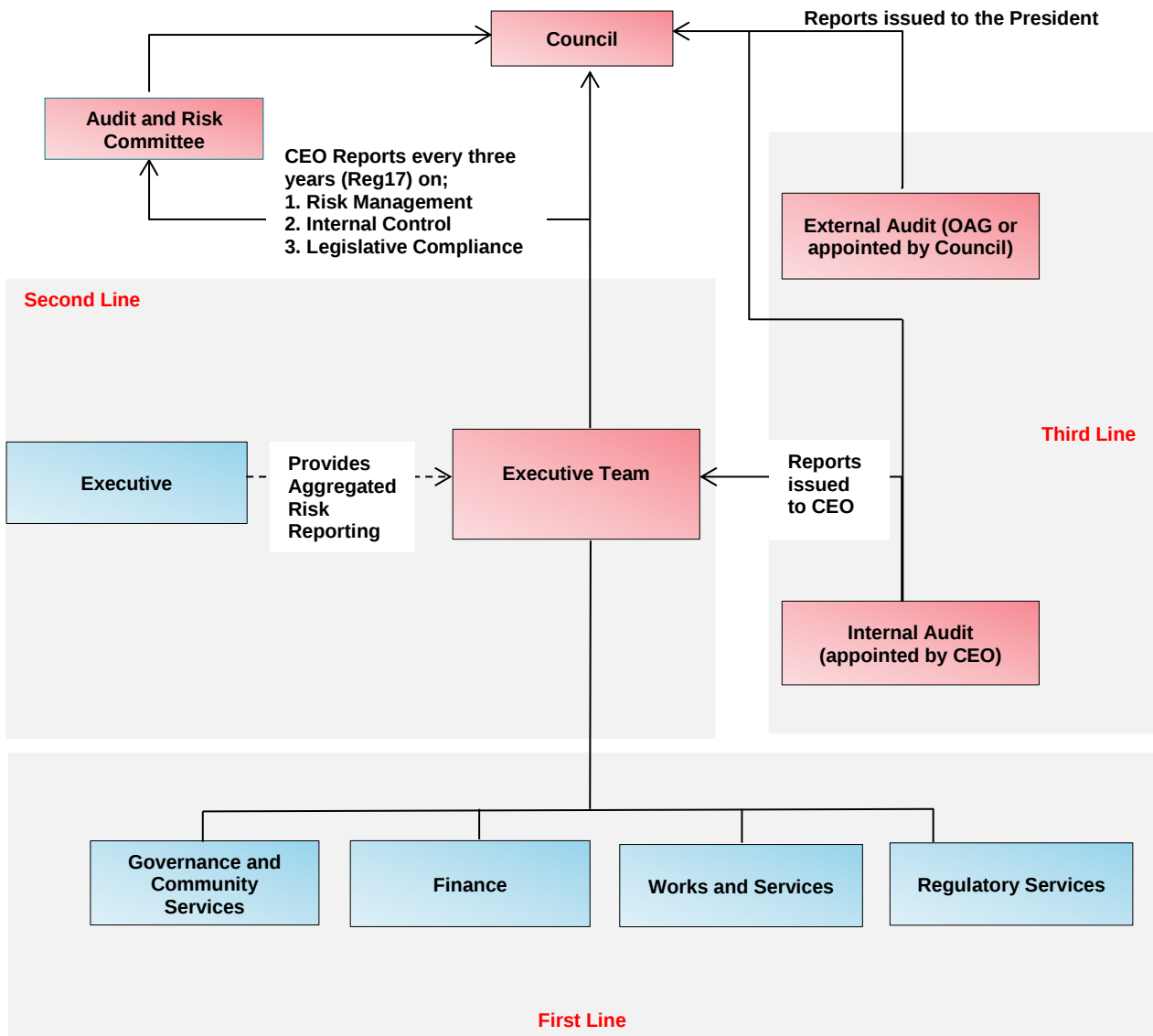


Figure 2: Operating Model

Roles and Responsibilities

Chief Executive Officer

The CEO is the overall sponsor of the risk management process, and will set the tone and promote a positive risk management culture by providing firm and visible support for risk management.

The CEO will review the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal controls and legislative compliance at least once every three calendar years, and report the results of that review to the Audit and Risk Committee.

Executive Team

The Executive Team are responsible for the oversight of the Risk Management Framework, including the review of risk management procedures and policies on an annual basis. The team is responsible for setting the tone and promoting a positive risk management culture within the Shire. The Executive Team maintains oversight of the highest-level risks, and takes responsibility for ensuring mitigation strategies are being implemented.

The Executive Team will drive the risk management process for the organisation by liaising with key stakeholders in both identifying risks, and in the recommendation of further actions to be implemented.

The Executive Team is responsible for overall reporting on the Shire's Risk Management Framework, and the evaluation of the Shire's internal controls.

Management Team

Members of the Management Team are responsible for completing risk management actions for risks identified within their areas. This will be done through liaising with and communicating requirements to their relevant staff members, and overseeing actions to completion.

Employees

All employees within the Shire are expected to develop an understanding and awareness of risks and how they can contribute to the risk management process. All employees are responsible for escalating and communicating risks to their immediate supervisor. Employees are also required to act in a manner that does not place at risk the health and safety of themselves, other employees, residents and visitors to the Shire.

Document Structure (Framework)

The following diagram depicts the relationship between the Risk Management Policy, Procedures and supporting documentation and reports.

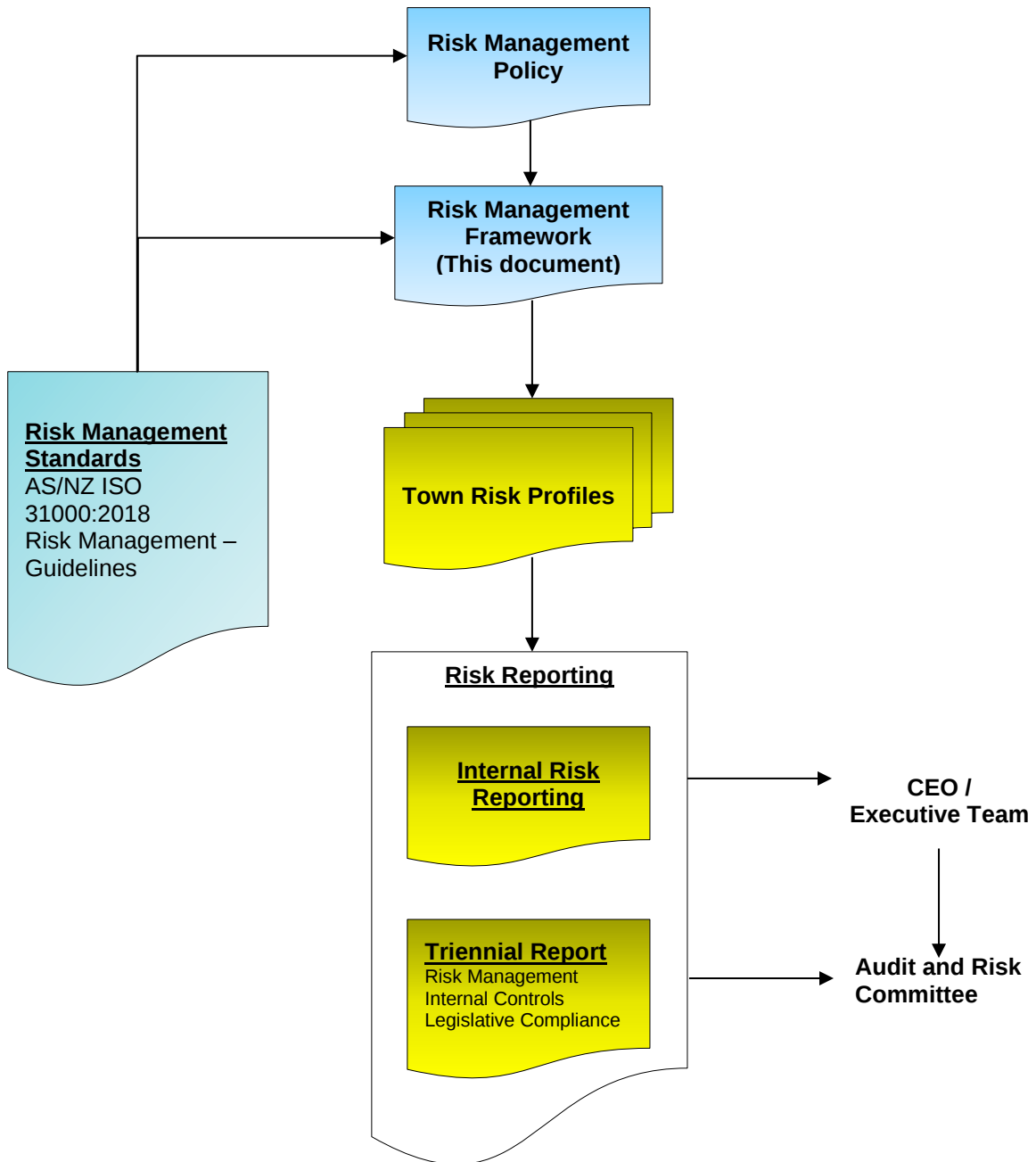


Figure 3: Document Structure

Risk Management Procedures

Each Executive (assigned as the Control Owner), is accountable for ensuring that Risk Profiles are:

- reflective of the material risk landscape of the Shire;
- reviewed on at least an 18 month rotation, or sooner if there has been a material restructure or change in the risk and control environment; and
- maintained in the standard format.

This process is supported by the use of key data inputs, workshops and ongoing business engagement.

The risk management process is standardised across all areas of the Shire. The following diagram outlines that process, with the following commentary providing broad descriptions of each step.

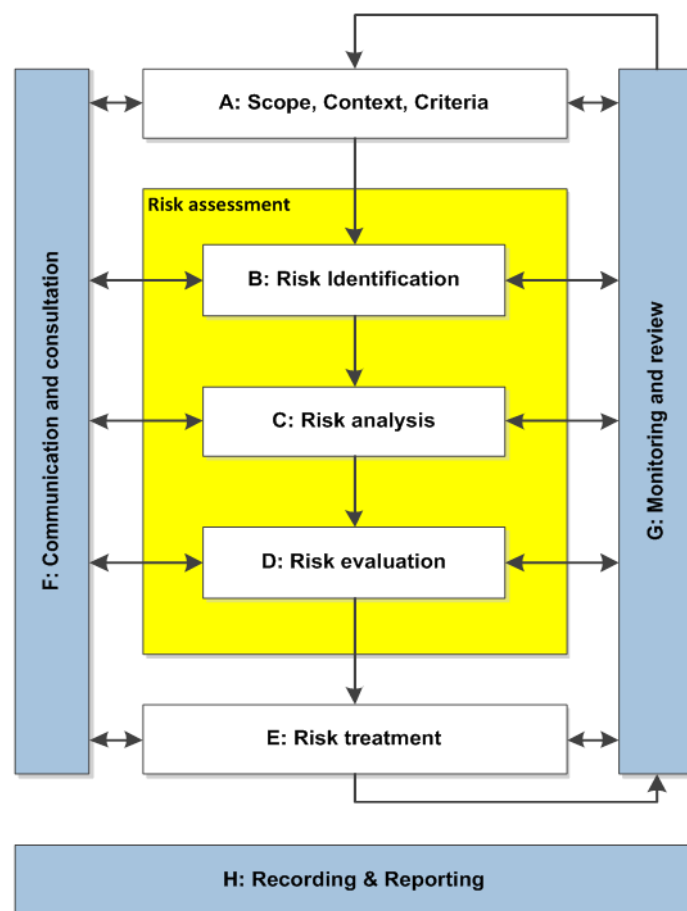


Figure 4: Risk Management Process ISO 31000:2018

A: Scope, Context, Criteria

The first step in the risk management process is to understand the context within which the risks are to be assessed and what is being assessed, this forms two elements:

Organisational Criteria

This includes the Risk Assessment and Acceptance Criteria (Appendix A) and any other tolerance tables as developed.

All risk assessments are to utilise these documents to allow consistent and comparable risk information to be developed and considered within planning and decision-making processes.

Scope and Context

To direct the identification of risks, the specific risk assessment context is to be determined prior to, and used within, the risk assessment process. Risk sources can be internal or external.

For specific risk assessment purposes the Shire has three levels of risk assessment context:

Strategic Context (known as Strategic Risks)

These are risks that generally occur in the Shire's external environment and may impact the long-term viability of the Shire. These are generally managed at the Council level, and are captured within the Shire's Strategic Plan.

A strategic risk register will also be developed and reviewed by the Audit and Risk Committee annually as part of the CEO's Risk Summary Report.

Operational Context (known as Operational Risks)

These are risks the Shire faces in the course of conducting its daily business activities, procedures and systems. These are generally managed by the Executive/Management team. However, these risks may be reported to the Audit and Risk Committee and Council, particularly those with a heightened risk level. These risks are captured in the Operational Risk Profiles.

Project Context

These are risks that have an impact on meeting a specific project objective. These risks are managed by local teams and are captured in project/activity risk assessments.

A Project Risk has two main components:

- Direct risk refers to the risks that may arise as a result of project activity (i.e. impacting on process, resources or IT systems), which may prevent the Shire from meeting its objectives.
- Indirect refers to the risks which threaten the delivery of project outcomes.

B: Risk Identification

Once the context has been determined, the next step is to identify risks. This is the process of finding, recognising and describing risks. Risks are described as the point along an event sequence where control has been lost.

An event sequence is shown below:

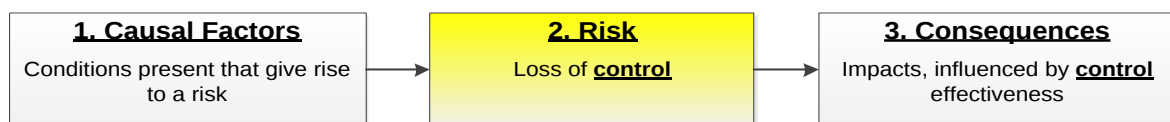


Figure 5: Event (risk) sequence

Using the specific risk assessment context as the foundation, and in conjunction with relevant stakeholders, raise the questions listed below and then capture and review the information within each defined Risk Profile. The objective is to identify potential risks that could stop the Shire from achieving its goals. This step is also where opportunities for enhancement or gain across the organisation can be found.

These questions and considerations should be used only as a guide, as unidentified risks can cause major losses through missed opportunities or adverse events occurring. Additional analysis may be required.

Risks can also be identified through other business operations, including policy and procedure development, internal and external audits, customer complaints, incidents and systems analysis.

Brainstorming will always produce a broad range of ideas and all things should be considered as potential risks. Relevant stakeholders are considered to be the subject experts when considering potential risks to the objectives of the work environment, and should be included in all risk assessments being undertaken. Key risks can then be identified and captured within the Risk Profiles.

- What can go wrong? / What are areas of uncertainty? (**Risk Description**)
- How may this risk eventuate? (**Potential Causes**)
- What are the current measurable activities that mitigate this risk from eventuating? (**Controls**)
- What are the potential consequential outcomes of the risk eventuating? (**Consequences**)

Risk Description – It describes what the risk is and specifically where control may be lost. They can also be described as an event. They are not to be confused with outcomes following an event, or the consequences of an event.

Potential Causes – These are the conditions that may present, or the failures that may lead to, the event or point in time when control is lost (risk).

Inherent Risk – There are three components to this step:

1. Determine relevant consequence categories and rate the 'probable worst consequence' if the risk eventuated with existing controls in place. This is not the worst case

scenario, but rather a qualitative judgement of the worst scenario that is probable or foreseeable. (Consequence)

2. Determine the likelihood that the 'probable worst consequence' will eventuate with existing controls in place.
3. Using the Shire's Risk Matrix, combine the measures of consequence and likelihood to determine the risk rating. (Risk Rating)

Controls – These are measures that modify risk. At this point in the process only existing controls should be considered. They must meet the following three tests to be considered as controls:

1. Is it an object, technological system and/or human action?
2. Does it, by itself, arrest or mitigate an unwanted sequence?
3. Is the required performance specifiable, measureable and auditable?

C: Risk Analysis

To analyse identified risks, the Shire's Risk Assessment and Acceptance Criteria (Appendix A) is now applied.

Step 1 – Consider the effectiveness of key controls

Controls need to be considered from three perspectives:

1. The design effectiveness of each individual key control.
2. The operating effectiveness of each individual key control.
3. The overall or combined effectiveness of all identified key controls.

Design Effectiveness

This process reviews the 'design' of the controls to understand their potential for mitigating the risk without any 'operating' influences. Controls that have inadequate designs will never be effective, no matter if they are performed perfectly every time.

There are four components to be considered in reviewing existing controls or developing new ones:

1. Completeness – The ability to ensure the process is completed once. How does the control ensure that the process is not lost or forgotten, or potentially completed multiple times?
2. Accuracy – The ability to ensure the process is completed accurately, that no errors are made or components of the process missed.
3. Timeliness – The ability to ensure that the process is completed within statutory timeframes or internal service level requirements.
4. Theft or Fraud – The ability to protect against internal misconduct or external theft / fraudulent activities.

It is very difficult to have a single control that meets all the above requirements when viewed against a Risk Profile. It is imperative that all controls are considered, so that the above components can be met across a number of controls.

Operating Effectiveness

This process reviews how well the control design is being applied. Similar to above, the best designed control will have no impact if it is not applied correctly.

As this generally relates to the human element of control application, there are four main approaches that can be employed by management or the risk function to assist in determining the operating effectiveness and/or performance management.

- Re-perform – This is only applicable for those short timeframe processes where they can be re-performed. The objective is to re-perform the same task, following the design to ensure that the same outcome is achieved.
- Inspect – Review the outcome of the task or process to provide assurance that the desired outcome was achieved.
- Observe – Physically watch the task or process being performed.
- Inquire – Through discussions with individuals and groups, determine the relevant understanding of the process and how all components are required to mitigate any associated risk.

Overall Effectiveness

This is the value of the combined controls in mitigating the risk. All factors, as detailed above, are to be taken into account, so that a considered qualitative value can be applied to the 'control' component of risk analysis.

The criterion for applying a value to the overall control is the same as for individual controls and can be found in Appendix A under 'Existing Control Ratings'.

Step 2 – Determine the Residual Risk rating

There are three components to this step:

1. Determine relevant consequence categories and rate the 'probable worst consequence' if the risk eventuated with existing controls in place. This is not the worst case scenario, but rather a qualitative judgement of the worst scenario that is probable or foreseeable. (Consequence)
2. Determine how likely it is that the 'probable worst consequence' will eventuate with existing controls in place. (Likelihood)
3. Using the Shire's Risk Matrix, combine the measures of consequence and likelihood to determine the risk rating. (Risk Rating)

D: Risk Evaluation

The risk evaluation process ensures an action (decision) is taken in response to the residual risk. This involves applying the residual risk rating to the Shire's Risk Acceptance Criteria to determine whether the risk is within acceptable levels to the Shire. It will also determine, through the use of the Risk Acceptance Criteria, what (if any) high-level actions or treatments need to be implemented. In effect, the Risk Acceptance Criteria becomes the Shire's risk appetite as follows:

- The Shire will accept risks with a low residual risk rating.

- The Shire will accept risks with a moderate residual risk rating with ongoing monitoring of that risk to ensure it does not escalate.
- The Shire will not accept risks with a high residual risk rating, unless it is controlled effectively, managed by senior management and subject to monthly monitoring.
- The Shire will generally not accept risks with an extreme residual risk rating.

If a decision is required outside of the above parameters, Executive approval will be required.

E: Risk Treatment

There are generally two requirements following the evaluation of risks.

1. In all cases, regardless of the residual risk rating, controls that are rated 'Inadequate' must have a treatment plan (action) to improve the control effectiveness to at least 'Adequate'.
2. If the residual risk rating is high or extreme, treatment plans must be implemented to either:
 - a. Reduce the consequence of the risk materialising.
 - b. Reduce the likelihood of occurrence.(Note: these should have the desired effect of reducing the risk rating to at least moderate)
 - c. Improve the effectiveness of the overall controls to 'Effective' and obtain delegated approval to accept the risk as per the Risk Acceptance Criteria.

Once a treatment has been fully implemented, the Manager of Governance and Community Services is to review the risk information and acceptance decision, with the treatment now noted as a control and those risks that are acceptable then becoming subject to the monitor and review process (Refer to Risk Acceptance section).

F: Communication and Consultation

Effective communication and consultation are essential to ensure that those responsible for managing risk, and those with a vested interest, understand the basis on which decisions are made and why particular treatment or action options are selected, or the reasons to accept risks have changed.

As risk is defined as the effect of uncertainty on objectives, consulting with relevant stakeholders assists in the reduction of components of uncertainty. Communicating these risks and the information surrounding the event sequence ensures decisions are based on the best available knowledge.

G: Monitoring and Review

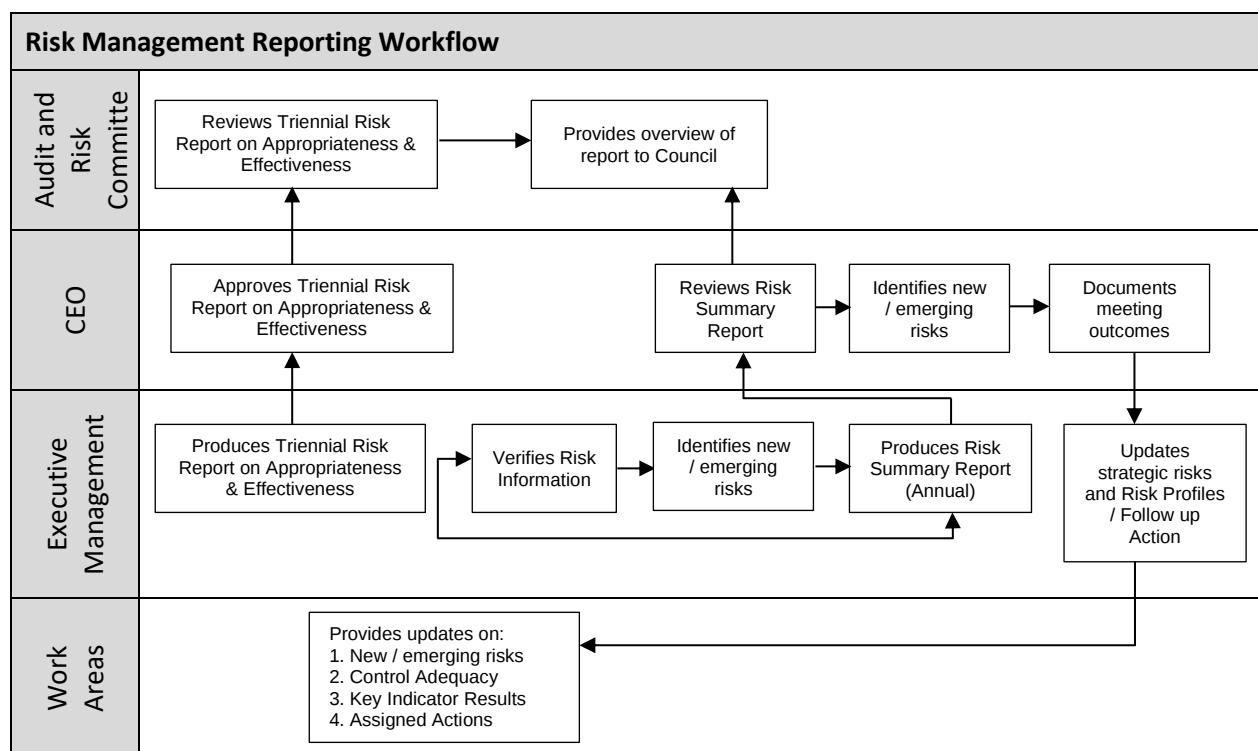
It is essential to monitor and review the management of risks, as changing circumstances may result in some risks increasing or decreasing in significance.

By regularly reviewing the effectiveness and efficiency of controls and the appropriateness of treatment and action options selected, we can determine if the organisation's resources are being put to the best use possible.

During the quarterly reporting process, management are required to review any risks within their area and follow up on controls and treatments/actions mitigating those risks. Monitoring and the reviewing of risks, controls and treatments also apply to any actions/treatments to originate from an internal audit. The audit report will provide recommendations that effectively are treatments for risks that have been tested during an internal review.

H: Monitoring, Recording and Reporting

The following diagram provides a high-level view of the ongoing reporting process for Risk Management.



Each Work Area is responsible for ensuring the following:

- They continually provide updates in relation to new, emerging risks, control effectiveness and any relevant key performance indicator to the Executive Team.
- Work through assigned actions and provide relevant updates to the Executive Team.
- Risks/issues reported to the CEO and the Executive Team are reflective of the current risk and control environment.

The Executive Team is responsible for the following:

- Ensuring Shire Risk Profiles are formally reviewed and updated, at least on an 18-month rotation or earlier when there has been a material restructure, change in risk ownership or change in the external environment.
- Annual Risk Reporting for the CEO – Contains an overview of the Risk Summary for the Shire.

The CEO is responsible for the following:

- Approves, and provides the Audit and Risk Committee, the report on the triennial review of the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance.
- Reviews, and provides to the Audit and Risk Committee, the annual Risk Summary Report.

Audit and Risk Committee

- The Audit and Risk Committee is responsible for reviewing reports from the CEO on the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal control and legislative compliance. The Audit and Risk Committee will report to Council the results of that review, including a copy of the CEO's report.

Risk Profiles

Operational Risks

The Shire utilises risk profiles to capture its operational risks. These risks are usually managed and monitored at the Executive/management level. The profiles assessed are:

- | | | |
|---|--|----------------------------|
| • Asset Sustainability | • Business and Community Disruption | • Compliance Obligations |
| • Document Management | • Employment Practices | • Community Engagement |
| • Environment Management | • Errors, Omissions and Delays | • External Theft and Fraud |
| • Management of Facilities, Venues and Events | • IT, Communication Systems and Infrastructure | • Misconduct |
| • Project / Change Management | • Purchasing and Supply | • WHS |

For each category, the profile contains the following:

- Risk Description
- Causal Factors
- Potential Outcomes
- Inherent and Residual Risk
- Key Controls / Control Type
- Control Operating Effectiveness
- Risk Evaluation
- Actions and Responsibility

Appendix A – Risk Assessment and Acceptance Criteria

Measures of Consequence									
Rating(Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment	Project TIME	Project COST
Insignificant (1)	Near miss. Minor first aid injuries	Less than \$20,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential damage.	Contained, reversible impact managed by on site response	Exceeds deadline by 10% of project timeline	Exceeds project budget by 10%
Minor (2)	Medical type injuries	\$20,001 - \$100,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response	Exceeds deadline by 15% of project timeline	Exceeds project budget by 15%
Moderate (3)	Lost time injury < 30 days	\$100,001 - \$500,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies	Exceeds deadline by 20% of project timeline	Exceeds project budget by 20%
Major (4)	Lost time injury > 30 days	\$500,001 - \$1,000,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies	Exceeds deadline by 25% of project timeline	Exceeds project budget by 25%
Catastrophic (5)	Fatality, permanent disability	More than \$1,000,000	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution	Uncontained, irreversible impact	Exceeds deadline by 30% of project timeline	Exceeds project budget by 30%

Measures of Likelihood			
Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances (>90% chance)	More than once per year
4	Likely	The event will probably occur in most circumstances(>50% chance)	At least once per year
3	Possible	The event should occur at some time(20% chance)	At least once in 3 years
2	Unlikely	The event could occur at some time(<10% chance)	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances(<5% chance)	Less than once in 15 years

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

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Supervisor / Team Leader
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Service Manager
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Team
EXTREME	Unacceptable	Risk generally not acceptable	CEO & Council

Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is <u>little</u> scope for improvement.	Processes (Controls) operating as intended and aligned to Policies / Procedures. Subject to ongoing monitoring. Reviewed and tested regularly.
Adequate	There is <u>some</u> scope for improvement.	Processes (Controls) generally operating as intended, however inadequacies exist. Limited monitoring. Reviewed and tested, but not regularly.
Inadequate	There is a <u>need</u> for improvement or action.	Processes (Controls) not operating as intended. Processes (Controls) do not exist, or are not being complied with. Have not been reviewed or tested for some time.

10.6 Chief Executive Officer**10.6.1 WALGA Annual General Meeting – Voting Delegates**

File Reference	082025.10.6.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	13 August 2025
Author	Mark Furr – Chief Executive Officer
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments	
1. 2025 WALGA AGM Notice of Meeting	

Summary

Council is asked to determine who will be attending the 2025 Western Australian Local Government Association (WALGA) WA Local Government Convention and Annual General Meeting and then nominate its voting delegates.

Background

WALGA has written to Local Governments advising that the Annual General Meeting (AGM) for WALGA will be held during the Local Government Convention at 2.15pm on Tuesday, 23 September 2025 at the Perth Convention Centre.

Comment

The Convention Program and Registration documents have been provided to Councillors.

Council is asked to appoint two (2) voting delegates and two (2) proxy voting delegates. Council traditionally appoints the President and Deputy President as voting delegates.

In addition, should Council wish to submit any agenda items or motions for the WALGA AGM, they are required to be endorsed by Council and submitted along with delegate registrations by Monday, 8 September 2025.

Consultation

Nil

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Shire of Bruce Rock Strategic Community Plan 2022-2032	
Outcome:	4.0 Governance Priorities
Strategy:	4.1 Our organisation is well positioned and has capacity for the future.

Risk Implications

Risk	Risk Likelihood	Risk Impact / Consequence	Risk Rating	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
The Shire misses an opportunity to present agenda items and motions at WALGA's Annual General Meeting.	Rare (1)	Insignificant (1)	Low (1-4)	Compliance Requirements	Accept Officer Recommendation

Risk Matrix

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

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating of **one (1)** has been determined for this item. Any items with a risk rating over 10 or greater (considered to be high or extreme risk) will be added to the Risk Register, and any item with a risk rating of 16 or greater will require a specific risk treatment plan to be developed.

Conclusion

Council is requested to appoint two (2) voting delegates and two (2) proxy voting delegates.

Voting Requirements

Simple Majority

Council decision differed to Officer recommendation.

OFFICERS' RECOMMENDATION

That Council appoints Cr Ramesh Rajagopalan and Cr Tony Crooks as voting delegates, and two other Councillors as proxy voting delegates at the Western Australian Local Government Association Annual General Meeting, to be held on Tuesday, 23 September 2025 at the Perth Convention Centre.

Council decision differed due to council appointing Cr Stephen Strange and Cr BK Waight as proxy voting delegates.

COUNCIL DECISION AND OFFICER RECOMMENDATION

Resolution OCM Aug 25 – 10.6.1

Moved: Cr Verhoogt

Seconded: Cr Foss

That Council appoints Cr Ramesh Rajagopalan and Cr Tony Crooks as voting delegates, and Cr Stephen Strange and Cr BK Waight as proxy voting delegates at the Western Australian Local Government Association Annual General Meeting, to be held on Tuesday, 23 September 2025 at the Perth Convention Centre.

For: Cr AR Crooks, Cr KP Foss, Cr PK Hodgkiss, Cr R Rajagopalan, Cr J Verhoogt and Cr BJ Waight

Against: Nil

Carried 6/0

2025 Notice of WALGA Annual General Meeting

TUESDAY, 23 SEPTEMBER 2025
2:15PM
AT PERTH CONVENTION AND EXHIBITION CENTRE
21 MOUNTS BAY RD, PERTH WA

The Annual General Meeting (AGM) of the Western Australian Local Government Association (WALGA) will be held at the Perth Convention and Exhibition Centre on **Tuesday, 23 September 2025 at 2:15pm**.

Attendance at the AGM is free for all Elected Members and officers from Member Local Governments. Voting Delegates and Proxies must be registered (registration information below).

The AGM is being held in conjunction with the Local Government Convention 2025 (the Convention). Further information on the Convention will be announced shortly.

VOTING INFORMATION

Voting entitlement

Each Member Local Government is entitled to be represented by two Voting Delegates. A Voting Delegate is entitled to one vote.

A Proxy is entitled to vote in the absence of a Voting Delegate.

Voting Delegates and Proxies may be Elected Members or officers.

Registration of Delegates and Proxies

Voting Delegates and Proxies must be registered by the Local Government Chief Executive Officer.

The Chief Executive Officer of each Member Local Government will be sent the Delegate registration link via email. We ask that registration be completed via the link provided prior to 5:00pm on Monday, 8 September 2025. However, Delegate registrations can be completed or amended up until the start of the AGM at 2:15pm on Tuesday, 23 September 2025.

Voting process

Information on how voting will be conducted at the AGM will be sent to all registered Voting Delegates and Proxies prior to the AGM.

MEMBER MOTIONS

Submission

Member Local Governments are invited to submit motions for inclusion in the Agenda for consideration at the AGM.

Motions should be submitted by the Chief Executive Officer of the Member Local Government to the Chief Executive Officer of WALGA via email at associationgovernance@walga.asn.au.

Closing date

Member motions must be submitted prior to **5:00pm on Friday, 8 August 2025**.

Guidelines for motions

Please refer to the *Guideline for the submission of Member Motions* for detailed information on the submission of motions.

MEETING DOCUMENTS

Notice of proposed amendments to the Association Constitution

The Chief Executive Officer of WALGA will give not less than 60 days notice of any proposal to amend the Association Constitution. This notice will be given via email to all Local Government Chief Executive Officers by 5:00pm Wednesday, 23 July 2025.

Agenda

The Chief Executive Officer of WALGA will publish the Agenda of the AGM not less than 30 days prior to the AGM. The Agenda will be published by 5.00pm Friday, 22 August 2025 on the WALGA website. All Elected Members and CEOs will be advised of the availability of the Agenda via email.

Hardcopy meeting documents will not be distributed.

The Order of Business shall be:

1. Record of attendance and apologies
2. Announcements
3. Confirmation of minutes of previous meetings
4. President's report
5. Financial report for the financial year
6. Consideration of Executive and Member Motions

MEETING CONDUCT

The AGM will be conducted in accordance with the [WALGA AGM Standing Orders](#).

QUERIES

Please direct all enquiries relating to the registration of Delegates or the submission of Member motions to Meghan Dwyer, State Council Governance Officer on (08) 9213 2050 or at associationgovernance@walga.asn.au.



President Cr Karen Chappel AM JP
WALGA President



Nick Sloan
WALGA Chief Executive Officer

11. New Business of an Urgent Nature Introduced by Discussion of the Meeting

12. Confidential Items

12.1 Interim Audit Management Letter

File Reference	082025.12.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Nil
Previous Item Numbers	Nil
Date	13 August 2025
Author	Mike Darby – Manager of Finance
Authorising Officer	Mark Furr – Chief Executive Officer
Attachments - Interim Management Letter to CEO - Interim Management Letter Attachment	

COUNCIL DECISION AND OFFICER RECOMMENDATION

Resolution OCM Aug 25 – 12.1

Moved: Cr Waight

Seconded: Cr Verhoogt

Officer Recommendation

That, in accordance with section 5.23(2) of the Local Government Act 1995, the meeting is closed to the members of the public for this item, as the following sub-section applied:

- (f) a matter that if disclosed, could be reasonably expected to –
(ii) endanger the security of the local government's property.*

For: Cr AR Crooks, Cr KP Foss, Cr PK Hodgkiss, Cr R Rajagopalan, Cr J Verhoogt and Cr BJ Waight

Against: Nil

Carried 6/0

Voting Requirements

Simple Majority

COUNCIL DECISION AND OFFICER RECOMMENDATION

Resolution OCM Aug 25 – 12.1

Moved: Cr Crooks

Seconded: Cr Verhoogt

That, in accordance with section 5.23(2) of the Local Government Act 1995, the meeting is reopened to the members of the public.

For: Cr AR Crooks, Cr KP Foss, Cr PK Hodgkiss, Cr R Rajagopalan, Cr J Verhoogt and Cr BJ Waight

Against: Nil

Carried 6/0

COUNCIL DECISION AND OFFICER RECOMMENDATION

Resolution OCM Aug 25 – 12.1

Moved: Cr Waight

Seconded: Cr Verhoogt

That Council accepts the Audit and Risk Committee's recommendation as to whether to receive the Interim Audit Management Letter for the financial year ended 30 June 2025.

For: Cr AR Crooks, Cr KP Foss, Cr PK Hodgkiss, Cr R Rajagopalan, Cr J Verhoogt and Cr BJ Waight

Against: Nil

Carried 6/0

13. Closure of the Meeting

The Shire President Ram Rajagopalan thanked everyone for their attendance and declared the meeting closed at 4.20pm.

These minutes were confirmed at a meeting on 18 September 2025.

Cr R Rajagopalan
Shire President