

A photograph of a large, cylindrical water tower. The tower is painted with a mural. The upper part of the tower features a blue sky with white clouds. Below the sky, there is a landscape with green hills and a body of water. In the foreground of the mural, a kookaburra is perched on a wooden post. The kookaburra has grey and white feathers on its head and neck, and brown and white feathers on its body. The tower has a metal ladder and a platform at the top. The background of the photograph is a clear blue sky with some white clouds.

West Wimmera Shire Council

MINUTES

COUNCIL MEETING

Wednesday 15 July 2026
2:00 pm

Harrow Public Hall
Harrow



Councillors and Shire Map



MAYOR
Cr. Tim Meyer



**DEPUTY
MAYOR**
Cr. Helen Hobbs



**Cr. Richard
Hicks**



Cr. Jodie Pretlove



Cr. Tom Houlihan





COUNCIL VISION

In 2041 West Wimmera is a great place to live, work, and play. We are growing and we are known for our natural environment, resilience and sense of community. We are proud of our heritage and are building new economic capacity based on innovation and tourism, which is creating local employment. Our towns are vibrant and welcoming, offering the services and facilities that meet the needs of our community and visitors. We are a confident community and will empower everyone to be part of our future.

OUR VALUES

INNOVATIVE – We will proactively respond to change, are optimistic about our future and pursue continuous improvement in everything that we do.

ACCOUNTABLE – We will be responsible, take ownership of our actions and are committed to good governance, excellence, transparency, achievement of goals and advocating for our community.

UNITED – We will do everything within our ability to encourage and form trusting relationships, to work together as one team to achieve our goals and advocate for ‘One West Wimmera’.

COLLABORATIVE – We will actively and openly consult with you and work constructively with community organisations, agencies, the business community and other levels of government to our community’s benefit.

OUR GOALS





Purpose of Council meetings

- (1) Council holds scheduled meetings and, when required, unscheduled meetings to conduct the business of Council.*
- (2) Council is committed to transparency in decision making and, in accordance with the Local Government Act 2020, Council and Delegated Committee meetings are open to the public and the community are able to attend.*
- (3) Meetings will only be closed to members of the public, in accordance with section 66 of the Act, if:*
 - (a) there are clear reasons for particular matters to remain confidential; or*
 - (b) a meeting is required to be closed for security reasons; or*
 - (c) it is necessary to enable the meeting to proceed in an ordinary manner.*
- (4) A meeting closed to the public for the reasons outlined in sub-rule 3(b) or 3(c) will continue to be livestreamed. In the event a livestream is not available:*
 - (a) the meeting may be adjourned; or*
 - (b) a recording of the proceedings may be available on the Council website*

The West Wimmera Shire Council Governance Rules set out the meeting procedure rules for this Council Meeting.

Members of the public are reminded that they are required to remain silent during this meeting, except during Section 5 Questions from the Gallery.

This Council meeting will be recorded for live streaming.

Recording of Meeting and Disclaimer

Please note every Council Meeting (other than items deemed confidential under section 3 (1) of the Local Government Act 2020) is being recorded and streamed live on West Wimmera Shire Council's website in accordance with Council's Governance Rules. Live streaming allows everyone to watch and listen to the meeting in real time, giving you greater access to Council debate and decision making and encouraging openness and transparency. All care is taken to maintain your privacy; however, as a visitor in the public gallery, your presence may be recorded. By remaining in the public gallery, it is understood your consent is given if your image is inadvertently broadcast. Opinions expressed or statements made by individual persons during a meeting are not the opinions or statements of West Wimmera Shire Council. Council therefore accepts no liability for any defamatory remarks that are made during a meeting.



Councillors pledge

As Councillors of West Wimmera Shire Council, we solemnly and sincerely declare and affirm that we will consider each item on this agenda in the best interests of the whole municipal community.



In Attendance:

Councillors:

Tim Meyer, Mayor
Helen Hobbs, Deputy Mayor
Richard Hicks
Jodie Pretlove
Tom Houlihan

Executive Leadership Team:

David Bezuidenhout - Chief Executive Officer (CEO)
Dalton Burns – Director Corporate and Community Services (DCCS)
Brendan Pearce - Director Infrastructure Development and Works (DIDW)

Officers:

Philippa Hicks - EA to the CEO
Katie Frost - Governance Manager
Jason Cay - Chief Financial Officer



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1 Welcome

The Mayor declared the meeting open at 2:00 pm.

2 Acknowledgement of Country

The West Wimmera Shire Council acknowledges the traditional custodians of the land on which we meet, and pays respect to their elders, past, present and emerging.

3 Opening Prayer

Almighty God, we humbly ask your blessing upon this Council. Guide and prosper our decisions to the advancement of Your Glory and the true welfare of the people of West Wimmera Shire. Amen.

4 Apologies, Leave of Absences, Declaration of Conflict of Interest

4.1 Apologies

Nil

4.2 Leave of Absence

Nil

4.3 Declaration of Conflict of Interest

Cr Tim Meyer declared a conflict of interest in confidential item 18.2 - C-JUN2026 Kaniva and Serviceton Bowls Clubs - Construction Request for Quote, stating that he is a member of the Kaniva Bowls Club.



5 Questions from the Gallery

5.1 Written Questions on Notice

No questions on notice were received.



5.2 Verbal Questions without Notice

Moved: Cr Richard Hicks

Seconded: Cr Jodie Pretlove

That Council suspend Standing Orders for the purpose of receiving questions without notice from the members of the Gallery.

CARRIED UNANIMOUSLY (5 / 0)

Lynette Sutton - Harrow

We run the Brumby Sanctuary up on the hill in Harrow. Whilst we realise we are not in the Wimmera Shire Council, our work benefits the Wimmera area. So we wanted to come and introduce ourselves to see what support we can have from the West Wimmera Shire. We have had a lot of tourists, we have people using the accommodation, using a caravan park, eating their meals, whatever work we do, because we're on that hill, which splits us out of the Wimmera. Our benefits, though, are for Harrow. We are not doing anything supporting the other Shire. We support the Harrow community and even though we're not in the Shire, we would like to know, is there something that the Council could help with?

Mayor Tim Meyer - There are certainly sponsorship opportunities for events that have been held within West Wimmera Shire. It is fairly problematic and certainly goes against Council policies to actually fund things that aren't within the Shire, so that would definitely be a problem, as we have boundaries all the way around our Shire and we have some residents live on one side and some events happen just over the border, some are just in South Australia. Unfortunately there is no real easy solution to that and we will take it on notice.

Yvonne Foote - Harrow

Can Council please advise how many dogs at residence [REDACTED] have been desexed as per the Department of Agriculture dangerous dog order [REDACTED] which was issued to Council and if that order had been actually reported?

Mayor Tim Meyer- Question taken on notice



Can the Council please detail what facilities and assistance are available to ratepayers who wish to build homes and infrastructure on land in and around Harrow, as it feels like we are currently being restricted by red tape and bureaucracy?

Mayor Tim Meyer - Council is always quite happy to have more housing and are always keen to see people build new houses. We are not trying to stop people from building houses, that's definitely not the case. There are planning laws and there are rules and unfortunately we have to administer them. When a proponent comes up with an idea there is only so much that we can actually do and we can't go out and do this for you, that is up to the proponent and that's where often a lot of these things fall down. There are lots we as a Council are trying to be proactive with at the moment in terms of improving zoning and things like this around our shire and trying to make things as streamlined as we can. If you look at our planning scheme, it's 834 pages, and there's only two provisions in that we as Council can put in, the rest of it is State Government regulations. We have to go by what's in those rules and we get frustrated as much as everyone else. We suggest to meet with our planning officers for advice.

Gurjit Sondhu - Wombelano

On Charam-Wombelano Road there is a pot hole that has been there for nearly two or three months and the shire has been there to fix it four times with gravel and ground dust and it is still the same. Every time you go past every week, you can see there is so much workforce, so much equipment in use, why are you wasting so much rate payer's money on one little project, why can't the engineers work it out to fill the pot hole properly the first time?

Response: The pot hole has been dug out and gravel has been put back in, signage is there to lower the speed and once it is dry enough and the gravel has dried out they will come back and seal it, it will involve multiple visits to the site. In the meantime there are traffic and heavy vehicles and trucks going over it and it will continue to move around a little bit. It might require a third trip but we will get it fixed and eventually we will get it sealed.

On Wombelano Harrow Road we have been trying to get a rubbish bin pick up, about five houses on that road are getting left out, we have been trying for 15 years to get one, can you give me the time span, when will we get the rubbish picked up in the future?

Mayor Tim Meyer - We have no plans currently to expand, they are not the only five residents not getting a rubbish service in the Shire. There is quite a substantial amount of rubbish not getting picked up from rural residents. It is a matter of economics.



Lachie Turner - Harrow

There is an area in Harrow which is a fire hazard, an eyesore and could even be a death trap. I would like to see something organised to clear that area up, it maybe rehabilitated into a recreational area for boating, fishing and canoeing for the district. Is it possible if we work together in the community to try and arrange that, could we get support from Council?

Mayor Tim Meyer - With the fire and fire burn-offs the CFA, I know from my own involvement at CFA, they are actively going out to brigades asking if there are any areas. Talk with the local fire captain, get it on the list that they can burn some of that area. Again, a lot of it's going to come back down to who owns the land, and if it's not Council owned, what the native vegetation is, maybe cultural heritage issues, I know there are canoe trees and things like that, there are quite a lot of issues involved in this. Any proposals we are happy to take on board and consider.

Moved: Cr Richard Hicks

Seconded: Cr Jodie Pretlove

That Council resume Standing Orders.

CARRIED UNANIMOUSLY (5 / 0)



6 Delegates Reports

Delegate Reports are for providing feedback on formal council business and are for information only

6.1 Councillor Tim Meyer (Mayor)

Date	Event
01/07/2026	Councillor Forum
09/07/2026	Kaniva Lions Club Change over evening
14/07/2026	Strategic Leadership Team Meeting
15/07/2026	Pre Council Meeting
15/07/2026	Council Meeting

6.2 Councillor Helen Hobbs (Deputy Mayor)

Date	Event
26/06/2026	GWM Water – Kaniva Drinking Water grand opening
01/07/2026	Councillor Forum
14/07/2026	Strategic Leadership Team Meeting
15/07/2026	Pre Council Meeting
15/07/2026	Council Meeting

6.3 Councillor Richard Hicks

Date	Event
26/06/2026	GWM Water – Kaniva Drinking Water grand opening
01/07/2026	Councillor Forum
15/07/2026	Pre Council Meeting
15/07/2026	Council Meeting

6.4 Councillor Jodie Pretlove

Date	Event
26/06/2026	GWM Water – Kaniva Drinking Water grand opening
01/07/2026	Councillor Forum
15/07/2026	Pre Council Meeting
15/07/2026	Council Meeting



6.5 Councillor Tom Houlihan

Date	Event
01/07/2026	Councillor Forum
15/07/2026	Pre Council Meeting
15/07/2026	Council Meeting

7 Condolences

Nil



8 Confirmation of Previous Minutes

8.1 Council Meeting held on Wednesday, 17 June 2026

RECOMMENDATION:

That the Minutes of the Council Meeting held on Wednesday, 17 June 2026 be taken as an accurate record and confirmed.

Moved: Cr Richard Hicks

Seconded: Cr Jodie Pretlove

That the Minutes of the Council Meeting held on Wednesday, 17 June 2026 be taken as an accurate record and confirmed.

CARRIED UNANIMOUSLY (5 / 0)

Attachments

Nil

9 Business Arising From Previous Minutes

10 Notices of Motion

There were no Notices of Motion submitted for the agenda.



11 Councillor Forum Record

11.1 Councillor Forum Record Wednesday, 3 June 2026

RECOMMENDATION:

That the Record for the Councillor Forum Record Wednesday, 3 June 2026 be received and noted.

Moved: Cr Richard Hicks

Seconded: Cr Helen Hobbs

That the record for the Councillor Forum Wednesday, 3 June 2026 be received and noted.

CARRIED UNANIMOUSLY (5 / 0)

11.2 Councillor Forum Record Wednesday, 1 July 2026

RECOMMENDATION:

That the Record for the Councillor Forum Record Wednesday, 1 July 2026 be received and noted.

Moved: Cr Richard Hicks

Seconded: Cr Helen Hobbs

That the record for the Councillor Forum Wednesday, 1 July 2026 be received and noted.

CARRIED UNANIMOUSLY (5 / 0)



12 Deputations and Petitions

There were no Petitions or Deputations submitted for the agenda.

13 Chief Executive Officer

No Reports



14 Corporate and Community Services

14.1 Audit and Risk Committee Draft Minutes

Directorate: Corporate and Community Services

Report Author: Chief Financial Officer

Report Purpose: For Decision

Purpose

This report presents Council with the draft minutes of the Audit and Risk Committee Meeting held 10 March 2026.

OFFICER RECOMMENDATION:

That Council receives and notes the minutes of the Audit and Risk Committee Meeting held 10 March 2026.

Moved: Cr Richard Hicks

Seconded: Cr Jodie Pretlove

That Council receives and notes the minutes of the Audit and Risk Committee Meeting held 10 March 2026.

CARRIED UNANIMOUSLY (5 / 0)

Declaration of Interest

No officer declared an interest under the Local Government Act 2020 (LGA 2020) in the preparation of this report.

Background

Section 53 (1) of the *Local Government Act 2020* requires that each Council establish an Audit and Risk Committee. The Audit and Risk Committee is a formally appointed Advisory Committee of Council.

The Audit and Risk Committee's role is to report to Council and provide appropriate advice and recommendations relevant to its charter in order to facilitate decision making by Council in relation to the discharge of its responsibilities. The Audit and Risk Committee plays a key role in assisting Council to fulfil its governance and overseeing responsibilities in



relation to financial reporting, internal control, risk management systems, ethical accountability and the internal audit function.

The Audit and Risk Committee (the Committee) does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and is therefore independent of management. Their role is to review, report and provide independent advice.

Risk Management Implications

Risk identified:

Financial risk

Regulatory risk

Reputation risk

Strategic risk

Legislative Implications

The report complies with the requirements of the:
Local Government Act 2020

Environmental Implications

Not applicable

Financial and Budgetary Implications

Not applicable

Policy Implications

This report is supported by the following West Wimmera Shire Council Policy/s:

Fraud & Corruption Control Policy

Risk Management Policy

Council Plan Implications

This report supports the following sections of the West Wimmera Shire Council Plan 2021 – 2025:

Goal 4 – Good Governance

4.5 Maintain a rigorous risk management framework.



Goal 5 – Our Commitment Values

Accountability - We will be responsible, take ownership of our actions and are committed to good governance, excellence, transparency and advocating for our community.

Communication Implications

No Communication Implications

Equal Impact Assessment

No Equal Impact Assessment is required

Conclusion

The draft minutes of the previous Audit and Risk Committee meeting are attached for Council's information.

Attachments

1. 2026 03 10 Audit and Risk Committee Meeting MINUTES [**14.1.1** - 246 pages]



West Wimmera Shire Council

Audit and Risk Committee AGENDA

Tuesday 10 March 2026
2:00 pm

Kaniva Council Office

COUNCIL VISION

Our West Wimmera community is healthy, thriving, diverse, harmonious, prosperous, and self-sustaining, with regional and global connectivity

OUR VALUES

INNOVATIVE - We will proactively respond to change, are optimistic about our future and pursue continuous improvement in everything that we do.

ACCOUNTABLE – We will be responsible, take ownership of our actions and are committed to good governance, excellence, transparency, achievement of goals and advocating for our community.

UNITED – We will do everything within our ability to encourage and form trusting Relationships, to work together as one team to achieve our goals and advocate for 'One West Wimmera'.

COLLABORATIVE – We will actively and openly consult with you and work constructively with community organisations, agencies, the business community and other levels of government to our community's benefit.



1 Procedural

In Attendance:

Committee Members

Richard Ainio (Chair)
Andrew Johnson
Celeste Gregory
Cr Tim Meyer
Cr Jodie Pretlove

Executive Leadership Team, Managers and Officers:

David Bezuidenhout, Chief Executive Officer (CEO)
Brendan Pearce, Director Infrastructure Development and Works (DIDW)
Dalton Burns, Director Corporate and Community Services (DCCS)
Jason Cay, Chief Financial Officer (CFO)
Phillip Gillin, Occupational Health, Safety and Risk Manager
Morgaan Wilson, Acting Governance Manager

External Parties:

Kathie Teasdale, RSD Audit
Paul Harrison, RSD Audit
Cassandra Gravenall, Crowe Australasia



1.2 Acknowledgment of Country

The West Wimmera Shire Council acknowledges the traditional custodians of the land on which we meet, and pays respect to their elders, past, present and emerging.

1.3 Apologies

Dalton Burns.

1.4 Conflict of Interest Declarations

remove-from-minutes-start-do-not-remove}

All Members have a personal responsibility to ensure they are aware of the provisions mandated in the Local Government Act 2020 with regard to Conflict of Interest disclosures.

None Declared.



2 General Business

2.1 Confirmation of Previous Minutes

RECOMMENDATION:

That the Audit and Risk Committee endorse the minutes from the previous meeting held

9 December 2025.

All meetings of the Audit and Risk Committee are minuted in line with good governance practices. The minutes of the previous meeting of the Audit & Risk Committee held 9 December 2025 are attached for members' endorsement.

Attachments

1. 2025 12 09 Audit & Risk Committee Meeting Minutes [**2.1.1** - 27 pages]

**The Audit and Risk Committee endorse the minutes from the previous meeting held
9 December 2025 as an true and accurate record of the proceedings.**



West Wimmera Shire Council

Audit and Risk Committee MINUTES

Tuesday 9 December 2025
2:00 pm

Online Meeting

COUNCIL VISION

Our West Wimmera community is healthy, thriving, diverse, harmonious, prosperous, and self-sustaining, with regional and global connectivity

OUR VALUES

INNOVATIVE - We will proactively respond to change, are optimistic about our future and pursue continuous improvement in everything that we do.

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UNITED – We will do everything within our ability to encourage and form trusting Relationships, to work together as one team to achieve our goals and advocate for 'One West Wimmera'.

COLLABORATIVE – We will actively and openly consult with you and work constructively with community organisations, agencies, the business community and other levels of government to our community's benefit.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

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AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

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AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

1 Procedural

In Attendance:

{Committee Members

Richard Ainio (Chair)
Andrew Johnson
Celeste Gregory
Cr Tim Meyer
Cr Jodie Pretlove

Executive Leadership Team, Managers and Officers:

David Bezuidenhout, Chief Executive Officer (CEO)
Brendan Pearce, Director Infrastructure Development and Works (DIDW)
Dalton Burns, Director Corporate and Community Services (DCCS)
Phillip Gillin, Occupational Health, Safety and Risk Manager
Katie Frost, Governance Manager

External Parties:

Kathie Teasdale, RSD Audit
Paul Harrison, RSD Audit
Cassandra Gravenall, Crowe Australasia

1.2 Acknowledgment of Country

The West Wimmera Shire Council acknowledges the traditional custodians of the land on which we meet, and pays respect to their elders, past, present and emerging.

1.3 Apologies

Nil.

1.4 Conflict of Interest Declarations

None Declared.



2 General Business

2.1 Confirmation of Previous Minutes

All meetings of the Audit and Risk Committee are minuted in line with good governance practices. The minutes of the previous meeting of the Audit & Risk Committee held

16 September 2025 are attached for members' endorsement.

RECOMMENDATION:

That the Audit and Risk Committee endorse the minutes from the previous meeting held 16 September 2025.

Andrew Johnson Moved and Celeste Gregory Seconded that the Audit and Risk Committee endorse the minutes from the previous meeting held 16 September 2025.



3 Financial Reporting

3.1 Quarterly Budget Report Q1 30 September 2025 & Financial Statements 2024-2025

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the financial update.

Profit and Loss

Operating Income

Operating income is 8% below budget due to a smoothed monthly allocation of operating grants. Since much of the Financial Assistance grants (FAGS) funding was received and recognised in FY2025, we expect to remain behind budget until June 2026.

Non-Operating Income

Commonwealth capital grants are budgeted evenly throughout the year. No payments were received in July 2025. A claim has been submitted for the first R2R payment totaling \$593,000 for scheduled works this quarter, and a payment of \$229,000 is anticipated for the recently completed Mooree Road widening project. It is expected that the budget will align by the end of the quarter.

Initial State capital grant payments have been received for projects not originally included in the budget: Goroke AFL Lights (\$304,000), Kaniva Bowls (\$330,000), and Goroke Swimming Pool (\$36,000).

Operating Expenses

Employee costs are under budget due to ongoing Enterprise Agreement negotiations. Materials and services spending is below budget with several accounts exceeding budget including annual insurance premiums, motor vehicle registration being offset by lower than expected spend in contractors.

Balance Sheet

Council rates have been levied and are now sitting as receivable on the balance sheet. With an associated payable approx. \$2M recorded as payable for the Emergency Service and Volunteer Fund levied as part of the rates process.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

Capital Works

Minimal capital works have been conducted to September 2025.

Financial Statements 2024-2025

The final audited financial statements for 2024-2025 are attached for your information.
There were no significant changes to the draft statements presented at the last ARC meeting.

[Attachments](#)

The Audit & Risk Committee note and receives the financial update.



3.2 CEO Reimbursements & Corporate Card Expenditure

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the CEO Reimbursements and Corporate Credit Card Expenditure.

The Local Government Act 2020 allows that the Chief Executive Officer are not left out of pocket for the carrying out of Council business. Accordingly, any out-of-pocket expenses incurred by the Chief Executive Officer can be charged to their corporate card or reimbursed to them upon receipt of a suitable claim.

From time-to-time the Chief Executive Officer incur expenses in the course of undertaking Council Business. These expenses may include travel, accommodation, meals or minor equipment necessary to undertaking Council business. It is reasonable that these expenses be reimbursed.

Reimbursement is made after a claim is submitted in the appropriate form including the provision of receipts, with claims made by Chief Executive Officer being approved or rejected by the Mayor.

Corporate Card Statements and reimbursements are approved in accordance with Council's Councillor Expense Policy and must show a nexus to formal Council business.

The Chief Executive Officer reimbursements are attached for members' information, in accordance with s.40(2) of the Local Government Act 2020.

The Audit & Risk Committee note and receives the CEO Reimbursements and Corporate Credit Card Expenditure.



3.3 Councillor Reimbursements & Corporate Credit Card Expenditure

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Councillor Reimbursements and Corporate Credit Card Expenditure report.

The *Local Government Act 2020* allows that Councillors are not left out of pocket for the carrying out of Council business. Accordingly, any out-of-pocket expenses incurred by Councillors can be reimbursed to them upon receipt of a suitable claim.

From time-to-time Councillors incur expenses while undertaking Council Business. These expenses may include travel, accommodation, meals or minor equipment necessary to undertaking Council business. It is reasonable that these expenses be reimbursed.

Reimbursement is made after a claim is submitted in the appropriate form including the provision of receipts. Councillor claims are approved or rejected by the Chief Executive Officer.

Reimbursements are approved in accordance with Council's Councillor Expense Policy and must show a nexus to formal Council business.

Councillor reimbursements are attached for Member's information, in accordance with s.40(2) of the *Local Government Act 2020*.

Attachments

The Audit & Risk Committee note and receives the Councillor Reimbursements and Corporate Credit Card Expenditure report.



3.4 Budget Timeline

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the 2026/27 budget development timeline.

The Local Government Act 2020 requires the Council to prepare and adopt its annual budget along with its deliverable objectives provided in Council's Annual Plan. This process of budget development undergoes various stages of planning, development, internal consultations, Council's internal workshop for reviews before the Draft Annual Budget goes into public domain for community consultation.

WWSC has initiated its planning phase for Annual Budget 2026-27. Discussions have covered our internal workflow as well as basic parameters driving the budget development process. There will be startup activities happening in the process which may include service reviews to set performance targets, workforce planning, capital works planning, prospective funding and grants etc.

The Senior Leadership Team will be provided with a timeline of various annual and strategic documents which will be developed in next few months / quarters. WWSC has developed this process to continually improve and consolidate in the delivery of its annual budget and strategic documents to the community and to the regulatory authorities in a timely manner.

The 2026/27 budget timeline is attached here for Audit & Risk Committee to note.

Attachments

The Audit & Risk Committee note and receives the 2026/27 budget development timeline.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

4 Internal Audit

4.1 Internal Audit Update Report

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the internal audit update report.

Kathie Teasdale from RSD Audit will provide an update on the internal audit program. RSD have recently completed the internal audit into Emergency Management, with the final report attached for members' information.

The next internal audit is Financial Sustainability and is due to be conducted in early 2026. The scope has been attached for members' review.

Attachments

The Audit & Risk Committee note and receives the internal audit update report.



4.2 Industry Update Report

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the industry update report.

Attached is RSD's Industry Update Report – Q1 FY2026, Key topics within the report include Financial Sustainability, Artificial Intelligence and Cyber Security Awareness and Incidents.

Attachments

The Audit & Risk Committee note and receives the industry update report.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

5 External Audit

5.1 External Audit Final Management Letter & Closing Report

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the summary of final management letter issues update report.

The Victorian Auditor General's Office (VAGO), through their agents (Crowe Australasia for the 2024-25 financial year), undertake an annual audit on Council's finances and operations.

As part of that audit particular items of risk relating to Council's control systems may be highlighted. These risks are identified in the Audit Management Letter to Council and Closing Report.

These reports were presented to the committee and discussed at the September Audit and Risk Committee meeting and final copies are attached for members' information.

The Audit & Risk Committee note and receives the summary of final management letter issues update report.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

6 Other Responsibilities

6.1 Audit & Risk Committee Chair Biannual Report

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Audit Risk Committee Chair Bi-annual Report.

West Wimmera Shire Council (Council) employs the Audit and Risk Committee as an advisory committee of Council in accordance with s.53 of the *Local Government Act 2020* (the Act).

As outlined in section 5.7 of the Audit and Risk Committee Charter, and in accordance with section 54(5) of The Act, the Audit and Risk Committee shall prepare a bi-annual audit and risk report that describes the activities of the Audit and Risk Committee and includes its findings and recommendations. This report must be provided to the Chief Executive Officer for tabling at the next Council meeting.

The report has been prepared by Chair Mr Richard Ainio and has been provided to Members for review. It will be tabled along with the minutes of this meeting at the next Council meeting.

Attachments

Richard Ainio Moved, Celeste Gregory Seconded that the Audit and Risk Committee endorse the Audit & Risk Committee Chair Bi-annual Report.



6.2 Annual Meeting Schedule and Work Plan

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee adopt the attached Annual Meeting Schedule and Annual Work Plan for 2026.

As outlined in the Audit and Risk Committee Charter, the committee must meet at least four times per year, with authority to convene additional meetings as circumstances require. To assist with planning, a proposed meeting schedule for the following 12-month period was developed and provided for members consideration and feedback.

An Audit & Risk Committee Work Plan provides the Committee with a set process to review and assess important documentation and reports and a chance to analyse key risks to Council in a structured manner.

The draft annual internal audit plan for 2026 has been deferred until the March ARC meeting.

The proposed Audit and Risk Committee meeting schedule and annual work plan for 2026 are attached for your review.

Attachments

Richard Ainio Moved and Andrew Johnson Seconded that the Audit & Risk Committee adopt the Annual Meeting Schedule and the Work Plan.

ACTION: To move The Audit & Risk Committee Meeting in September from the 8th to the 15th September 2026.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

6.3 Audit & Risk Committee Work Plan

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the annual work plan.

Part of providing effective oversight to Council activities by the Audit & Risk Committee (the Committee) includes the schedule of regular activities to be reviewed by the Committee.

This allows the Committee to ensure that all important aspects of the Council's activities are being overseen.

An Audit & Risk Committee Work Plan provides the Committee with a set process to review and assess important documentation and reports and a chance to analyse key risks to Council in a structured manner. Attached is a proposed Annual Work Plan as developed for Council by RSD Audit.

There are a number of items listed on the Work Plan which fall due in June which are included as items of business (either new or standing items) separately in this agenda.

The Audit & Risk Committee Work Plan provides the Committee with a clear process to assess and analyse risk to Council.

Attachments

The Audit & Risk Committee note and receives the annual work plan.



6.4 Review Outstanding Action Items

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the report on Audit & Risk Committee actions update for information.

The Audit Committee recommends particular actions to Council and management from time to time with an aim of improving governance and accountability.

For the Audit Committee to be effective it should make recommendations to Council and management on improvements that can be made to Council's governance controls and must then follow up with Council and Management as to the implementation status of these recommendations.

The attached schedule outlines the status of recommendations the Audit Committee has made at its meetings.

It is important that the Audit Committee follow up on the progress of any recommendations it has made to ensure that Council maintains a sound governance and internal control framework.

Attachments

Celeste Gregory Moved and Andrew Johnson Seconded that the Audit and Risk Committee motion to close the two outstanding items.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

7 Risk Management & Internal Controls

7.1 OHS & Risk Management Update

Report Author: Phillip Gillin, Occupational Health, Safety and Risk Manager

RECOMMENDATION:

That the Audit and Risk Committee note and receives the OHS & Risk update.

This report provides an update to the Audit and Risk Committee on current and emerging risk management and OHS issues.

Council's risk register provides a high-level rating of risks which affect Council's service provision. All actions carry some level of risk, whilst it is not possible to eliminate risk, Council can employ a system of internal controls to mitigate the potential occurrence and effects of risk. The register records those risks which are at a strategic level which Council believes may have a material impact upon its operations, and a summary of the internal controls in place to manage the risk. Council updated the Strategic Risk Register at the Strategic Risk Review Committee Meeting held on the 2 September 2025.

A verbal update will be provided by the OHS & Risk Manager outlining the following attachments:

Appendix 1: OHS Committee Minutes No 174 18 November 2025

Appendix 2: Minutes Strategic Risk Review Committee 25 November 2025

Appendix 3: Agenda Strategic Risk Register 25 November 2025 including Strategic Risk Register

Appendix 4: West Wimmera Shire Council Premium Forecast 2026-27

Incident Reporting

	2024					2025					
Title	Q1	Q2	Q3	Q4	Total	Q1	Q2	Q3	Q4		Total
Incidents	3	3	7	9	22	4	7	4	1	6 less	16
Hazard	8	8	15	6	37	8	11	14	18	14 more	51
Near Miss	4	2	6	9	21	3	5	5	5	3 less	18
Vehicle	6	7	2	3	18	5	9	7	4	7 more	25
Total	21	20	30	27	98	20	32	30	28		110

There has been 1 new Workcover claim lodged in the reporting period.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

The incident reporting period is from 21 August 2025 – 12 November 2025

Notifiable Incidents

Nil

Training Update

Completed

- Manual Handling Training
- Skin Cancer Checks
- Health and Safety Representatives Refresher

Upcoming

- First Aid (Children's Services) January 2026

Policies and Procedures update

Approved

Nil

OHS Management Plan

The OHS Management Plan is being developed as a key strategic OHS document that will provide a framework for OHS within the Council and will link external documents within the plan. The OHS Management Plan will be managed on the Intranet.

It is currently 80% complete.

OHS Committee Minutes

Appendix 1: OHS Committee Minutes No 174 18 November 2025

Psychosocial legislation update, creating risk assessments to support Councils commitment to managing psychosocial hazards.

Implementation of the WWSC OHS Committee Actions Register there are currently 4 open items on the register.

RSD OHS Audit update currently there have been 10 RSD OHS Audit actions that have been completed.

Review OHS Committee Terms of Reference.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

Business Continuity Plan (BCP)

The Business Continuity Plan (BCP) 2026 will begin with a desk top audit to be undertaken by Jardine Llyod Thompson (JLT) in February 2026.

Legal Matters

Nil

RISK MANAGEMENT UPDATE

Strategic Risk Review Committee SRRC)

On the 2 September 2025 the SRRC meeting was held.

The eight current strategic risks were reviewed and presented by the risk owners at the meeting.

General Business

The council has purchased the Reliansys risk management software. The council already uses the Reliansys software for other applications.

Dalton Burns, Director of Corporate and Community Services provided a brief update and training session to the Strategic Risk Review Committee.

The strategic risk register will be presented in the new format in 2026

Brief presentation provided by Phillip Gillin OHS and Risk Manager on the recent fraud involving the Gold Coast and Noosa Councils

In total, there were over 5 million dollars the fraudster was able to successfully change the contact details and bank account details of a legitimate Council supplier after the money was pilfered over a 12-month period.

In line with the recent RSD OHS Audit, a new incident and investigation process was presented for comment at the SRRC which will be reviewed at monthly Senior Leadership Meetings.

All staff are being retrained in the use of Elumina and the new incident reporting and investigation process as part of the Council wide OHS reinduction.

Appendix 2: Minutes Strategic Risk Review Committee 25 November 2025

Appendix 3: Strategic Risk Register Current 25 November 2025

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

INSURANCE

Insurance Renewal 2026-27

The insurance renewal process will begin in January 2026 .

WORKCOVER

I am meeting monthly with EML Councils Work Cover insurer at our November meeting they provided a premium calculation for the 2026-27 premium.

The projection is for the 2026-27 premium predicting a saving of \$80,379 this is based on a remuneration of \$12,132,220.00 (The remuneration is predicted to be less) .

Council could potentially reduce their premium by 41.85% over a 2-year period.

The premium rate a key factor in determining Councils premium.

The calculation is premium rate % x Remuneration = Premium.

Performance rating is measured against industry average 1.0 is industry average at 0.938197% it is the first time in my tenure Council have been better than industry average.

KPI	2025-26	2026-27	Comments
Premium	\$387,171.00	\$306,632.00	Reduction of \$80,379
Remuneration calculation based on	\$11,582,072.00	\$12,132,220.00	I assume the 2025-26 remuneration will be much less than this, which will reduce the premium further
Premium reduction %	17.41%	24.44%	41.85% Premium reduction over 2 years
Premium rate %	3.0446%	2.3006%	remuneration x premium rate = Premium
Performance rating	1.241628%	0.938197%	1.0% is industry average it is the first time we are under industry average

Appendix 4: West Wimmera Shire Council Premium Forecast 2026-27

Attachments

Celeste Gregory Moved and Andrew Johnson Seconded that the Audit and Risk Committee note this report.

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West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

7.2 Policy Tracker

Report Author: *Katie Frost, Governance Manager*

RECOMMENDATION:

That the Audit and Risk Committee endorse the attached Councillor Expenses Policy and the CEO Employment & Remuneration Policy.

As part of its annual work plan, the Audit and Risk Committee is provided with a Policy Tracker bi-annually for review (March and September). This document lists all of Council's policies, review cycles and review dates and is maintained through the program RelianSys.

The Policy Tracker provides Council with a significant risk mitigation tool in that it provides Council with oversight of the review of Council policies which form a fundamental building block of Council's risk management process.

The following policies are due for review and are presented in draft form for the Audit and Risk Committee's feedback prior to being tabled at a Council meeting:

- Councillor Expenses Policy
- CEO Employment & Remuneration Policy

Attachments

Celeste Gregory Moved and Andrew Johnson Seconded that the Audit and Risk Committee endorse the two tabled policies.



7.3 Instrument of Delegation

Report Author: Katie Frost, Governance Manager

RECOMMENDATION:

That the Audit and Risk Committee note and receives the S6 Instrument of Delegation.

The *Local Government Act 2020* provides that a council and its Chief Executive Officer (CEO) may, by Instrument of Delegation, delegate to a member of staff, any power, duty or function of the Council other than some powers (such as adoption of the budget), that are reserved for Council decision. The S6 Instrument of Delegation allows for the Council to delegate to various positions in the organisation.

Every six months, delegations are reviewed by Council's solicitors who update any new, changed or deleted provisions of legislation. A review was completed in November with updated provisions relating to the *Planning and Environment Act 1987*, the *Food Act 1984*, *Cemeteries and Crematoria Regulations 2025* and the *Road Management Act 2004*.

These updates are attached for members' information along with the complete S6 Instrument of Delegation.

Attachments

The Audit & Risk Committee note and receives the S6 Instrument of Delegation.

ACTION: Future reports to be tabled in a black line version with a cover paper highlighting any significant changes.



7.4 Legislative Compliance Framework & Tracker

Report Author: *Katie Frost, Governance Manager*

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Legislative Compliance Tracker.

Council recognises that as a government body, it has a significant responsibility to comply with legislative obligations and must comply with obligations set out in the *Local Government Act 2020* and its regulations.

The role of a council is to provide good governance in its municipal district for the benefit and wellbeing of the municipal community. It must, in the performance of its role, give effect to the overarching governance principles outlined in the *Local Government Act 2020*. Council has developed a legislative compliance tracker to capture Council's progress towards achieving statutory deadlines which is attached to this report.

Attachments

The Audit & Risk Committee note the Legislative Compliance Tracker.



7.5 IT Security Review Report

Report Author: Morgaan Wilson, Information Systems Lead

RECOMMENDATION:

That the Audit and Risk Committee note and receives the IT Security Review Report.

Incident Summary

On 04/09/2025, WWSC became aware that CFO Jason Cay's Microsoft account was compromised and had been sending out malicious emails. This breach was most likely due to a phishing email posing as Microsoft login link.

- Initial attempted access to Jason's account was on 12/08/2025.
- First successful access 28/09/2025 from Vietnam.
- Logged into Office Home, Outlook Web, Microsoft Teams, My Account
- No indication of actions taken on the account or against other accounts/resources.
- Next log in for emails 03/09/2025 - In total 1600 spam emails sent to internal and external parties.

This report has been forwarded to DCCS, Manager of Governance and CT – ICT Vendor for WWSC and DGS (Cyber.vic.gov).

Measures Taken

- CT completed initial remediation (locked account, changed MFA and Password and closed all external sessions)
- CT completed initial investigations (looked at logs, investigated access (basic) and provided WW with updates)
- DGS (Cyber.vic.gov) was notified, case was opened and Morgaan co-operated with all requests for information, details and actions.
- Report ran to check for any other external sessions.

Outcome

- Account was reopened when safe for use, MFA and password were reset.
- All email recipients that had a Council, Education or Government email address were notified of the incident and urged to contact their IT department if concerned.
- DGS closed case, satisfied no further breach of data or malicious access.

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West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
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Future Proofing

- Phishing training completed in October 2025 as part of Cyber Security Awareness month workshops
- LMS module for cyber security developed and due to be rolled out before end of year
- Conditional access policy added to Environment – this blocks any M365 logins that originate outside of WWSC geo-location.
- Continued development and action in the area of cyber security underway.

Attachments

The Audit & Risk Committee note and receives the IT Security Review Report.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council



MINUTES - Audit & Risk Committee - 9 December 2025
West Wimmera Shire Council

4.3 Confidential Discussion

A confidential section of the meeting allowed for the Audit and Risk Committee members to meet with the internal and external auditors to discuss and provide any feedback to the Committee.

The Audit & Risk Committee note and receives this report.

8 Next Meeting

8.1 Close of Meeting

Meeting closed:

The Audit & Risk Committee Agenda - 9 December 2025 was declared closed at 3:14 pm

Next Meeting:

Tuesday 10 March 2026.



3 Financial Reporting

3.0 Quarterly Budget Reports

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Quarterly Budget Report Q2, 31 December 2025.

Profit and Loss

Operating Income

Operating income is 6% below budget due to a smoothed monthly allocation of operating grants. Since much of the FAGS funding was received and recognised in FY2025, we expect to remain behind budget until June 2026.

Non-Operating Income

Commonwealth capital grants are budgeted evenly throughout the year. Claims have been submitted for the first quarter for R2R payment totaling \$648,000 and second quarter for scheduled works. It is expected that the budget will align by the end of the year.

Initial State capital grant payments have been received for projects not originally included in the budget: Goro AFL Lights (\$304,000), Kaniva Bowls (\$330,000), and Goro Swimming Pool (\$36,000).

Operating Expenses

Employee costs are on budget due to ongoing Enterprise Agreement negotiations offset by the timing of fortnightly payment runs with 14 fortnightly payments occurring in the first six months.

Materials and services spending is below budget with several accounts exceeding budget including annual insurance premiums, motor vehicle registration being offset by lower than expected spend in contractors.



Balance Sheet

Council rates have been levied and are now sitting as receivable on the balance sheet. With an associated payable approx. \$2M recorded as payable for the Emergency Service and Volunteer Fund levied as part of the rates process.

Capital Works

15% of capital works have been completed by December 2025. Most of the road construction and resheeting is scheduled to occur in the second half of the year.

Attachments

1. Capital Report December 2025 [**3.0.1** - 1 page]
2. Financial Statements Dec 2025 [**3.0.2** - 3 pages]

The Audit & Risk Committee note and receives this report.

Cassandra Gravenall joined the meeting at 14:12

MINUTES - Council Meeting - 15 July 2026 West Wimmera Shire Council

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Capital Works Program
West Wimmera Shire Council
For the year to date ending 31 December 2025

Description	Comments	Budget 2026 FY \$	Actual 30 June 2026 \$	Budget Remaining \$	Financial Progress %
Rural & Urban Drainage	Provision only	30,000	41,351	- 11,351	138%
Footpaths	Provision only	10,000	1,666	8,334	17%
Kerb & Channel	Provision only	10,000	2,025	7,975	20%
Buildings, Structures & Land		546,709	33,617	513,092	6%
Connection of Council properties into Goroke Sewer		8,000	148	7,852	2%
Kaniva Pool Painting		10,000	8,275	1,725	83%
Goroke pool painting		10,000	11,605	- 1,605	116%
Apsley mens urinal and drain replacement		10,000	-	10,000	0%
Johnny Mullagh Discovery Centre Floor leveling		15,000	11,227	3,773	75%
Goroke Pool Water Leak		5,000	1,925	3,075	38%
Water Chlorinator (Goroke Swimming Pool)		40,000	-	40,000	0%
Kaniva Depot -		150,000	85	149,915	0%
Library Open access		198,709	-	198,709	0%
West Wimmera Workers Accomodation (subject to funding)	Council contribution only	100,000	-	100,000	0%
Edenhope office		-	352	- 352	100%
Open Space		303,700	37,800	265,900	12%
Incidental Park Furniture	Provision if required only	20,000	-	20,000	0%
Kaniva Dog Park		90,000	37,365	52,635	42%
Goroke PreSchool Playground Upgrade		193,700	-	193,700	0%
Apsley Playground		-	434	- 434	100%
Roads		1,788,408	44,774	1,743,634	3%
Mooree Road, Reconstruction and Widening, Ch 5800 - Ch 7600 x 6.2m seal	Final seal	79,236	4,802	74,434	6%
Goroke Nurcoun, Reconstruction and Widening Ch 1200 - Ch 2600 x 6.2m seal	Final seal	61,628	-	61,628	0%
South Lillimur Rd Ch 21640 - Ch 22540 x 4.2m seal	Final seal	26,838	-	26,838	0%
Elizabeth St, Edenhope, Parking Lane construction, Anne St - Mollison St, South Side	Final seal	10,850	-	10,850	0%
Edenhope Aerodrome Taxiway	Final seal	15,000	-	15,000	0%
Yearlinga Rd Ch 2826 - Ch 3651 x 6.0m seal	Final seal	35,200	-	35,200	0%
Mooree Road, Reconstruction and Widening, Ch 4560 - Ch 5800 x 6.2m seal		476,656	-	476,656	0%
Local Road Railway Crossings - Signage and speed limit		100,000	10,890	89,111	11%
Lake St, Edenhope - Wombat crossing and speed limit		102,000	-	102,000	0%
Apsley Natimuk Rd and Patyah Bringalbert North Rd corner		831,000	29,083	801,918	3%
Kadnook - Connewirricoo Rd., Reconstruction & Widening, Ch 990 - Ch 4710 x 6.2m seal (SUBJECT TO FUNDING)	Council contribution (year 1 only)	50,000	-	50,000	0%
Linemarking	Provision only	20,000	-	20,000	0%
Shoulder Resheeting		400,000	-	400,000	0%
Resheeting		1,354,418	143,775	1,210,643	11%
Church Rd Kaniva Ch 0 to 650 Resheet			7,524		
Grant and Richs Rd Ch 800 to 2325 Resheet			16,808		
Merrett Rd Ch 2240 to 2880 Resheet			6,910		
Goodwins and Crouchs Rd Ch 0 to 1350 Resheet			81,082		
Billyho Rd Ch 4370 to 5950 Resheet			16,882		
N Goodwin Rd Ch 7620 to 8030 Resheet			3,514		
Lawloit East Rd Ch 70 to 1100 Resheet			11,056		
Street Lighting	Provision only	10,000	-	10,000	0%
Projects carry forwards		570,454	170,974	399,480	30%
Budjik St Footpath, Farmers St - Webb St W4815		56,100	30,034	26,066	54%
Budjik St, Kaniva, Madden St - Sport St - DESIGN ONLY W4835		39,008	-	39,008	0%
External painting of Kaniva town hall W4819		78,000	82,748	- 4,748	106%
Yearlinga Rd Ch 2826 - Ch 3651 x 6.0m final seal W4704		35,145	-	35,145	0%
Edenhope Aerodrome Fire Upgrade W4699		322,191	56,806	265,385	18%
Kaniva Traffic Review W4692		40,010	-	40,010	0%
Lake Wallace Boat Ramp	Carry over of final invoices	-	1,387	- 1,387	100%
Plant and Vehicles		-	-	-	100%
Total		3,259,271	475,981	2,927,064	15%

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West Wimmera Shire Council

Profit and Loss

West Wimmera Shire Council

For the 6 months ended 31 December 2025

Account	Actual YTD	Budget YTD	Budget Variance	% Var.	Annual Budget	Notes
Operating Income						
Rates and Charges	9,275,389	9,184,935	90,454	1%	9,184,935	
User Fees	321,521	298,384	23,137	8%	596,276	
Statutory Fees and Fines	51,309	50,217	1,092	2%	171,779	
Contributions	0	151,002	(151,002)	-100%	302,004	1
Operating Grants	2,928,273	5,005,328	(2,077,055)	-41%	9,915,356	2
Interest Income	120,883	15,000	105,883	706%	30,000	3
Other Income	2,106,711	1,064,896	1,041,815	98%	2,131,822	4
Total Operating Income	14,804,086	15,769,762	(965,676)	-6%	22,332,172	
Gross Profit	14,804,086	15,769,762	(965,676)	-6%	22,332,172	
Non Operating Income						
Net gain / (loss) on disposal of assets	6,059	57,498	(51,439)	-89%	114,996	5
Commonwealth Capital Grants	877,000	1,738,914	(861,914)	-50%	3,477,828	6
State Capital Grants	556,069	264,354	291,715	110%	528,708	7
Total Non Operating Income	1,439,128	2,060,766	(621,638)	-30%	4,121,532	
Operating Expenses						
Employee Costs	5,532,930	5,535,588	(2,658)	0%	11,071,176	
Materials & Services	4,587,277	4,918,470	(331,193)	-7%	9,267,986	8
Interest Expense	33,411	40,002	(6,591)	-16%	80,004	
Depreciation	4,163,165	4,184,256	(21,091)	-1%	8,368,512	
Other Expenses	241,191	369,114	(127,923)	-35%	508,493	9
Total Operating Expenses	14,557,974	15,047,430	(489,456)	-3%	29,296,171	
Net Operating Profit	246,112	722,332	(476,220)	-66%	(6,963,999)	
Net Profit (including Non Operating Income)	1,685,241	2,783,098	(1,097,857)	-39%	(2,842,467)	
Work in Progress						
Work in Progress - Wages	45,608	0	45,608	0%	0	
Work in Progress - Wages Oncosts	21,891	0	21,891	0%	0	
Work in Progress - Contractors	224,386	0	224,386	0%	0	
Work in Progress - Materials	158,713	0	158,713	0%	0	
Work in Progress - Internal Plant	22,293	0	22,293	0%	0	
Work in Progress - External Plant	1,050	0	1,050	0%	0	
Work in Progress - Other	2,040	0	2,040	0%	0	
Total Work in Progress	475,981	0	475,981	0%	0	

Notes

- Contributions for the construction of the Edenhope Recreation Reserve are sitting on the Balance Sheet to be recognised in line with the project progress
- We have received 12.5% of the total 2026 FY FAGS allocation this FY. We budgeted for the allocation to be received equally across the FY however received and recognised 50% in the 2025 FY. Providing the payment schedule remains constant we should meet budget with a substantial payment in late 2026FY for the following FY.
- Cash position remains strong and we have continued to invest loan funds.
- Other income includes positive variations for drought support administration 57k, and June 2025 Vicroads payment received in 25-26 of 531k.
- YTD only minor plant sales have been completed.
- R2R (Roads to Recovery) funding 2.44m, YTD have received only the 1st quarterly claim. Quarter 2 claim will be received in February 2026.
- We have received initial payments for the Sports and Rec grants for Goroke Rec Reserve, Kaniva Bowls Club and TAC projects that have been confirmed funding this year that were not budgeted.
- Contractor spend is underbudget YTD, this is budgeted evenly across the year however significant seasonal factors affect the actual expenses including pool open hours, construction claims and contracted works timing.
- Timing variation for costs yet to occur including external and internal audit costs 80k.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Balance Sheet

West Wimmera Shire Council
As at 31 December 2025

Account	31 Dec 2025	30 June 2025
Assets		
Current Assets		
Cash and Cash Equivalents	8,003,682	10,835,182
Trade & Other Receivables	10,281,789	987,940
Inventory	167,688	106,527
Prepayments	0	20,020
Other Assets	0	17,001
Total Current Assets	18,453,160	11,966,670
Non-current Assets		
Property, Plant and Equipment	257,422,103	261,585,268
Investment in Associates	427,870	427,870
Total Non-current Assets	257,849,973	262,013,138
Total Assets	276,303,133	273,979,808
Liabilities		
Current Liabilities		
Trade & Other Payables	2,907,395	2,222,818
Trust Funds & Deposits	829,359	612,645
Contract Liabilities	1,660,529	1,152,978
Provisions	2,181,625	2,179,342
Loan - Treasury Corporation of Victoria	2,000,000	2,000,000
Total Current Liabilities	9,578,908	8,167,784
Non-current Liabilities		
Provisions	298,686	298,686
Total Non-current Liabilities	298,686	298,686
Total Liabilities	9,877,595	8,466,470
Net Assets	266,425,538	265,513,338
Equity		
Asset Revaluation Reserves	229,870,458	229,870,458
Restricted Reserves	1,945,371	2,242,431
Retained Earnings	34,609,709	33,400,450
Total Equity	266,425,538	265,513,338

1. 2026 FY rates are raised and reported as receivable. This will reduce with in quarter 3 with payment in full due.

2. ESVF installment due at the end of December included in payables.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Statement of Cash Flows

West Wimmera Shire Council

For the 6 months ended 31 December 2025

Account	Jul-Dec 2025	2025
Operating Activities		
Rates and Charges	(331,765)	8,852,341
Statutory fees and fines	60,320	164,809
User Fees	1,560,806	788,755
Grants - Operating	3,638,622	14,930,658
Grants - Capital	1,289,489	2,511,103
Contributions	0	76,364
Interest received	137,884	390,695
Receipts from other income	1,302,688	2,048,227
Employee costs	(6,091,471)	(11,602,438)
Payments for materials and services	(3,439,006)	(10,538,467)
Cash payments from other operating activities	(282,273)	(558,400)
Interest Expense	(33,411)	(913)
Net Cash Flows from Operating Activities	(2,188,116)	7,062,733
Investing Activities		
Payment for property, plant and equipment	(879,207)	(11,827,506)
Disposal of assets	6,665	468,968
Assets - Parks, open spaces and streetscapes	0	4,413
Assets - Recreation, leisure and community	0	389,585
Assets - Computers and Telecomms	0	4,445,901
Net Cash Flows from Investing Activities	(872,541)	(6,518,638)
Financing Activities		
Trust Funds & Other Deposits	229,675	247,436
Other cash items from financing activities	(517)	2,000,000
Net Cash Flows from Financing Activities	229,158	2,247,436
Net Cash Flows	(2,831,499)	2,791,531
Cash and Cash Equivalents		
Cash and cash equivalents at beginning of period	10,834,795	8,043,264
Net change in cash for period	(2,831,499)	2,791,531
Cash and cash equivalents at end of period	8,003,295	10,834,795



3.1 CEO Reimbursements and Corporate Card Expenditure

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the CEO Reimbursements and Corporate Card Expenditure Report.

West Wimmera Shire Council holds a small number of credit cards for the use of staff and the Mayor. Statements from the CEO's credit card along with a quarterly report detailing the usage by cardholder and by expenditure type are provided for the Committee's information.

A standing item at all Audit and Risk Committee meetings will be a sighting and check of the review of WWSC Credit Cards.

Attachments

1. ARC CEO Reimbursements and Credit Card Jan 26 [3.1.1 - 2 pages]

The Audit & Risk Committee note and receives this report.

West Wimmera Shire Council

Schedule of Expenses - CEO



	Car Wash	Conferences & Seminars	Meals & Refreshments	Subscriptions	Travelling	Vehicle Fuel	Total
CEO Reimbursements - Jul 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEO Reimbursements - Aug 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEO Reimbursements - Sep 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEO Reimbursements - Oct 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEO Reimbursements - Nov 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEO Reimbursements - Dec 2025	\$ -	\$ -	\$ -	\$ 1,272.85	\$ -	\$ -	\$ 1,272.85
CEO Reimbursements - Jan 2026	\$ -	\$ -	\$ -	\$ 460.91	\$ -	\$ -	\$ 460.91
CEO Reimbursements - Feb 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEO Reimbursements - Mar 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEO Reimbursements - Apr 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEO Reimbursements - May 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEO Reimbursements - Jun 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reported to Audit & Risk Committee	\$ -	\$ -	\$ -	\$ 1,733.76	\$ -	\$ -	\$ 1,733.76

West Wimmera Shire Council

Schedule of Expenses - CEO Credit Card



	Car Wash	Conferences & Seminars	Meals & Refreshments	Subscriptions	Travelling	Vehicle Fuel	Visa Card Fee	Total
Credit Card Expenses - Jul 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Aug 2025	\$ 25.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 34.40
Credit Card Expenses - Sep 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Oct 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Nov 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Dec 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Jan 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Feb 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Expenses - Mar 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Expenses - Apr 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Expenses - May 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Expenses - Jun 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reported to Audit & Risk Committee	\$ 25.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63.00	\$ 88.40



3.2 Draft Budget

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Annual Budget Presentation.

This report presents an Annual Budget presentation for 2026-27 to the Audit & Risk Committee for information.

This is a high-level document outlining the forecast financials upon which detailed budget documents will be prepared for adoption.

As part of the Audit & Risk Committee Charter, the Annual Budget should also be presented to the Audit & Risk Committee for information.

West Wimmera Shire Council had a well-coordinated and planned budget development timeline to assemble the financial estimates and to provide adequate time for discussions and deliberations across financial resources for delivery of objectives as per the Council Plan and to have all stakeholders within management and the Council to have their input.

Attachments

1. 2026-27 annual budget plan [3.2.1 - 16 pages]

The Audit & Risk Committee note and receives this report.

2026/27 Council Budget & Annual Plan

Draft Budget

18th February 2026

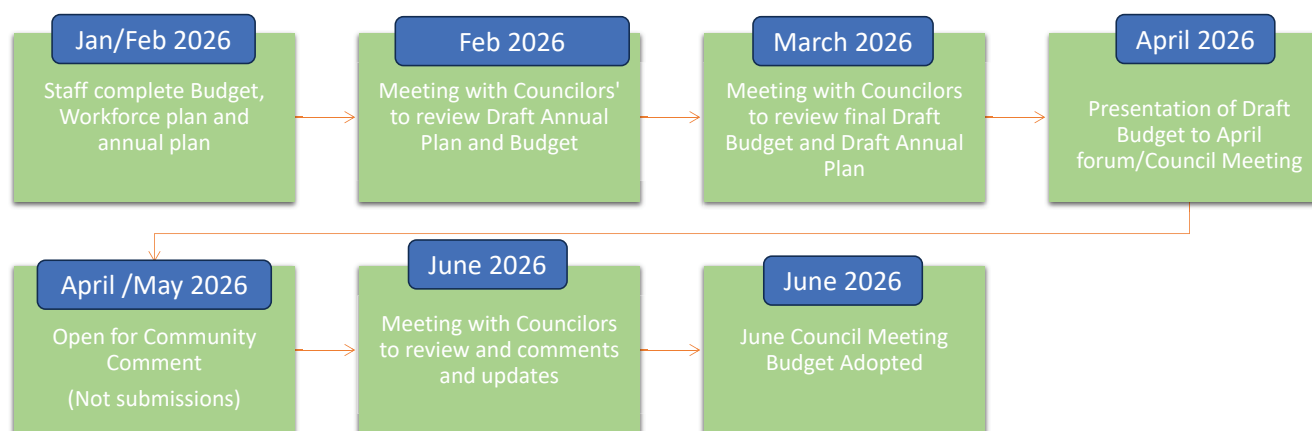


Agenda

- Timeline for 26/27 Budget & Annual Plan
- Budget
- Capital Works
- Any Questions or Comments
- Next Steps



2026/27 Annual Plan & Budget & Workforce Plan

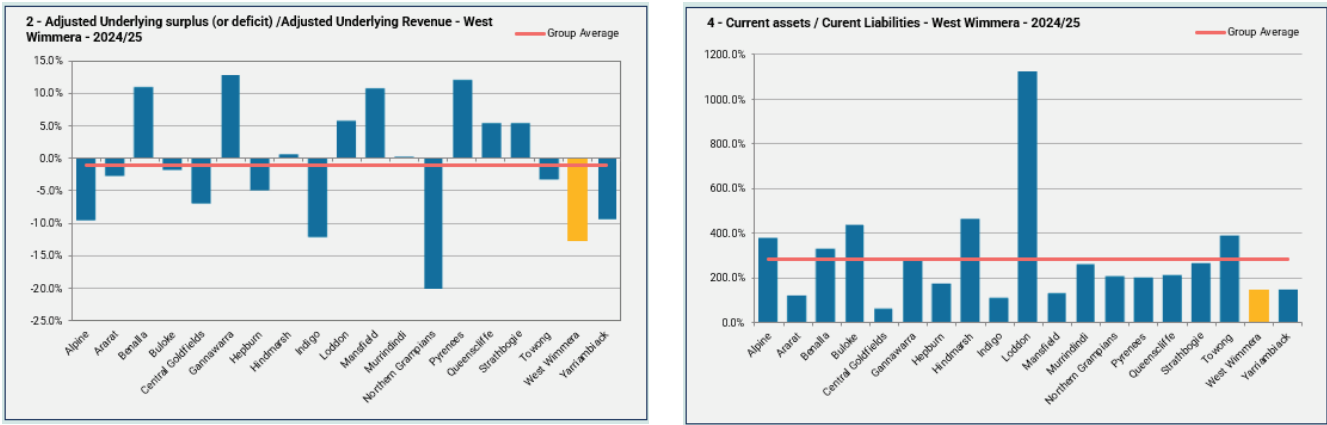


Assumptions

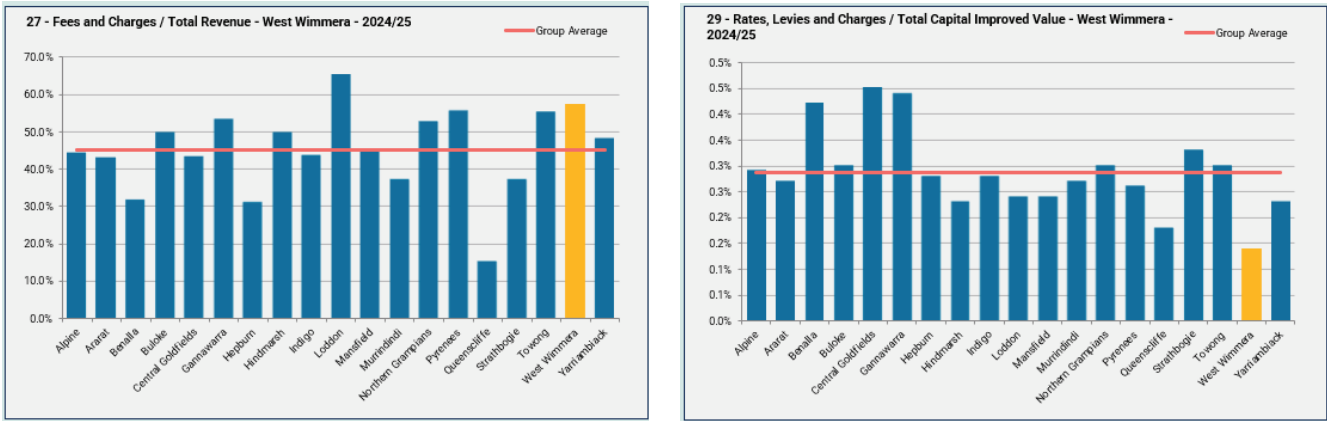
- EBA impact and back pay – 4% pay increase
- Income protection insurance – excluded
- FAGS at 2025-26 levels + 2%
- Rates 2.75% per cap
- Materials & Services at between 0-5%
- Identified savings and additional revenue during 26-27 will be prioritised to further reduce outstanding loan balance of 1m.



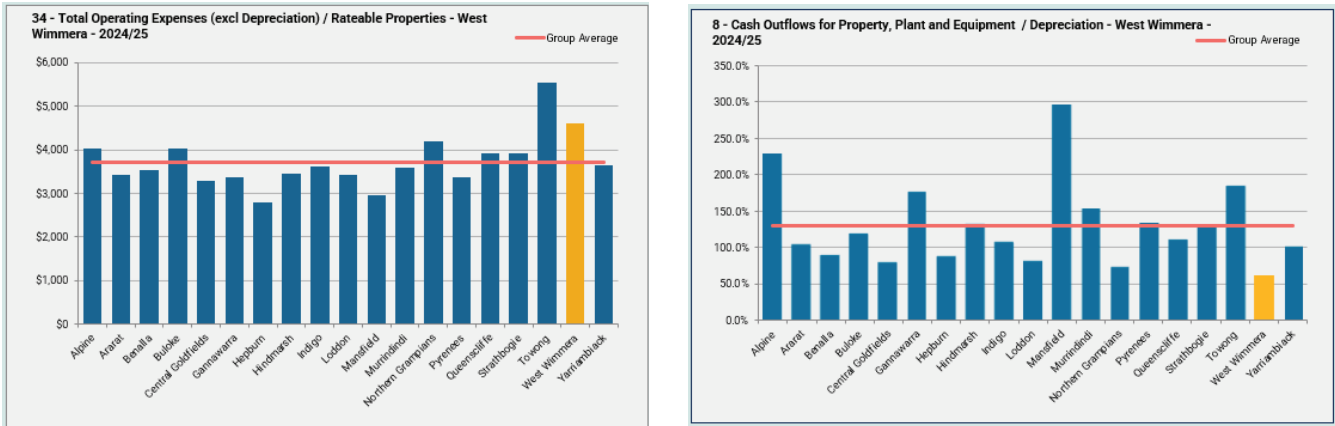
Benchmarking Data – Financial Position



Benchmarking Data - Revenue



Benchmarking Data - Expense



Carry forwards

Project	\$000
Edenhope Change Rooms (Grant)	100
Edenhope Change Rooms Expenditure	40
Total	Net Income (60)



Attachment 3.2.1 - 2026-27 annual budget plan

Workforce Plan

Role	EFT
2025-26	107.5 EFT
2026-27	99.23 EFT



Operational Budget – Revenue

	Budget 26-27 FY (\$000)	Budget 25-26 FY (\$000)	Movement (\$000)
Rates and Charges	9,526	9,215	+311
Operational Grants	9,244	10,619	-1,375
Capital Grants	5,595	4,007	1,588
Others	1,832	3,014	-781
Total	26,197	26,454	-257

Updates

- Increase to FAGS funding based on advice of a minimum 2% increase
- Operational grants reduced from M&CH and Aged& Disability Services
- LRCIP Capital funding program has finished



Operational Budget – Expenses

	Budget 26-27 FY (\$000)	Budget 25-26 FY (\$000)	Movement (\$000)
Employee costs	11,192	11,071	121
Materials & services	6,684	9,047	-2,363
Depreciation	10,929	8,369	2,560
Other expenses	692	810	-158
Total	29,497	29,297	160

Updates

- Labour costs increase only 121k associated with overall reduction in FTE.
- Reduction in materials and services costs associated with reduction in projects on non-Council owned projects.
- Depreciation budget to reflect actuals from last roads revaluation.



Forecast Simple Cashflow

	Budget 26-27 FY (\$000)	Budget 25-26 FY (\$000)	Movement (\$000)
Revenue	26,197	26,454	-257
Expenses	29,497	29,297	+160
Operating result	(3,300)	(2,843)	-417
Depreciation (+)	10,929	8,368	+2,561
Capital (-)	7,875	5,042	+2,833
Gross Cash Result	(246)	483	-689
Loan repayment	0	1,000*	-1,000
Cash Balance	4,449	4,695	

*500k budget and additional 500k to be paid off loan in 2025-2026.



Council Grants (to community & business)

Community Grants

- Sponsorships & Contribution - \$20k
- Non- Council Owned Halls - \$6K
- Community Strengthening Grants- \$40K
- Quick Response - \$5K
- Discovery centre(agreement until 2030) - \$37,500

Business Grants

- Streetscape – \$20K
- Business Assistance - \$20K



Capital Works Projects

	26-27	25-26
Rural & Urban Drainage	30k	30k
Footpaths	178k	66k
Kerb & Channel	25k	10k
Plant & Fleet	955k	0
Buildings, Land Improvements & Misc	1.606m*	1.274m
Local Roads - Reseal	1.200m	0
Local Roads - Resheeting	1.722m	1.754m
Local Roads –Construction/Other	2.159m	1.908m
	7.875m	5.042m

*includes Kaniva Tourism & Wellbeing Precinct 200k contribution only



Next Step

Budget Draft Documents – review



Any Further Questions or
Comment?





3.3 Councillor Reimbursements and Corporate Credit Card Expenditure

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Councillor Reimbursements and Corporate Credit Card Expenditure Report.

The *Local Government Act 2020* allows that Councillors and staff including the Chief Executive Officer are not left out of pocket for the carrying out of Council business. Accordingly, any out of pocket expenses incurred by Councillors and the Chief Executive Officer can be reimbursed to them upon receipt of a suitable claim.

From time-to-time Councillors and the Chief Executive Officer incur expenses in the course of undertaking Council Business. These expenses may include travel, accommodation, meals or minor equipment necessary to undertaking Council business. It is reasonable that these expenses be reimbursed.

Reimbursement is made after a claim is submitted in the appropriate form including the provision of receipts. Councillor claims are approved or rejected by the Chief Executive Officer, with the any claims made by Chief Executive Officer being approved or rejected by the Mayor.

Reimbursements are approved in accordance with Council's Councillor Expense Policy and must show a nexus to formal Council business.

Councillor and Chief Executive Officer reimbursements are attached for Member's information, in accordance with s.40(2) of the *Local Government Act 2020*.

Attachments

1. ARC Councillor Reimbursements and Corporate Card Jan 26 [3.3.1 - 6 pages]

The Audit & Risk Committee note and receives this report.

West Wimmera Shire Council

Schedule of Expenses

T P Meyer



	Accommodation	Conferences & Seminars	Legal Expenses	Meals & Refreshments	Subscriptions	Travel	Total
Other Expenses - Jul 2025	\$ 1,109.09	\$ -	\$ 1,195.50	\$ -	\$ -	\$ -	\$ 2,304.59
Other Expenses - Aug 2025	\$ -	\$ 162.73		\$ -	\$ -	\$ -	\$ 162.73
Other Expenses - Sep 2025	\$ -	\$ 695.00		\$ -	\$ -	\$ -	\$ 695.00
Other Expenses - Oct 2025	\$ 708.08	\$ -		\$ -	\$ -	\$ -	\$ 708.08
Other Expenses - Nov 2025	\$ -	\$ 1,396.20		\$ -	\$ -	\$ -	\$ 1,396.20
Other Expenses - Dec 2025	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Other Expenses - Jan 2026	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Other Expenses - Feb 2026	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Other Expenses - Mar 2026	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Other Expenses - Apr 2026	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Other Expenses - May 2026	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Other Expenses - Jun 2026	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Total Reported to Audit & Risk Committee	\$ 1,817.17	\$ 2,253.93	\$ 1,195.50	\$ -	\$ -	\$ -	\$ 5,266.60

West Wimmera Shire Council

Schedule of Expenses - Mayor Credit Card



	Conferences & Seminars	Meals & Refreshments	Subscriptions	Travelling	Visa Card Fee	Total
Credit Card Expenses - Jul 2025	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Aug 2025	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Sep 2025	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Oct 2025	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Nov 2025	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Dec 2025	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Jan 2026	\$ -	\$ -	\$ -	\$ -	\$ 9.00	\$ 9.00
Credit Card Expenses - Feb 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Expenses - Mar 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Expenses - Apr 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Expenses - May 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Credit Card Expenses - Jun 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reported to Audit & Risk Committee	\$ -	\$ -	\$ -	\$ -	\$ 63.00	\$ 63.00

West Wimmera Shire Council

Schedule of Expenses

Helen Hobbs



	Accommodation	Conferences & Seminars	Meals & Refreshments	Subscriptions	Travel	Total
Other Expenses - Jul 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Aug 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Sep 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Oct 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Nov 2025	\$ -	\$ 1,396.20	\$ -	\$ -	\$ -	\$ 1,396.20
Other Expenses - Dec 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Jan 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Feb 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Mar 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Apr 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - May 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Jun 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reported to Audit & Risk Committee	\$ -	\$ 1,396.20	\$ -	\$ -	\$ -	\$ 1,396.20

West Wimmera Shire Council

Schedule of Expenses

JL Pretlove



	Accommodation	Conferences & Seminars	Meals & Refreshments	Subscriptions	Travel	Total
Other Expenses - Jul 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Aug 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Sep 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Oct 2025	\$ -	\$ -	\$ -	\$ -	\$ 941.04	\$ 941.04
Other Expenses - Nov 2025	\$ -	\$ 458.70	\$ -	\$ -	\$ -	\$ 458.70
Other Expenses - Dec 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Jan 2026	\$ -	\$ -	\$ -	\$ -	\$ 1,032.50	\$ 1,032.50
Other Expenses - Feb 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Mar 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Apr 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - May 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Jun 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reported to Audit & Risk Committee	\$ -	\$ 458.70	\$ -	\$ -	\$ 1,973.54	\$ 2,432.24

West Wimmera Shire Council

Schedule of Expenses

TW Houlihan



	Accommodation	Conferences & Seminars	Meals & Refreshments	Subscriptions	Travel	Total
Other Expenses - Jul 2025	\$ -	\$ -	\$ -	\$ -	\$ 702.97	\$ 702.97
Other Expenses - Aug 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Sep 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Oct 2025	\$ -	\$ -	\$ -	\$ -	\$ 712.06	\$ 712.06
Other Expenses - Nov 2025	\$ -	\$ 458.70	\$ -	\$ -	\$ -	\$ 458.70
Other Expenses - Dec 2025	\$ -	\$ -	\$ -	\$ -	\$ 624.44	\$ 624.44
Other Expenses - Jan 2026	\$ -	\$ -	\$ -	\$ -	\$ 554.74	\$ 554.74
Other Expenses - Feb 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Mar 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Apr 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - May 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Jun 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reported to Audit & Risk Committee	\$ -	\$ 458.70	\$ -	\$ -	\$ 2,594.21	\$ 3,052.91

West Wimmera Shire Council

Schedule of Expenses

RW Hicks



	Accommodation	Conferences & Seminars	Meals & Refreshments	Subscriptions	Travel	Total
Other Expenses - Jul 2025	\$ -	\$ -	\$ -	\$ -	\$ 89.06	\$ 89.06
Other Expenses - Aug 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Sep 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Oct 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Nov 2025	\$ -	\$ 458.70	\$ -	\$ -	\$ -	\$ 458.70
Other Expenses - Dec 2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Jan 2026	\$ -	\$ -	\$ -	\$ -	\$ 279.30	\$ 279.30
Other Expenses - Feb 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Mar 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Apr 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - May 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Expenses - Jun 2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reported to Audit & Risk Committee	\$ -	\$ 458.70	\$ -	\$ -	\$ 368.36	\$ 827.06



4 Internal Audit

4.1 Internal Audit Update Report

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the internal audit update report.

Kathie Teasdale from RSD Audit will provide an update on the internal audit program. RSD have commenced the internal audit for Financial Sustainability.

Attachments

1. IA Status Report – February 2026 – West Wimmera [**4.1.1** – 3 pages]

The Audit & Risk Committee note and receives this report.



West Wimmera Shire Council

Internal Audit Status Report

Meeting Date: 10 March 2026



Internal Audit Status Report

■ Projects from Annual Plan 2025/2026

■ Proposed projects for 2027-2028

Effective Date: 24th February 2026

Project	Original Plan ¹	Field Work	Draft Report	Final Report ²	Audit Committee	Budget (Hrs / \$ ³)		Status	Comments
Emergency Management	Oct 2025	Oct 2025	Nov 2025	Nov 2025	Dec 2025	60	8,400	✓	Findings report finalised and presented to the December Audit & Risk Committee meeting.
Financial Sustainability	Feb 2026	Feb 2026				60	8,400	⌚	Opening meeting held and field work commencing on the 2 nd March 2026.
Business Continuity and Disaster Recovery	Oct 2026					60	8,700		
Project Management	Feb 2027					70	9,800		
Community Grants	Oct 2027					60	8,700		
Fraud and Corruption Control	Feb 2028					60	8,700		

1. Original proposed timing of the field work per the Internal Audit Plan

2. Final report issued following the receipt of management comments

3. Costs disclosed are exclusive of GST



Completed



In Progress



Scheduled for Completion



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4.2 Industry Update Report

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Industry Update Report, Q2, FY2026.

Attached is RSD's Industry Update Report – {Q2 FY2026}, Key topics within the report include Risk and Cybersecurity of IT servers.

Attachments

1. RSD Industry Update Report – Q 2 F Y 26- Local Government [4.2.1 – 15 pages]

The Audit & Risk Committee note and receives this report.





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Our Team 13



Risk in Focus

Cybersecurity of IT Servers

IT servers are a constant target area for cyber attackers to gain unauthorised access to Council systems and information. A single vulnerable server can be a pathway for cyber attackers to compromise an IT system or obtain private or sensitive records.

In October 2025, the Victorian Auditor-General's Office (VAGO) released their performance audit report on the Cybersecurity of IT Servers. This audit assessed if government agencies:

- Know what servers they have.
- Implement mature security controls to their servers.
- Check that the controls they apply work as intended.



Whilst this review examined Victorian Government Departments, the contents and findings are highly impactful to local government entities; especially entities that are running older physical servers or are in transition to a cloud environment.

A zero-trust model is established, based on the position of not trusting anything inside or outside an agency's network. Infrastructure (IT servers) is one of the six pillars of the zero trust model:

1. Identity.
2. Devices.
3. Applications.
4. Network.
5. Infrastructure.
6. Data.

VAGO have concluded that all agencies can do more to improve its server security.

This audit highlighted two key findings:

Finding 1 – No agency has a complete and accurate server inventory.

The use of automated asset discovery tools is considered best practice when managing server assets. This provides agencies with visibility over their server environment and how servers are being used. It was also highlighted the importance of reconciling server information and having one source of truth for up-to-date information.

All agencies were also found to have server information that is inaccurate or incomplete, including the existence of errors and duplications.

Incomplete or inaccurate server records/inventory can provide an opening for a cyber attacker to go unnoticed and gain access to systems and information.

Finding 2 – All agencies can improve the maturity of technical security controls applied to their known servers.

Five key elements of security controls were identified:

- Operating system version – using a vendor-supported operating system ensures access to critical security updates and patches.
- Industry-standard hardened images – provide a uniform approach for reducing server vulnerabilities.
- Industry security baselines – establish a minimum security standard and help to assess if new or critical security controls are in place.
- Access control and patching – limits unauthorised access and fixes known vulnerabilities.
- Backup and monitoring – better enables an agency to identify, respond to and recover from security threats and risk.

Report References:

<https://www.audit.vic.gov.au/report/cybersecurity-it-servers>



Reports & Publications of Interest

Set out below is a summary of recent reports and publications by government agencies and other sources that may impact on public sector agencies.

This summary is an overview only and as a result, it may not include all relevant matters.

Source	Date	Name	Summary	Impact on Entity
VAGO	Nov 2025	Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2024-25	VAGO reports on the outcome of its audit of the state's financial report. A clear audit opinion on the 2024-25 Annual Financial Report was issued. Clear opinions were issued on 28 of the 30 material entities' separate financial reports. - Modified audit opinion issued on VicTrack's financial report due to lease arrangements. - Greater Western Water delayed completion with financial report and audit remaining outstanding. Key issues highlighted by VAGO include the ongoing financial sustainability (focusing on strengthening long term financial resilience) and weaknesses in IT system controls. These included system access, authentication and monitoring. Consideration was also raised to outsourcing services and how the government entity can ascertain assurance over the service providers control environment.	Information only. Further details and full report can be found below: Auditor-General's Report on the Annual Financial Report of the State of Victoria: 2024-25 Victorian Auditor-General's Office
IBAC	Dec 2025	Trust in IBAC 2025 Survey Results	IBAC has conducted a survey on trust in the agency. This is the first time a dedicated trust survey has been conducted with four groups surveyed: Victorian State Government Employees, Local Government Employees, Community Members & Victoria Police Employees. Three key areas were included in the survey: - Trust in IBAC – levels of trust in IBAC were found to be higher among state and local government employees than among the community and Victoria Police. 75% of local government employees rated their level of trust in IBAC as 6 out of 10 or above (compared to 72% state, 65% community members and 30% Victoria Police). - Awareness of IBAC – 86% of local government employees have heard of IBAC, with 41% having a good understanding of what they do. Awareness rates were much lower in the community members. - Dealing with complaints and providing corruption prevention resources – Local government employees have the highest trust in IBAC's complaints processes being fair and corruption prevention resources being accessible (74%).	Information only. Further details can be found below: https://www.ibac.vic.gov.au/trust-in-IBAC

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Source	Date	Name	Summary	Impact on Entity
IBAC	Dec 2025	CEO update: Is transparency the key to improving corruption prevention?	The article reiterates about the importance of transparency, with the aim of IBAC gaining trust from the public. IBAC's CEO is of the opinion that greater transparency will foster credibility towards the entity.	Information only. Further details can be found below: https://www.ibac.vic.gov.au/CEO-update-is-transparency-the-key-to-improving-corruption-prevention
IBAC	Dec 2025	Integrity Scenarios	IBAC have released a series of integrity scenarios which are intended to assist in public sector training regarding integrity risks. Guidance issued include the following topics: • Employment Transitions • Industry Influence • Kick-Back Scheme • Gifts and Benefits • Favouritism	Guidance materials highlight the various integrity and corruption risks facing public service employees. Full guides can be found through the IBAC website: https://www.ibac.vic.gov.au/
Government News	Nov 2025	Small councils face barriers in combating corruption	The article discusses the challenges faced by regional councils in establishing good fraud and corruption protections, due to the limited resources available, such as constrained budgets.	Information only. Further details can be found below: Small councils face barriers in combating corruption - Government News
ALGA	Dec 2025	ALGA welcomes the National Climate Change Partnership	The National Climate Change Partnership (NCCP) in partnership with Local Government, aims to combat climate change. ALGA recognizes the importance of Local Government involvement in battling climate change on a national level.	Information only. Further details can be found below: ALGA welcomes the National Climate Change Partnership - ALGA

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Source	Date	Name	Summary	Impact on Entity
Local Government Victoria	Dec 2025	LGPRF Summary of Changes 2026-27	The Local Government Performance Reporting Framework (LGPRF) undergoes a comprehensive review every three years, with the 2026-27 reporting period to be impacted by approved changes made through this review. Please note the approved changes are not applicable for the current reporting period (2025-26), with guidance indicating minimal changes in 2025-26 reporting from previous periods. The 2026-27 changes introduce a new framework structure. This shifts from a service/financial area to measure model to an outcome to measure approach. The new framework is structured into seven domains. Each domain is based around a single outcome, multiple indicators, targets (where required) and several measures. Key changes that will impact 2026/27 reporting are: - Previously the LGPRF was split into 15 categories for service areas – this is being replaced by 7 domains: - Governance - Community - Environment - Responsiveness - Cost - Financial Forecasting - Financial Management - Various changes to measures including the introduction of new measures and removal of some existing measures. A summary of new and removed measures is provided in Appendix A. - Changes to where measures are to be reported within the Annual Report. - The introduction of mandatory and selected target measures. Councils are required to provide targets for the forthcoming year in their annual budget for 8 mandatory measures and a further 8 measures of the Council's choosing from the prescribed LGPRF measures. - Changes to the governance and management checklist, including addition and removal of checklist items. Local Government Victoria have released a summary of changes document and indicator guide which provides further details.	Whilst changes to the LGPRF are not applicable until the 2026-27 reporting period, planning should be undertaken to ensure any new data or reporting required can be captured. In addition to new targets can be budgeted for. Management should review summary of changes document and indicator guide. These documents can be found below (along with current guidance for 2025-26 reporting period). https://www.localgovernment.vic.gov.au/strengthening-councils/performance-reporting



Cyber Security & IT Risk





Reports and Publications of Interest

Set out below is a summary of recent IT and cyber related reports and publications by government agencies and other sources that may impact on public sector agencies.

This summary is an overview only and as a result, it may not include all relevant matters.

Source	Date	Name	Summary	Impact on Entity
VAGO	Oct 2025	Cybersecurity of IT Servers	Detailed summary provided in the "Risk in Focus" section. Key findings identified are: - No agency has a complete and accurate server inventory: - Automated asset discovery tools are not set up to capture all servers. - Not all agencies reconcile server information. - All agencies have server information that is inaccurate or incomplete. - All agencies can improve the maturity of technical security controls applied to their known servers: - Agencies technical security controls have low maturity based on industry benchmarks. - All agencies have servers with operating systems that are not receiving mainstream support.	Given the high-risk nature of technological environments, Councils must enhance the maturity of their servers' security controls. A maturity assessment should be performed over current server security arrangements. Full report and further details can be found below: Cybersecurity of IT Servers Victorian Auditor-General's Office
ACSC	Oct 2025	Australian Signals Directorate releases the Annual Cyber Threat Report 2024-25	The Annual Cyber Threat Report provides a summary of the various cyber threats facing Australian businesses, organisations and individuals. The Australian Cyber Security Centre (ACSC) responded to over 1,200 cyber security incidents, an 11% increase from last year. The top cybercrimes reported by businesses/organisations were: - Email compromise resulting in no financial loss (19%). - Business email compromise fraud resulting in financial loss (15%). - Identify fraud (11%). In attempting to mitigate cybercrime, the ACSC highlights 4 key actions that are considered critical for organisations to improve their cyber security: - Ensure you have best-practice event logging in place. - Replace legacy technology or put appropriate mitigations in place. - Choose products and services that are secure by design. - Adopt post-quantum cryptography to safeguard your digital infrastructure.	Consideration should be given of the key actions identified and where the Council is addressing or has gaps against these. Full report and further details can be found below: ACSC - Annual Cyber Threat Report 2024-2025

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Source	Date	Name	Summary	Impact on Entity
ACSC	Oct 2025	Cloud Shared Responsibility Model: Executive Guidance	The ACSC has released guidance tailored for executives with cyber security responsibilities in government entities that use or plan to use a cloud service. This guidance highlights the responsibilities that are shared between a cloud service provider and the customer. Customers also carry the risk of data confidentiality, integrity and availability being compromised.	Governance obligations should be clear and understood between the entity and any cloud service provider. Full guidance and further information can be found below: ACSC - Cloud Shared Responsibility Model Guidance
ACSC	Oct 2025	Artificial Intelligence and Machine Learning Pose New Cyber Security Risks to Supply Chains	As the use of artificial intelligence (AI) and machine learning (ML) is becoming increasing common, consideration needs to be given about the impacts on supply chain security. The ACSC has released a new publication for organisations to highlight the importance of AI and ML supply chain security.	Information only. Full guidance and further information can be found below: ACSC - Artificial Intelligence and Machine Learning: Supply Chain Risks and Mitigations



Cyber Security Incidents

As per Australian Cyber Security Centre (ACSC), the following alerts were raised in the last quarter. We have provided summaries of these alerts, however Council should assess and determine whether there is any specific impact.

More information can be found at <https://www.cyber.gov.au/acsc/view-all-content/alerts&advisories>

Date	Incident	Summary
07 October 2025	Critical vulnerability in Oracle E-Business Suite	ASD's ACSC recommends organisations update affected products to the latest versions and follow the advice detailed in the Oracle Security Advisory.
16 October 2025	Multiple high-severity vulnerabilities in F5 products and incident impacting F5	F5 has released multiple security advisories affecting BIG-IP, BIG-IP Next, F5OS, and Silverline products. The most critical issues include vulnerabilities in SCP/SFTP, SSL/TLS, HTTP/2, and TMM components, with several rated high (CVSS up to 8.8) Exploitation could allow remote code execution, data exposure, or denial of service.
25 October 2025	Critical vulnerability in Microsoft Windows Server Update Service (WSUS)	Microsoft has recognised that deserialisation of untrusted data in WSUS can materialise as a vulnerability, potentially causing an unverified cyber actor to obtain remote code execution. In attempting to mitigate this issue, government organisations should review their servers for vulnerabilities in WSUS and gain advice from the Microsoft Security Update guide .
31 October 2025	Don't take BADCANDY from strangers – How your devices could be implanted and what to do about it	Cyber actors have been exploiting CVE-2023-20198, which is a remotely exploitable authentication bypass vulnerability, which allows them to compromise data. If affected, unapproved or unauthorised accounts must be removed.
04 December 2025	Critical vulnerability in React Server Components (CVE-2025-55182)	ASD's ACSC is aware of a critical vulnerability in React Server Components.
10 December 2025	Pro-Russia Hacktivists Conduct Opportunistic Attacks Against US and Global Critical Infrastructure	This joint Cybersecurity Advisory outlines the tactics, techniques and procedures used by pro-Russia hacktivist groups conducting unsophisticated attacks against US and global critical infrastructure, as well as recommended mitigations.

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10 December 2025	Critical vulnerabilities in multiple Fortinet products - FortiCloud SSO Login Authentication Bypass	Critical vulnerabilities in Multiple Fortinet Products – FortiCloud SSO Login Authentication Bypass CVE-2025-59718 & CVE-2025-59719. ASD's ACSC recommends organisations update affected products to the latest versions and follow the advice detailed in the Fortinet Advisory.
22 December 2025	Critical vulnerability in WatchGuard Firebox devices (CVE-2025-14733)	The Australian Signals Directorate's Australian Cyber Security Centre (ASD's ACSC) is aware of active exploitation of a critical vulnerability in WatchGuard Firebox devices.
29 December 2025	Vulnerability in MongoDB product – MongoDB server leak	ASD's ACSC is aware of active global exploitation affecting MongoDB servers CVE-2025-14847. ASD's ACSC recommends that organisations take immediate action to mitigate affected products, apply the latest patches and investigate for potential compromise.



Appendix A – LGPRF 2026-27 – New and Removed Measures

As per Local Government Victoria guidance for the 2026-27 reporting period, the following new and removed measures have been prescribed. Please note this summary only includes new or removed measures, and full guidance from Local Government Victoria should be reviewed for changes that have been made to existing measures.

<https://www.localgovernment.vic.gov.au/strengthening-councils/performance-reporting>

New Measures introduced for 2026-27 Reporting Period		Removed Measures for the 2026-27 Reporting Period	
Measure	Rationale (if applicable)	Measure	Rationale (if applicable)
GOV-G6 Councillor attendance at councillor briefings (percentage of attendance at Councillor briefings by Councillors).	Designed to demonstrate that councillors are engaged in the decision-making process through active participation in councillor briefings.	AM5 Animals rehomed (percentage of collected registrable animals under the Domestic Animals Act 1994 that are rehomed).	Council reliance on partner organisations to rehome animals created inconsistencies in reporting.
GOV-G7 Council meeting duration (average length of council meetings for the financial year).	New measure to monitor the depth of discussion and engagement of councillors through the average duration of council meetings.	AM7 Animal management prosecutions (percentage of animal management prosecutions which are successful).	Results could be volatile due to the low numbers of prosecutions. No direct linear relationship between number of offences committed and the performance of the service.
GOV-11 Executive management staff turnover (number of executive management staff resignations, terminations and contract completions as a percentage of average number of executive management staff).	New measure to track staff movement at the executive level.	R1 Sealed local road requests (number of sealed local road requests per 100 kilometres of sealed local road).	Combination of multiple factors makes the measurement unreliable.
GOV-G8 Capital works planning (actual capital works expenditure as a percentage of budgeted capital works expenditure for the financial year).	New measure to demonstrate appropriate forecasting, planning and delivery in managing council's capital works.	AM6 Cost of animal management service (direct cost of the animal management service per head of population).	Varying mixes of in-house and out-sourced animal management services resulted in incompatible comparisons.

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GOV-G9 Total unpaid rates and charges (total unpaid rates and charges and unpaid interest on rates and charges for all financial years as a percentage of all rates and charges for the financial year).	Measures the council's overall strategy to managing longer term outstanding debts.	WC4 Cost of kerbside recyclables bin collection service (direct cost of the kerbside recyclables bin collection service per kerbside recycling collection bins).	WC4 and WC3 have been combined to form CST-WM6.
COM-R6 Active travel infrastructure (length of pedestrian footpaths and bicycle paths per head of population).	New measure to focus on council's commitment to promote healthy activity through active travel infrastructure.	C6 Relative Socio-Economic Disadvantage (relative socio-economic disadvantage of the municipal district).	While informative, the result is not a direct measure of the council performance.
ENV-EC1 Water usage (total units of metered water purchased by Council per head of population).			
ENV-EC2 Electricity usage (total units of metered electricity purchased by Council per head of population).			
ENV-EC3 Gas usage (total units of metered gas purchased by Council per head of population).			
FIM-S3 Rates and charges debt (unpaid rates and charges as a percentage of all rates and charges).	To demonstrate the council's capacity to manage its rate revenue collection and manage outstanding debts and debtor ratepayers.		



Our Team

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4.3 Internal Audit Actions

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Internal Audit Actions Report.

An Internal Audit Action Plan is a structured response developed to address findings and recommendations arising from internal audits. It outlines the actions required, responsible parties, and timelines for implementation. Conducting a review of the action plan offers several key benefits:

- Improved accountability and oversight of processes
- Strengthened risk management
- Better Resource Allocation
- Enhanced Transparency and Communication
- Continuous organisational improvement
- Demonstrated Commitment to Good Governance

An Internal Audit Action Plan is a vital tool for translating audit insights into meaningful improvements. It supports organisational learning, ensures corrective actions are taken, and enhances the overall effectiveness of internal controls and governance frameworks.

Working is currently underway for all internal audit actions to be reported through our RelianSys governance reporting software. It is envisaged that this will be completed before the next ARC meeting.

Attachments

1. ARC Internal Audit Issues and Actions Status – Mar 2026 [4.3.1 – 9 pages]

The Audit & Risk Committee note and receives this report.

West Wimmera Shire Council - Audit and Risk Committee

Internal Audit Actions - Movement Summary as at December 2025

Review	Audit Date				
		Open Items Last Meeting	New Items	Closed Items Since Last Meeting	This Meeting
Audit Action Items					
General Financial Controls	Jun 2023	7		3	4
Human Resources	Oct 2024	4			4
Cyber Security	Sep 2024	7			7
Contracts & Procurement	Jun 2022	7			7
Risk Management	Nov 2021	3			3
Total for Internal Audit		28	0	3	25

Note: Number of closed actions (in total) has been added to indicate extent of work completed for each audit listed.

Note: These indicate internal audits added since last meeting

Green Text Note: Indicates internal audits where all obligations have been completed (will be removed after meeting)

Analysis of Open Items				
Total	H	M	L	O
4			3	1
4			4	
7	2	3	1	1
7		4	2	1
3				
25	2	7	10	3

Analysis of Overdue Items				
Total	H	M	L	O
1			1	
4			4	
1		1		
7		4	2	1
3	1		2	
16	1	5	9	1



RSD Audit - Occupational Health and Safety September 2025

Compliance Review reference	Recommendation	Risk Rating	Target Date	Management Status Update - December 2025	Responsible Officer	Completion Date
Incident Reporting - Follow up and Resolutions						
1.1	1. Conduct risk assessments for each incident 2. OHS Risk Manager create Elumina report for SLT to identify any incomplete risk assessments. 3. Provide training and support for managers supervisors so they are equipped with the knowledge to conduct risk assessments arising from incident reports. 4. Make managers and supervisors responsible for firstly creating a reporting culture in their respective areas of responsibility and create Elumina report to identify any incomplete risk assessments.	Medium		1. Each incident reported has a risk assessment conducted and an investigation allocated this process is being reported monthly to ELT and at the OHS Committee all investigation actions are managed in the OHS Committee Actions Register 2. ELT Report monthly 3. Begun training will continue to report until all are complete 4. Managers are aware of their OHS responsibilities and they are monitored	OHS Risk Manager	1. Complete 2. Complete 3. Complete 4. Complete
Incident Reporting - Feedback to Original Raiser of Incident						
2.1	1. Updating of risk assessment process	Medium		Investigated other reporting software stayed with Elumina it is working well for us	OHS Risk Manager	Complete
3. Incident Reporting Levels accross Council						
3.1	1. Undertake OHS reinduction for all WWSC staff with a focus on the importance of incident reporting and Elumina 2. Same 1.4 Make managers and supervisors responsible for firstly creating a reporting culture in their respective areas of responsibility and create Elumina reports to identify any incomplete risk assessments	Medium		1. OHS reinduction were to be held on the 11 Nov at Kaniva and the 19 Nov at Edenhope this will be postponed until the review of a new Risk Management system is conducted.	OHS Risk Manager	1. 25 inductions complete ongoing 2. Complete 3. Complete
4. OHS Admin Support						
4.1	1. Work force planning assessment of the viability of employing an OHS Officer	Low		Council do not have an appetite to engage a Safety Officer	HR Manager	Complete
5. Staff Training and Qualifications not captured in Elumina						
5.1	1. Continue with the current Operations data collection of training records and finalise the recording of all staff records.	Low		All training records are managed in Elumina and Council have developed and using a Council wide Training Matrix	OHS Risk Manager	Complete
6. OHS Key Performance Indicators in Reporting						
6.1	1. Create effective KPI reports for SLT monthly meetings.	Low		ELT recieve a monthly report of all OHS key deliverables including Work Cover Premium Forecast	OHS Risk Manager	Complete

7. OHS Committee - Actions Register						
7.1	1. Create and maintain an OHS Committee actions register.	Low	Complete	OHS Committee register has been developed and implemented currently there are 9 outstanding actions	OHS Risk Manager	Complete
8. Workplace Inspections						
8.1	1. Create and implement facility workplace inspections and assign responsibilities. Include inspections on a KPI report	Medium		Created template and process 2 workplace inspections done and reported to the OHS Committee	OHS Risk Manager	Complete
9. Security Concerns						



RSD Audit - General Financial Controls June 2023

Recommendations and Actions

Compliance Review reference	Recommendation	Risk Rating	Target Date	Management Status Update - December 2025	Responsible Officer	Completion Date
1. Segregation of Duties within Accounts Payable						
1.1	We recommend that Council reinforce procurement guidelines to staff involved in the procurement process. In order to address the fraud risks associated with invoice or payment splitting, management can consider completing a review or self-audit on a regular basis (quarterly or bi-annual) to identify any indicators of invoice splitting occurring.	Low			Contracts and Procurement Manager	
2. Tender Documentation not Uploaded to Approval Max						
2.1	We recommend that Council include tender evaluation docs in Approval Max to ensure a clearly documented audit trail exists for procurement functions.	Opportunity			Contracts and Procurement Manager	
3. Lack of Documented Quotes for Accounts Payable Transactions						
3.1	We recommend that relevant quotes are obtained and attached in Approval max in line with Council's Procurement methodology	Low			Contracts and Procurement Manager	
4. Purchase Orders not in use						
4.1	We recommend that Council reinforce procurement guidelines around the use purchase orders to staff involved in the procurement process. Where POs are not used there should be a clearly documented exemption included within the audit trail in Approval Max.	Medium	30/09/2025	The Procurement policy is currently being updated. A clause reinforcing council policy that a PO is required prior to the commitment of expenditure has been included. There are also detailed exceptions listed within the draft policy.	Director Corporate Community Service	
6. Segregation of Duties within Journal Process						
6.1	We recommend that a process be put in place that ensures independent review of all manual journals prior to posting.	Low	30/09/2025	An investigation will be made into the ability of ApprovalMax to be able to handle this process.	Chief Financial Officer	31/12/2025
7. Bank Reconciliations						
7.1	We recommend that bank reconciliations are prepared and reviewed within 15 business days following month end. We also recommend that unreconciled items are followed up appropriately and comments provided on the bank rec to explain any unreconciled items.	Medium	30/06/2025	Old unreconciliation items have been addressed. This process will be added to the department quality plan when developed.	Chief Financial Officer	30/11/2025
9. Xero User Access						
9.1	We recommend that Council review the current list of Xero users to ensure that access levels for current staff remain appropriate and that terminated staff no longer employed at Council are removed.	Medium	30/09/2025	A quality management process will be investigated to ensure that a periodic check of users will be undertaken. Awaiting the development of the department quality plan.	Chief Financial Officer	30/11/2025



RSD Audit - Human Resource Management October 2024

Recommendations and Actions

Compliance Review reference	Recommendation	Risk Rating	Target Date	Management Status Update - December 2025	Responsible Officer	Completion Date
2. Induction Checklist						
2.1	We recommend that Council: 1. Introduce an induction checklist for new employees to be signed by the new starter and the supervising manager to ensure that induction has been appropriately carried out. 2. Retain the checklist in the employee's personnel file.	Low	1/02/2025	Development of standardised templated in progress in conjunction with software provider.	HR Manager	
4. Termination Checklist						
4.1	We recommend Council: 1. Develop a termination checklist to assist in improving current processes regarding managing and processing terminated employees. 2. Ensure that the termination process is documented in the HR policy.	Low	1/02/2025	HR Policy updated to document termination process. Development of checklist in progress in conjunction with software provider.	HR Manager	
5. End of Probation Discussions						
5.1	We recommend Council: 1. Develop a guideline for line managers to ensure that at a minimum the end of probation period review is being conducted and formally documented. 2. Introduce standardised templates to be used in these meetings to be signed off and returned to HR.	Low	1/02/2025	Council's HR Policy has been updated to outline requirement for end of probation period review is being conducted and formally documented. Development of standardised template in progress in conjunction with software provider.	HR Manager	
6. Workforce Plan 2021-2025						
6.1	We recommend Council ensure an evaluation is performed and reported against the objectives and actions identified in the existing workforce plan.	Low	30/09/2025	As identified, the Workforce Plan will be renewed in 2025, and will include an evaluation of the 2021-2025 Plan. The draft plan has been developed and includes the evaluation of the recent plan.	HR Manager	



RSD Audit - Cyber Security September 2024

Recommendations and Actions

Compliance Review reference	Recommendation	Risk Rating	Target Date	Management Status Update - December 2025	Responsible Officer	Completion Date
2. Policy and Procedure Documents						
2.1	We recommend Council develop and adopt an ICT policy and procedure suite to guide processes in this area. Specific focus should be placed on ensuring an Intrusion Detection and Prevention Policy and also a Data Policy is established.	Medium	End of 25/26 financial year	ICT strategy finalised in September 2024. ICT policy and procedure suite in initial development stages. Below policies currently in progress. ICT Asset Disposal Policy DRAFT AI safe use Policy DRAFT Cyber Security policies not yet developed, planned for Q3 25/26	Morgaan Wilson	
3. Cyber Security Risk Assessment						
3.1	We recommend Council conduct a full assessment against cyber security risks. The preference would be for this to occur through the Essential Eight maturity model.	Medium	12/01/2026	ICT strategy finalised in September 2024. 24/05/2026 Cyber Security Assessments have begun with 3 key activities: 1. M365 Security Report - Initial report completed by Brennan IT as part of EDRMS project in December 2025. Actions from report that support E8 Maturity Level 1 are in progress. 2. Microsoft security score activities in progress. Current score at 48% - Activities as defined by CT will bring score to 60%, with future planning for additional licences and uplift further increasing score to potentially 68-78%. 3. Essential 8 internal assessment currently underway, tracking with Sam4Compliance, with collaboration with 4 council group (nth Gramp, sth Gramp and BoQ). West Wimmera has joined a Community of Practice with these 3 councils in order to collaborate for E8 maturity level 1 uplift by sharing information, support and resources.	Morgaan Wilson	
5. Data Integrity Protection – Penetration Testing						
5.1	A penetration test is recommended to evaluate the effectiveness of the IT security controls in place and the level of security they offer.	High	End of 25/26 financial year	ICT strategy finalised in September 2024. 24/02/2026: Pen testing due in the next few months, waiting on further actions within the ICT CoP as we would like to look at a joint procurement opportunity for pen testings and essential 8 assessment. We are not yet at a maturity level or cyber position to benefit from a pen test until further remediation and self assessment is completed.	Morgaan Wilson	
6. Data Integrity Protection – Data Criticality Assessment						
6.1	We recommend that a regular review of the event logs is undertaken.	High	End of 25/26 financial year	ICT strategy finalised in September 2024. No current event log review being undertaken. Working on a plan with CT.	Morgaan Wilson	
7. Data Integrity Protection – Data Criticality Assessment						
7.1	We recommend after the Council has developed and adopted a more comprehensive ICT policy and procedure suite, consideration is given to whether this data assessment and classification would be beneficial for the organisation.	Opportunity	End of 25/26 financial year	ICT strategy finalised in September 2024. ICT policy and procedure suite in initial development stages.	Morgaan Wilson	
8. Data Integrity Protection – Data Backup and Recovery Processes						

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8.1	A fully documented IT Disaster Recovery Plan, for processing critical IT functions in the event of a major hardware or software failure or temporary destruction of facilities, should be developed and tested as soon as possible.	Low	End of 25/26 financial year	ICT strategy finalised in September 2024. Draft DRP and associated support documents provided to DCCS, OHS Manager and Governance Manager for review in January 2026. Once approved, will support the BCP currently in place. IT critical subplan and BCP IT specific areas updated January 2026.	Morgan Wilson	
12. Data Access & Privacy Protection – Data Archiving						
12.1	We recommend WWSC consider the benefits of archiving historical data, and that a data archiving policy is created and adopted.	Medium	End of 25/26 financial year	To be addressed in Q2 25/26.	Katie Frost	



RSD Audit - Risk Management February 2022

Recommendations and Actions

Compliance Review reference	Recommendation	Risk Rating	Target Date	Management Status Update - December 2025	Responsible Officer	Completion Date
1. Contracts Record Management						
1.1	We recommend Council introduce a standard contract file record keeping structure as well as standard naming conventions within the SharePoint system. Expectations of record keeping should be included in the Procurement Management Manual or similar guidance documents.	Medium	31/12/2023	Council has entered into an arrangement to implement SharePoint as its records management system. Council will ensure contract files are maintained in SharePoint in a structured manner with consistent naming conventions. Timeframe is pending implementation of new records management system.	Contracts and Procurement Manager/Governance Manager	
2. Procurement Policy and Manual Review						
2.1	We recommend the Procurement Management Manual is amended for the findings and recommendations raised in this report, as well as consideration of strengthening wording around conflicts of interest.	Low	31/12/2022	Council has commenced the amendment of the Procurement Management Manual in consultation with an external Governance consultant.	Contracts and Procurement Manager	
3. Contract Performance Management						
3.1	We recommend that Council ensure that the level of documentation retained in the files related to performance monitoring is significantly improved. Given that the current level of documentation in this nature retained in each contract file is minimal to none, it would be appropriate for Council to develop a basic template for use by project/contract managers to record and evidence their performance monitoring activities.	Medium	30/06/2023	Council is currently reviewing this process and will develop a systematic approach to contractor performance management. Council is currently implementing PMO365 as its project management software solution and will build standard documentation relating to contractor performance management into each project. PMO365 is due to go live in February 2023.	Contracts and Procurement Manager/Projects and Innovation Manager	
4. Tender Evaluation						
4.1	We recommend Council ensure the new processes being implemented through the evaluation plan template address the issues noted in our contracts testing. The evaluation plan should make clear what the assessment criteria and weightings are to be, and when these need to be adjusted, explanations are provided.	Low	31/12/2023	Although the Procurement Policy guides us, on occasion, the categories and weightings are not appropriate for all contracts. Council are moving the evaluation process on to eProcure to ensure transparency.	Contracts and Procurement Manager	
6. Accumulative Spend Analysis						
6.1	We recommend Council assess its current ability to monitor vendor expenditure information and look to improve processes through the changeover of the finance system to enable ongoing monitoring moving forward.	Medium	30/11/2022	Council will introduce monthly reports outlining a 12 month rolling supplier spend analysis. Finance will produce these reports and distribute to the relevant managers.	Contracts and Procurement Manager/Chief Financial Officer	
7. Approved Supplier Listing						
7.1	We recommend Council undertake a review of the current procurement panel arrangements and ensure the processes for adding suppliers and review/renewal processes are formally documented in the procurement management policy.	Medium	30/06/2023	Council will undertake a review of the current process for adding and reviewing suppliers, ensuring the policy is amended to document such procedures.	Contracts and Procurement Manager	
8. Supplier Code of Conduct						
8.1	We recommend Council consider developing a specific Supplier Code of Conduct to be included as part of tendering processes.	Opportunity	30/06/2023	Council will implement a Supplier Code of Conduct.	DIDW/Contracts and Procurement Manager	



RSD Audit - Risk Management February 2022

Recommendations and Actions

Compliance Review reference	Recommendation	Risk Rating	Target Date	Management Status Update - December 2025	Responsible Officer	Completion Date
2. Risk Registers and Strategic Risk						
2.1	We recommend management identify the key strategic risks of Council. This will act as a guide for further identification of the operational risks that sit below each broader category/risk.	High	30/06/2022	The actual process and templates are set up in Elumina, it will take further time to identify parent/child risks	OHS & Risk Coordinator	Revised target 1/09/2022
7. Risk Awareness and Assessment Training						
7.1	We recommend management should develop and adopt a program of periodic training for all staff across council.	Low	31/12/2022	A comprehensive risk management training program has been budgeted for in 2022/23	OHS & Risk Coordinator	31/12/2022
8. Risk Management Framework KPI's						
8.1	We recommend management develop risk management related KPI's to measure the effectiveness of performance and assist in ensuring that risk management objectives and targets are met.	Low	31/12/2022	In planning - KPI's will be developed as the risk management process matures	OHS & Risk Coordinator	31/12/2022



5 External Audit

5.1 External Audit Update Report

Report Author: Cassandra Gravenall (Crowe Australasia)

RECOMMENDATION:

That the Audit and Risk Committee note and receives the External Audit Update Report.

Cassandra Gravenall from Crowe Australasia is present to provide an update on the external audit strategy and interim audit for member's information.

Attachments

1. 2026 -1- Financial- Report- Alert- Significant-accounting-developments [5.1.1 – 8 pages]

The Audit & Risk Committee note and receives this report.



Financial Reporting Alert

Significant accounting developments

2026-1 | 10 February 2026

Learn about the latest financial reporting developments and our guidance on how to respond.

In this alert	1	Amendments to the <i>Financial Management Act 1994</i>
	2	Key developments in climate reporting
	3	Responding to AASB 13 <i>Fair Value Measurement</i> amendments
	4	Preparing for AASB 17 <i>Insurance Contracts</i>

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Update 1: Amendments to the *Financial Management Act 1994*

Overview and objective of the amendments

In the 2024–25 State Budget, the government announced a plan to introduce financial management reforms, including a review of the *Financial Management Act 1994* (the Act). On 19 August 2025, Parliament passed the amendments to the Act, and the legislation subsequently received royal assent.

The government stated that these amendments strengthen the Act to ensure it meet the needs of a growing and increasingly complex public sector. In the context of ongoing economic uncertainty, the reforms aim to improve transparency, accountability and performance in managing and reporting the use of public resources.

As it relates to financial management, the legislation introduces amendments that the government believes will strengthen financial management practices. These include:

- requiring every department and public sector entity to operate within its approved budget
- mandating written notification to Department of Treasury and Finance (DTF) if a department or public sector entity expects to exceed its budget
- elevating responsibilities from the *Standing Directions 2018 under the Financial Management Act 1994* into legislation for key roles in departments and public sector entities, including the accountable officer, responsible body, and chief finance officer
- assigning explicit duties to these roles to manage financial responsibilities, provide accurate financial information and report material risks.

These reforms represent a positive step towards strengthening financial management across departments and public sector entities.

What VAGO plans to do and what we recommend

We are currently developing a short learning resource to help you familiarise yourself with the recent legislative changes and why they matter.

We will make the module available on the VAGO website in early 2026 and will notify stakeholders once it is released.

Update 2: Key developments in climate reporting

Key message

Although there have been some recent developments in climate reporting standard setting (summarised in Appendix A), there has been no further progress on mandatory climate reporting requirements for Victorian public sector entities. This aligns with what we previously outlined in our [Tech alert: 2024–2](#). The current position is summarised below:

Entity type	Current position
Corporation Act entities	• Mandatory climate-related disclosures are being introduced in phases under the Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Act 2024. • These changes have limited impact across the Victorian public sector • We are continuing to monitor affected entities and work with DTF and audit service providers as the phased requirements progress.
Entities governed by the <i>Financial Management Act</i> and other	• DTF and Department of Energy, Environment and Climate Action (DEECA) are jointly developing the State's climate disclosure framework in response to AASB S2 <i>Climate-related disclosures</i>. • Their work includes:

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- state-controlled entities
- developing a roadmap for a whole-of-state approach
 - considering entity-level reporting and building on existing practices such as:
 - the voluntary [Victorian Government Climate-related Risk Disclosure Statement](#)
 - entity-level reporting under FRD 24 *Reporting of environmental data by government entities*
 - upcoming AASB S2 reporting by Corporations Act entities within the Victorian public sector

DTF advise significant updates will be shared as this work progresses, with major developments expected in 2026.

- Local councils
- Except for any council-controlled entities impacted by the mandatory *Corporations Act 2001* requirements:
 - Local Government Victoria (LGV) has not yet decided whether to change current sustainability reporting requirements
 - LGV has indicated it may review environmental performance measures in the future, given broader reporting developments

LGV advise they will consult with the sector before they make any changes to the reporting requirements or make best practice enhancements.

- Universities
- State and territory universities must provide financial information to the Australian Government Minister for Education, under section 19-10(2) of the *Higher Education Support Act 2003*. In doing so, they must follow the *Higher Education Provider Guidelines* (the guidelines)
 - Through our network of audit offices across Australia, we contacted the Australian Department of Finance (policy lead for federal climate disclosures) to clarify whether:
 - climate-related reporting will be included in the guidelines
 - universities will be part of the Commonwealth Climate Disclosure (CCD) reform currently underway.
 - The Australian Department of Finance confirmed it is unlikely universities will fall within the CCD scope and climate-related reporting may instead be determined by state and territory frameworks.
 - At this stage, it remains unclear whether DTF will extend climate reporting requirements to Victorian universities.

- Other not-for-profit entities (for example, ACNC-registered organisations such as aged-care providers)
- The ACNC reporting framework currently does not require mandatory reporting.
 - However, depending on their legal structure, these entities may be required to report under the *Treasury Laws Amendment (Financial Market Infrastructure and Other Measures) Act 2024*. We encourage these entities to review their structure and consider whether these requirements apply.

What we recommend

We continue to monitor developments in climate and broader sustainability reporting to understand future impacts on public sector reporting obligations and help support our audit entities.

Since there have been no significant changes in the regulatory environment since our last Technical Alert, our previous recommendations remain current:

- **For Corporations Act entities:** conduct ongoing assessments to determine whether mandatory climate reporting requirements apply, in order to maintain compliance. Entities should also contact their regulator, if clarification or support is required.

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- For entities not currently affected by the Corporations Act amendments: await further guidance from your regulator before undertaking any climate reporting-related activities.

Update 3: Responding to AASB 13 Fair Value Measurement amendments

AASB 13 Fair Value Measurement amendments

In our last [Tech alert: 2024-2](#), we provided an update regarding the revised FRD 103, which allowed a phased approach to adopting the AASB 13 amendments.

As per this phased approach, DTF has allowed entities to apply the amendments relating to the 'development of unobservable inputs' and the 'application of the cost approach' in their next scheduled revaluation or interim revaluation year (whichever occurs earlier). Please refer to [Tech alert: 2024-2](#) for full details and the steps entities can undertake to conduct impact assessments.

What we recommend

For entities with revaluation requirements as at 30 June 2026, a key audit focus will be on non-financial asset valuation and the applicability of the AASB 13 amendments. We expect these entities to have already begun planning for implementation.

For entities with revaluation years beyond June 2026, the revised FRD 103 provides immediate relief. However, we encourage these entities, especially those with complex assets valued under the current replacement cost approach, to start preparing for the amendments well ahead of the next revaluation cycle. Our experience from the 2025 financial reporting period shows that both financial report preparers and auditors will need to invest significant time and effort to navigate these associated changes.

Update 4: Preparing for AASB 17 Insurance Contracts

Latest developments in AASB 17

AASB 17 applies to public sector entities for reporting periods starting on or after 1 July 2026, replacing AASB 4, AASB 1023 and AASB 1038. The standard should be read together with AASB 2022-9 *Insurance Contracts in the Public Sector*.

AASB 17 sets out a comprehensive framework for accounting for insurance contracts, covering recognition, measurement, presentation, and disclosure. This helps financial report users understand an insurer's exposure, profitability and financial position, and supports better comparability across similar entities.

A key feature of AASB 17 is that it applies not only to traditional insurance contracts but also to 'insurance-like' arrangements. This means that entities beyond conventional insurers may fall within its scope.

Examples of arrangements that may be affected by AASB 17 include schemes that cover things like liability claims, property damage, building defects or incomplete construction, workers' compensation, compulsory third-party motor insurance for serious injuries etc.

In the past, entities may have accounted for some of these arrangements as insurance under AASB 1023 *General Insurance Contracts*, while they may have recognised others as provisions under AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*. Depending on their specific features and terms, some arrangements may now fall within the scope of AASB 17.

VAGO guidance to help with scope assessment

To assist public sector entities in assessing whether arrangements fall within the scope of AASB 17, VAGO has developed the [Guidance for Public Sector Entities – AASB 17 Insurance Contracts](#).

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The guidance supports a structured and consistent approach to scope assessment and recognises that AASB 17 applies not only to traditional insurance contracts, but also to certain insurance-like arrangements commonly encountered in the public sector.

The guidance includes examples, highlights areas requiring significant judgement, and draws on the standard setters' discussions to explain the intent behind the requirements, supporting well-informed and consistent application by entities.

**What we
recommend**

The impact of AASB 17 will vary depending on an entity's specific facts and circumstances.

Applying the public sector scoping guidance is expected to involve judgement and, in some cases, discussion between finance teams, DTF and other stakeholders, including auditors, particularly where arrangements are complex or less clear-cut.

To support a structured and consistent approach to scope assessment, entities can undertake the recommended actions outlined below:

Recommended action	Steps
Understand the scoping framework	- Review the scoping requirements in AASB 17 and VAGO's <i>Guidance for Public Sector Entities – AASB 17 Insurance Contracts</i>. Developing a clear understanding of this framework is an important foundation for undertaking scope assessments. - Refer to the AASB 17 scoping training delivered by DTF last year. Contact the Accounting Policy team at accpol@dtf.vic.gov.au to obtain the presentation slides and recording if you were unable to attend.
Identify relevant arrangements and assess the risk transfer	Consider contracts, agreements, schemes or programs where the entity may have accepted significant insurance risk, including arrangements established through legislation or another enforceable mechanism and assess whether the entity will be required to compensate the participant if a specified uncertain future event adversely affects them.
Documentation of judgements and stakeholder engagement	- Document the key features of each arrangement assessed and how the relevant AASB 17 criteria have been applied, including the relative weight given to each criterion where judgement is required. - Share these findings with senior management, audit committee members, DTF and engage with your audit teams as appropriate. Early documentation will help support the entity's readiness for AASB 17 recognition, measurement and disclosure requirements. - DTF recommends that any entity with potential insurance-like arrangements contact the Accounting Policy team at accpol@dtf.vic.gov.au
Timing considerations	Although AASB 17 has the effective date of 1 July 2026, early scoping assessments may assist with planning for how your entity will respond to the accounting implications, communication through governance structures and "standards issued but not yet effective" disclosures in the 2025–26 financial statements.



Appendix A: Standard-setting developments related to climate reporting

AASB sustainability reporting standards

In October 2024, the Australian Accounting Standards Board (AASB) issued the Australian Sustainability Reporting Standards:

- [AASB S1 General Requirements for Disclosure of Sustainability-related Financial Information](#), which is a voluntary standard
- [AASB S2 Climate-related Disclosures](#), which is a mandatory standard effective for annual periods beginning on or after 1 January 2025.

While AASB S2 is mandatory for certain entities like those captured under section 292A of the *Corporations Act 2001*, public-sector entities (including state-controlled entities), councils and universities are not automatically required to apply these standards unless the climate reporting requirements are mandated by their regulator.

When finalising AASB S2, the AASB noted feedback from public sector stakeholders that AASB S2 may not be fully suitable for NFP public sector entities without further modification, given their different objectives, governance structures and accountability frameworks.

To that end, the AASB has been undertaking research to understand how public sector climate-related information is currently being prepared across jurisdictions, identify users and their needs, and assess whether modifications or additional guidance are required for NFP public sector entities to consistently and effectively apply the AASB S2.

The AASB at its November 2025 meeting shared preliminary findings to date from this research. Key findings as it relates to users and user needs include:

- **Who the users are:** Stakeholders identified bondholders, investors and credit rating agencies as the most significant users, alongside the public, parliaments (including Parliamentary Budget Offices) and regulators
- **What users' key information needs are:** The greatest perceived user need is at the Whole-of-Economy (WoE) and Whole-of-Government (WoG) levels, reflecting the macro-level focus of most users. Users seek greater transparency on government climate-related policies and programs, including their objectives, costs, outcomes and effects on the economy, and on natural-capital dependencies. Entity-level disclosures were considered less relevant to external users but such information is needed to facilitate reporting at the WoE or WoG level.

Next steps:

- The AASB decided to publish the research report in the first half of 2026
- The AASB also decided to gather additional input from stakeholders on the following matters prior to finalising its response to feedback received from public sector stakeholders:
 - the demand for national, state and territory whole-of-economy climate-related information
 - whether the AASB should establish reporting requirements for climate-related policy programs and outcomes

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- the users of climate-related information and their information needs in relation to local governments and other public sector owners of significant assets.

Source and for further information please refer to AASB's agenda papers [9.0](#) and [9.1](#) for the November 2025 board meeting and [related Action Alert 243](#).

International
Public Sector
Accounting
Standards Board
sustainability
reporting
standards

In October 2024, the International Public Sector Accounting Standards Board (IPSASB) published its exposure draft [SRS ED 1 Climate-related Disclosures](#).

The exposure draft was primarily built on the international sustainability standards (IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures*). But it proposed a requirement for all NFP public sector entities responsible for climate-related public policy programs to also make specific disclosures relating to those programs.

Recognising the complexity of having different reporting perspectives in a single standard, the IPSASB decided to split the project in two phases:

- **Phase 1:** As part of Phase 1, IPSASB issued its inaugural standard [IPSASB SRS 1 Climate-related Disclosures](#) on 29 January 2026 that addresses climate-related risks and opportunities arising from an entity's activities and operations. It is largely aligned with IFRS S2, *Climate-related Disclosures*.
- **Phase 2:** As part of Phase 2, IPSASB plans to develop a separate standard for those specific public sector entities responsible for climate-related public policy programs and their outcomes, which it is currently considering.

Australasian Council of Auditors General's [\(ACAG's\) submissions to IPSASB](#) is available online.

Auditing and
Assurance
Standards Board
sustainability
assurance
standards

The Auditing and Assurance Standards Board (AUASB) has been continually monitoring, engaging and seeking feedback from stakeholders through several mechanisms. More formally, the AUASB released the following documents for stakeholder comments on which VAGO provided comments via its ACAG network:

- [Consultation Paper](#) on IAASB's *Proposed Narrow-Scope Amendments to IAASB Standards Arising from the IESBA's Using the Work of an External Expert Project*
- [ED 01/25](#) Proposed Amendments to ASSA 5000 *General Requirements for Sustainability Assurance Engagements* and ASA 102 *Compliance with Ethical Requirements when Performing Audits, Reviews and Other Assurance Engagements*
- [ED 02/25](#) Amendments to ASSA 5010 *Timeline for Audits and Reviews of Information in Sustainability Reports under the Corporations Act 2001*
- [ED 03/25](#) Proposed Australian Standard on Sustainability Assurance ASSA 2025-11 Amendments to ASSA 5000 *General Requirements for Sustainability Assurance Engagements*

VAGO's submissions can be found on the AUASB website via the ACAG links under Current projects > [Closed for comment](#).

At its 17 December 2025 meeting, the AUASB formally approved and subsequently released:

- [Illustrative Corporations Act Sustainability Assurance Reports](#) to promote consistent reporting for those entities reporting from 31 December 2025
- [ASSA 2025-10](#) to amend ASSA 5010 *Timeline for Audits and Reviews of Information in Sustainability Reports under the Corporations Act 2001* to require the approach for the phasing in of assurance for Group 1, 2 and 3 entities to apply to those entities preparing voluntary

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sustainability reports under the *Corporations Act 2001*. The AUASB has also released an updated phasing diagram to capture this change on its [Sustainability Assurance](#) webpage. More information can be found on the [AUASB](#) website.



5.2 External Audit Annual Strategy Report

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the External Audit Annual Strategy Report.

Under the *Local Government Act 2020*, the Audit and Risk Committee Charter must specify the functions and responsibilities of the Audit and Risk Committee. One of the functions includes overseeing internal and external audit functions.

The external auditor will present the External Audit Strategy.

Attachments

1. 2025-26 Audit Strategy Memorandum WWSC V 1-1 [5.2.1 – 25 pages]

The Audit & Risk Committee note and receives this report.

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West Wimmera Shire Council

Audit Strategy Memorandum For the year ending 30 June 2026

Presented to the Audit and Risk Committee on 10 March 2026

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25 February 2026

Richard Ainio
Chair, Audit and Risk Committee
West Wimmera Shire Council

Audit strategy memorandum for the year ending 30 June 2026

Dear Mr Ainio

I enclose for your information an overview of our planned approach to the annual audit of the financial report , performance statement and specific acquittals of West Wimmera Shire Councils. This document covers matters we believe to be significant in the context of our work. The Strategy will be discussed at the Audit and Risk Committee meeting on 10 March 2026.

I take this opportunity to thank your executive team and staff for the time they made available to us during the planning phase of our audit.

Yours sincerely

<<Signature>>

Cassandra Gravenall
Engagement Partner
Crowe Audit Australia
VAGO Audit Service Provider
Melbourne

Audit Strategy Memorandum
For the year ending 30 June 2026 | Victorian Auditor-General's Office

The Victorian Auditor-General's Office (VAGO) acknowledges the Traditional Custodians of the lands and waters throughout Victoria. We pay our respects to Aboriginal and Torres Strait Islander communities, their continuing culture, and to Elders past and present.

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Audit Strategy Memorandum
For the year ending 30 June 2026 | Victorian Auditor-General's Office

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Purpose

This document outlines our planned approach to the audit of West Wimmera Shire Council's ('the Council') financial report, performance statement and specific acquittals for the financial year ending 30 June 2026.

It is the key document we use to communicate with those charged with governance and management. It should be read in conjunction with our engagement letter addressed to the Mayor and Chief Executive Officer which will be issued in due course.

[Appendix A](#) provides important context for our audit.

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Changes from previous years

New issues arising and emerging developments affecting this year's audit

Change this year	How it impacts this year's audit
Model financial report and performance statement for 2025-26	Each year Local Government Victoria (LGV) releases a model financial report and performance statement. The <i>Local Government (Planning and Reporting) Regulations 2020</i> require councils to comply with these models. LGV intends to release the 2025-26 model financial report and performance statement on 27 February 2026.
Emergency Services and Volunteers Fund (ESVF)	The Emergency Services and Volunteers Fund (ESVF) is a Victorian Government property levy that replaced the former Fire Services Property Levy (FSPL) from 1 July 2025. The 79 councils are required to collect the ESVF levy on behalf of the state government. The ESVF levy appears as a separate item on the rates notice. All property owners are liable to pay the ESVF as a state charge. Council does not retain the funds — they are paid to the Victorian Government via the State Revenue Office (SRO)
Significant weather events	During December 2025 and January 2026, we have seen fires and flash flooding events impact the Victorian community. We understand the Council's locality has not been affected by natural disaster events up to the date of this audit strategy. We will continue to monitor developments and update our risk assessment and audit approach as necessary.
Sustainability reporting	VAGO is monitoring developments relating to climate reporting and sustainability reporting given it is intended for Corporation Act entities in its current form. VAGO will only audit what is required to be audited per the financial reporting framework that is applicable for each agency (note councils not currently intended to be captured). We encourage councils to monitor developments and liaise with key stakeholders such as Local Government Victoria to understand the Victorian government's plans.
State election November 2026	The next State election is scheduled to occur on 28 November 2026. There may be councillors with aspirations on entering state politics. Councillors who nominate as a candidate for the upcoming election may seek leave of absence to avoid any real or perceived conflicts of interest associated with discharging council's decision making.

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The levels of materiality we are using this year

We use our professional judgement to decide what is material by considering qualitative and quantitative factors. We use materiality to make judgements about the:

- balances and disclosures that require detailed audit attention
- amount of audit work we perform
- effect of misstatements.

We will revisit materiality during the audit, and adjust it if necessary, as we better understand the actual balances likely to be reported.

Financial report

Misstatements are considered material if they individually or collectively could influence economic decisions of users of the financial report. Users could be influenced by either the amount (quantity) or the nature (quality) of the matter.

Overall materiality

Overall	Base	Overall materiality (\$000)	Performance materiality (\$000)	Clearly trivial threshold (\$000)
	Total FY26 budgeted Property, infrastructure assets, plant and equipment (PIPE)	13,901	11,120	556

Specific materiality

Specific	Base	Overall materiality (\$000)	Performance materiality (\$000)	Clearly trivial threshold (\$000)
	Total FY26 budgeted expenditure	1,465	1,172	59

Performance statement

For performance statements, we set materiality for each individual indicator reported after considering qualitative and quantitative factors influencing that indicator. The nature of performance statements means that an overall materiality level for the statement cannot be communicated.

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The levels of materiality explained

Level	Description
Financial report	
Overall	Applies to financial report taken as a whole. Any uncorrected errors above this amount, either individually or in aggregate, would mislead the users of the financial report.
Performance	We use this amount to reduce the probability that the aggregate of uncorrected and undetected misstatements exceeds overall materiality. We will need you to correct any errors above performance materiality before we issue our opinion.
Clearly trivial	Amounts below which we judge that misstatements are of no quantitative consequence. If we identify such misstatements, we will not communicate these to you and we will not need you to correct them.
Selected balances	
Specific	For your entity, we have determined that there are particular statements, account balances or disclosures for which misstatements of lesser amounts than overall materiality could reasonably be expected to mislead the users of the financial report. Consequently, a specific materiality threshold has been set for all account balances other than Property, Infrastructure Assets, Plant and Equipment (PIPE). We will need you to correct any errors above specific materiality before we issue our opinion.
Performance	We use this amount to reduce the probability that the aggregate of uncorrected and undetected misstatements exceeds specific materiality.

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Areas of focus and disposition of key risks

Our audit will focus on the financial report balances, disclosures, and/or areas that we rate as higher risk for material misstatement in your financial report and performance statement.

Our audit responses are designed to enable us to conclude, with reasonable assurance, whether the risks resulted in a material misstatement.

Financial report

Our key risks

We identified the following matters during planning that we consider to have created an elevated risk of material misstatement.

We also plan to obtain sufficient, appropriate audit evidence on other material classes of transactions, balances, and disclosures to obtain assurance that they are fairly presented. Refer to **Appendix B** for an outline of our planned audit approach.

No.	Key risk	New this year?
1	Fair value of non-financial assets	No
2	Government grants	No
3	Carrying value of capital work in progress	No
4	Valuation of employee benefits expense and provisions	No

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Key risk 1: Fair value of non-financial assets

Why we think it is a higher risk area	Our proposed audit response	Significant judgements
Property infrastructure assets, plant, and equipment account for 95% of Council's total assets, valued at \$261 million as at 30 June 2025. Most of these assets are carried at fair value. Assets with volatile fair values may require an annual revalue. Other assets may be revalued less frequently, for example every three to five years. Each year, specific asset classes are scheduled for a full revaluation. The market's volatility and uncertainty, driven by changes to interest rates, supply chain disruptions, labour shortages, general inflation, and other macroeconomic influences, further emphasise the importance of regular valuations. Valuing these assets is inherently complex, requires significant judgement and the use of assumptions, such as useful life and asset condition. This process may involve engaging valuation experts, applying industry indices, or relying on management's expertise. Additionally, Council must consider amendments to AASB 13 that came into effect from 1 July 2024 for assets classes whose fair values are measured using the current replacement cost method. It is our understanding that: - the following asset classes will undergo a full revaluation in 2025-26: - Land and Buildings - For land and buildings, Management will engage an external valuer to address to revalue the assets - Other than land and building, no external valuation has been scheduled for any other asset the year ending 30 June 2026, but management will perform indexation benchmarking to assess any significant movement in fair value. Due to the complexities of valuations and the unique nature of the assumptions and judgements involved, councils must clearly disclose these in the financial report.	We will: - review the valuation approach for each material asset class - assess whether the fair value of each material asset class is materially different from the carrying amount - evaluate the reasonableness of key assumptions underlying management's fair value assessment - review management's indexation calculations and verify supporting documentation to validate fair value, as applicable - verify the determination of revaluation increments or decrements - review journal entries made to account for the revaluation increments or decrements - assess management's evaluation of obsolescence - ensure the adequacy of disclosures in the financial report Where an expert is engaged, we will establish reliance on the work of your expert by: - reviewing the scope and terms of engagement - assessing the valuer's expertise (qualifications and experience) - reviewing the valuer's report, including the methodology, assumptions, and estimates used, as well as the overall reasonableness of the valuation - test the completeness and accuracy of data provided to the valuer - assess whether the insurance valuation provides appropriate evidence of fair value for financial reporting purposes in accordance with AASB 13. - where gaps are identified, we will evaluate the scope, competence, methodology, assumptions, and outputs of the external valuer engaged by management and assess the adequacy of related disclosures.	Yes

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Key risk 2: Government grants

Why we think it is a higher risk area	Our proposed audit response	Significant judgements
The Council receives funding from the Australian and Victorian governments. The amount and timing of receipt varies year-to-year at the discretion of the respective government, depending on program initiatives or capital projects. The application of AASB 15 <i>Revenue from Contracts with Customers</i> and AASB 1058 <i>Income of Non-for-Profit Entities</i> requires management to exercise judgement in determining whether the funding agreement contains sufficiently specific enforceable performance obligations.	We will: • update our understanding of key controls over material items of revenue • evaluate management's process to assess funding arrangements against the requirements of AASB 15 and AASB 1058 • perform substantive analytical procedures • verify a sample of transactions to supporting documentation, including a review of the grant agreement against the requirements of AASB 15 and AASB 1058 • make enquiries of management regarding funding subject to recall and if recall provisions are enacted or waived sight supporting documentation to confirm the appropriateness of the accounting treatment adopted • review the adequacy of disclosures in your financial report	Yes

Key risk 3: Carrying value of capital work in progress

Why we think it is a higher risk area	Our proposed audit response	Significant judgements
The nature of council operations is the need for a planned capital works program which includes a commitment to asset renewal. The Council has a significant capital works program budgeted at \$5.042million for FY26, however with delays in various program expenditure may result in capital expenditure not being recorded in the correct accounting period. Due to the complexity of capital works projects there is also a risk that that the expenditure incurred may not be recognised in accordance with AASB 116 Property, Plant and Equipment. Materials and services expenses are materially significant each year, with risks that expenses not capitalised could be incurred without proper internal controls due to limitations related to segregation of duties and appropriate procurement policies and procedures. Management needs to consider the requirements of AASB 15 and AASB 1058 when considering the recognition of revenue and income.	We will: • perform test of details on capital additions for the year • review repairs and maintenance account and inspect material transactions to identify any expenses that should have been capitalised • review procurement policies and procedures and test internal controls if applicable. Alternatively, where controls cannot be relied upon, we will perform test of details on materials and services expenses • review the adequacy of disclosures in your financial report	No

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Key risk 4: Valuation of employee benefits expense and provisions

Why we think it is a higher risk area	Our proposed audit response	Significant judgements
Payroll expenditure is one of the major expenditures for the Council. Should payroll records not be maintained adequately, it could lead to incorrect accounting for employee entitlements. The valuation of employee benefit provisions is complex and are based on significant estimation uncertainty, as well as relying upon management's judgements and assumptions. Salary expenditure and employee entitlement liabilities may not be complete and accurate. Salary expenditure and employee entitlement liabilities may not be complete and accurate. Material errors may occur due to failure to detect insufficient monitoring controls at the Council.	We will: • review and assess the effectiveness of controls and process within the payroll function. • assess the reasonableness and consistency of key assumptions, namely the CPI rate, discount and probability factors. • review management's assessment and classification of annual leave as a short-term or long-term entitlement. • review the calculation of employee benefits provisions in accordance with the requirements of AASB 119 Employee Benefits. • perform substantive analytical procedures.	No

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Performance statement

Our key risks We identified the following matter during planning that we consider to have created an elevated risk of material misstatement.

No.	Key risks	New this year?
1	The performance statement may not be prepared in accordance with applicable legislative requirements	No

Key risk 1: The performance statement may not be prepared in accordance with applicable legislative requirements

Why we think it is a higher risk area	Our proposed audit response	Significant judgements
The Local Government (Planning and Reporting) Regulations 2020 specify the indicators to be included in the performance statement. Local Government Victoria (LGV) release a model performance statement each year that needs to be complied with. There is a potential risk that: - councils include performance measures, that are not subject to audit and intended solely for the report of operations, in the performance statement submitted for audit - systems in place at Council may not accurately capture the data required to support the sustainability and service performance outcomes - financial figures are incorrectly included or excluded when calculating the financial outcomes - a lack of quality assurance over the preparation of performance statement may also result in significant errors or omissions.	We will: - review the systems in place to capture the financial and non-financial data - determine the reliability and completeness of the available records for compiling that indicator - verify figures to supporting documentation - check the calculations of reported figures - assess the reasonableness of explanations included in the performance statement for material variation - confirm that the format of the performance statement complies with model performance statement released by LGV.	No

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Acquittals

Councils receive federal funding under the Local Roads and Community Infrastructure (LRCI) and the Roads to Recovery (R2R) programs. Both programs require the Council to prepare and lodge annual acquittals of their relevant project expenditure with the relevant Commonwealth department, and have those acquittals audited by us.

Our key risks We identified the following matter during planning that we consider to have created an elevated risk of material misstatement.

No.	Key risks	New this year?
1	The acquittals may not be prepared in accordance with applicable legislative requirements	Yes

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West Wimmera Shire Council

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Key risk 1: The acquittals may not be prepared in accordance with applicable legislative requirements

Why we think it is a higher risk area	Our proposed audit response	Significant judgements
The LRCI and R2R programs are each governed by specific legislation, guidelines and/or contractual terms that outline the eligibility of projects that can be funded, as well as the annual reporting requirements. Both programs require councils to create and maintain accurate and detailed records relating to key elements of the agreements such as grant receipts, expenditure incurred and project delivery outcomes. These records form the basis for the required annual acquittal and reporting to the appropriate Commonwealth department. The staff responsible for the acquittals often sit outside of the finance team, adding complexity to the reporting process. The complexity in reporting requirements and process increase the risk that: - systems in place at the council may not accurately capture and record the data required for annual reporting to support the program delivery outcomes - expenditure is incorrectly classified or recorded in the incorrect reporting period - project delivery information is incorrectly included or excluded when documenting the necessary reporting outcomes - a lack of quality assurance over the preparation of the annual reports may also result in significant errors or omissions. We note the 2025 LRCI acquittal is yet to be finalised.	<u>LRCI acquittal</u> We will, for each LRCI acquittal phase: - review the Annual Report Declaration, Annual Report Table and CEO Financial Statement to confirm the content aligns with the latest reporting templates released by the Commonwealth department - agree the nominal funding allocation per the CEO Financial Statement and Annual Report Table to the LRCI Nominal Funding Allocation published document - verify receipts received from the Commonwealth department to supporting documentation such as bank statements - verify a sample of transactions to supporting documentation to ensure expenditure incurred relates to projects included within the approved work schedule - agree all prior period balances per the CEO Financial Statement and Annual Report Table to the prior year audited acquittal and investigate any discrepancies identified - seek and review the signed management representation letter. <u>Roads to Recovery (R2R) acquittal</u> We will: - review Part 1, 2, 3 and 4 of the acquittal to confirm the content aligns with the latest reporting template released by the Commonwealth department - at Part 3 agree the reference amount to correspondence from the Commonwealth department - check the accuracy of average expenditure figures quoted at Part 3 - verify receipts received from the Commonwealth department to supporting documentation such as bank statements - perform substantive analytical procedures to ensure the council have correctly derived the own source expenditure and all prior period balances agree to the prior year audited acquittal	No

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Why we think it is a higher risk area	Our proposed audit response	Significant judgements
	• verify a sample of transactions to supporting documentation to ensure expenditure incurred relates to nominated local road priority projects in accordance with the R2R conditions instrument • seek and review the signed management representation letter.	

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Audit timetable

Milestone	Date	Responsibility
Planning of our audit commences	February 2026	Management/Audit
Audit strategy discussed at the Audit and Risk Committee meeting	10 March 2026	Audit
Interim audit commences	13 April 2026	Management/Audit
Interim management letter issued	8 May 2026	Audit
Interim management letter discussed at the Audit and Risk Committee meeting	9 June 2026	Audit
Shell financial report and performance statement provided to audit	May 2026	Management
Draft financial report and performance statement submitted to audit after internal quality assurance by management	August 2026	Management
Final audit commences	10 August 2026	Management/Audit
Closing meeting with auditors	August 2026	Management/Audit
Closing report discussed at the Audit and Risk Committee meeting	11 September 2026	Audit
Financial report and performance statement adopted and signed by governing body	September 2026	Management
Independent auditor's report signed*	September 2026	Audit
Annual report printers proof provided to audit for review	September 2026	Management
Final management letter issued^	11 September 2026	Audit

Note: * date subject to VAGO receipt of signed financial report and management representation letter
Note: ^ to be issued no later than four weeks from date of audit report

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Fees and key contacts

Fees

Estimated audit fees We will advise you of the estimated audit fee in a separate letter.
The audit fee:

- is based on our planned audit approach and will be billed progressively based on work completed
- is subject to change if the scope, volume or complexity of the audit changes
- may change if agreed milestones are not met, such as limited availability of key finance staff to assist the audit process.

Key contacts

Signing Officer	Engagement Leader	Team Leader
Travis Derricott	Cassandra Gravenall	Mazin Hussain
Sector Director, Financial Audit	Engagement Partner	Manager
travis.derricott@audit.vic.gov.au	cassandra.gravenall@crowe.com.au	mazin.hussain@crowe.com.au
0409 149 542	(03) 5225 7742 or 0403 616 445	(03) 9258 6700

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Appendices

[Appendix A: Audit context](#)

[Appendix B: Planned audit approach for key balances](#)

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Appendix A: Audit context

Our responsibility

The *Audit Act 1994* requires the Auditor-General to:

- Financial report**
- form an opinion on whether your financial report presents fairly in accordance with the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*, and the Australian Accounting Standards
 - provide an auditor's report to you, and
 - provide a copy of the auditor's report to:
 - the Minister responsible for your financial report, and
 - the Minister for Finance where we provide a modified audit opinion, or where the Auditor-General directs.

Performance statement

The *Local Government Act 2020* requires the Auditor-General to:

- form an opinion on whether your performance statement presents fairly in accordance with the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*
- provide a copy of the auditor's report on the Council's performance statement to the Council and Minister.

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Acquittals

Roads to Recovery Program

The *National Land Transport Act 2014* requires the Council to provide the Minister responsible for the Roads to Recovery Program an audited financial statement detailing funds received, spent, and carried forward as at the end of that year. The Auditor-General will form an opinion on whether the financial statement in all material respects is:

- presented in accordance with the Roads to Recovery Funding Conditions 2024
- is based on and in agreement with proper accounts and records that the reported expenditure was used solely for the funded project.

Local Roads and Community Infrastructure Program

The Commonwealth Department of Infrastructure, Transport, Regional Development, Communications and the Arts requires the Council to provide an audited financial statement detailing receipts and expenditure with respect to the Local Roads and Community Infrastructure Program. The Auditor-General will form an opinion on whether the financial statement in all material respects is:

- presented in accordance with the Local Roads and Community Infrastructure Guidelines
- is based on and in agreement with proper accounts and records and that the reported expenditure was used solely for approved projects.

Refer to our engagement letter for a complete list of responsibilities.

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Our independence

The Auditor-General is:

- an independent officer of the Victorian Parliament
- appointed under legislation to examine on behalf of parliament and taxpayers, the management of resources within the public sector
- not subject to the control or direction of either parliament or the government.



Fraud

During our audit we ask those charged with governance, management, and others to identify any known instances of fraud. We also make enquiries to understand where you consider fraud risks are and if you have any knowledge of actual or suspected fraud. This includes considering the risk of management override of controls.

Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Due to the unpredictable way in which such override could occur, the auditing standards clarify it is a risk of material misstatement due to fraud and thus a significant risk we manage as part of our audit procedures.

Our audit is not designed to detect fraud. However, should instances of fraud come to our attention, we will report them to you.

Overview of our audit approach

Risk identification and assessment 	We understand your entity and its environment to: • set materiality • identify material transactions, balances, disclosures, and significant events • identify and assess risks of material misstatement and the controls in place to mitigate these risks • develop our audit strategy, including scope, timing, and direction of the audit
Risk response 	We choose and execute procedures to obtain audit evidence. This may include: • testing key manual and application controls • performing substantive testing of transactions and balances • substantive analytical procedures • reliance on the work of others and specialist experts • use of data analytics.
Reporting 	We report: • in our interim and final management letters, observations, and our recommendations to improve your internal controls and other identified deficiencies • in our closing report, the outcome of our audit, informing you of financial reporting matters that are not related to internal controls • our audit opinion in our audit report.

Appendix B: Planned audit approach for key balances

Our planned audit approach is set out below. We will communicate any significant change in our audit approach to you.

Material component (\$ million) (2026 Budget)	Inherent risk assessment	Controls reliance	Planned internal audit reliance	Residual risk of material misstatement	Planned reliance on substantive audit procedures
Revenue and income					
Rates and charges (\$9.2 million)	Unlikely	No	No	Low	Low
Government grants (\$14.6 million)	Possible	No	No	Moderate	Moderate
Other income (\$1.4 million)	Unlikely	No	No	Low	Low
Expenses					
Employee costs (\$11.1 million)	Possible	Yes	No	Low	Low
Material and services (\$9 million)	Unlikely	Yes	No	Negligible	Negligible
Depreciation (\$8.4 million)	Possible	No	No	Moderate	Moderate
Assets					
Cash and cash equivalents (\$6.2 million)	Unlikely	No	No	Low	Low
Property, infrastructure, plant and equipment (\$278 million)	Likely	No	No	High	High

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Material component (\$ million) (2026 Budget)	Inherent risk assessment	Controls reliance	Planned internal audit reliance	Residual risk of material misstatement	Planned reliance on substantive audit procedures
Liabilities					
Trade and other payables (\$1.8 million)	Unlikely	No	No	Low	Low
Provisions (\$2.3 million)	Possible	Partial	No	Moderate	Moderate
Equity					
Accumulated surplus (\$29.8 million)	Unlikely	No	No	Low	Low
Reserves (\$247.7 million)	Possible	No	No	Moderate	Moderate
Notes to the financial statements					
Related parties	Possible	No	No	Moderate	Moderate
Key management personnel & other senior officer remuneration	Possible	No	No	Moderate	Moderate
Commitments	Unlikely	No	No	Low	Low
Contingencies	Unlikely	No	No	Low	Low
Risk category					
What is this?					
Inherent risk	The likelihood of material misstatement before considering internal controls.				
Control risk	The control risk associated with relevant controls that the auditor intends to rely upon and plans to test for operating effectiveness.				
Residual risk of material misstatement	The risk of a material misstatement after considering control effectiveness and inherent risk. It is the risk that the financial report may contain a material misstatement.				

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Links and resources

The following links take you to information on the VAGO website that you might find useful and/or of interest.

[Website](#)

[Role](#)

[Strategic plan](#)

[Planned audits](#)

[Audits in progress](#)

[Fact sheet – financial audit](#)

[Financial reporting alerts](#)

[Privacy](#)



6 Risk Management & Internal Controls

6.1 OHS & Risk Management and Risk Register Update

Report Author: Phillip Gillin, Occupational Health, Safety and Risk Manager

RECOMMENDATION:

That the Audit and Risk Committee note and receives the OHS & Risk Management and Risk Register Update Report.

This report provides an update to the Audit and Risk Committee on current and emerging risk management and OHS issues.

Council's risk register provides a high-level rating of risks which affect Council's service provision. All actions carry some level of risk, whilst it is not possible to eliminate risk, Council can employ a system of internal controls to mitigate the potential occurrence and effects of risk. The register records those risks which are at a strategic level which Council believes may have a material impact upon its operations, and a summary of the internal controls in place to manage the risk.

A verbal update will be provided by the OHS & Risk Manager outlining the following attachments:

Appendix 1: OHS Terms of Reference DRAFT

Appendix 2: Business Continuity Plan Approved 23 02 2026

Appendix 3: EML Employer Premium Forecast with Summary 2026-27

Attachments

1. OHS Risk Management Update 03 03 26 [6.1.1 – 3 pages]
2. OHS Committee Term of Reference DRAFT [6.1.2 – 2 pages]
3. West Wimmera Shire Council Business Continuity Plan 2026 27 CEO APPROVED 23.0 [6.1.3 – 46 pages]
4. Employer Premium Forecast with Summary 84 [6.1.4 – 2 Pages]

The Audit & Risk Committee note and receives this report.

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Incident Reporting 01 01 2026 – 03 03 2026

Title	Q1	Q2	Q3	Q4	TOTAL
Incidents	1				1
Hazard	9				9
Near Misses	4				4
Vehicle Damage	5				5
TOTAL	19				19

Incident Report Actions 01 01 2026 – 03 03 2026

Elumina Incidents	Risk Assessments	Investigations	Investigations Complete
Q1	19	0	0
Q2			
Q3			
Q4			
TOTAL			

Notifiable Incidents 01 01 2026 – 03 03 2026

Nil

Training Update

- First Aid June 2026 First Aid catch up course September 2026
- Skin Cancer Checks October 2026
- Health and Safety Representatives (HSR) one day refresher October 26
- Manual Handling October 2026

All employees are being re inducted focusing on Elumina and incident report in accordance with the recent RSD OHS Audit currently there have been 21 employees re inducted.

Councils Work Cover insurer have an excellent suite of videos related to safety we are currently uploading them onto Councils Learning Management System LMS.

OHS Committee Update

The first OHS Committee Meeting will be held on the 17 03 2026.

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The OHS Committee has been reviewed to provide a more strategic and accountable approach to the management of safety within the Council.

Including OHS Committee Terms of Reference reviewed.

Appendix 1: OHS Terms of Reference DRAFT

OHS Committee Actions Register is maintained in (Reliansys) there are currently 9 actions in the OHS Actions Register 5 will be completed at the OHS Committee Meeting on the 17 03 2026.

TEAMS chat created for the OHS Committee members to effectively communicate between meetings.

The meetings have been increased to 2 hours.

OHS update

Council have completed the 17 psychosocial risk assessments in Reliansys in accordance with the OHS Psychosocial Regulations 2025, Council have also engaged AEGIS (at no cost) to also complete a study of Councils psychosocial risk exposure conducting interviews with managers and employees (chosen randomly) measure key KPI impacting psychosocial injuries and benchmarking Council against other Councils.

All 17 risk assessments were identified as low risks.

Business Continuity Plan

Appendix 2: Business Continuity Plan Approved 23 02 2026

A desk top audit conducted by Jardine Llyod Thompson will be conducted in May 2026 and will involve key stakeholders.

Strategic Risk Register

Is currently being reviewed and managed in (Reliansys) currently 4 of the 8 strategic risks have been completed.

The strategic risk register will be presented at the next Audit and Risk Committee.

Strategic Risk Review Committee (SRRC)

The next meeting of the SRRC will be on the 31 03 2026, the updated strategic risk register will be reviewed.

Insurance

All insurance declarations have been completed for Councils suite of insurance cover for 2026-27.

- Motor Vehicle
- Councillors and Officers
- Airport Operators Liability
- Cyber Liability
- Corporate Travel

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- Group Personal Accident
- Community Liability Pack
- JMAPP (Building & Contents)
- MAV Public Liability & Professional Indemnity
- Crime Questionnaire

In accordance with Councils membership of JMAPP (Building & Contents) scheme we are required to have all buildings valued at more than 500K, this will be conducted during the week of 11 05 2026.

Currently our building and assets are valued at approximately 60 million dollars, I would expect the revaluation to increase our insurance asset value by 20-30% with the increase costs of materials and trades. This would increase our premium by 20-30 thousand dollars per annum.

As part of the Council Plan Goal 4 Operational Excellence Review insurance coverage on Council assets this would complete the review of Councils insurance coverage of assets with a comprehensive revaluation of Councils Combined Artworks and Collectables o=in 2024.

Work Cover

Appendix 3: EML Employer Premium Forecast with Summary 2026-27

YEAR	PREMIUM gst exc	EPR	DIFFERENCE
2021-22	\$157,084	0.0000%	
2022-23	\$191,824	1.0000%	\$34,737
2023-24	\$334,703	1.2468%	\$142,879
2024-25	\$413,943	1.5167%	\$79,240
2025-26	\$352,155	1.2416%	\$61,788
2026-27	\$307,592	0.9411%	\$44,563

Currently Council is performing 6% better than industry average in 2024-25 Council was performing 51% worse than industry average.

While these results have a positive financial impact they also impact heavily on the culture within Council.

Currently there are no active Work Cover claims

Council still has a financial commitment to the failed MAV WorkCare self-insurance Work Cover scheme until 2028.

Paying \$2,500 per year for admin fees

In 2025 and 2027 there are reassessments of the scheme's financial commitments.

In 2025 Council paid \$30,674 the 2027 cost is expected to be similar.

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OHS Committee Terms of Reference WEST WIMMERA SHIRE COUNCIL

OHS COMMITTEE TERMS OF REFERENCE		
	Adopted	
	Next review date:	3 years
Senior Manager:	Director Corporate & Community Services	
Responsible Officer:	Occupational Health Safety and Risk Manager	
Functional Area:	Council wide	
Purpose	The purpose of the West Wimmera Shire Council Occupational Health and Safety Committee is to provide a formal, consultative forum to facilitate cooperation between management and workers in developing and implementing both health and safety compliance and improvements.	
Key Responsibilities	The OHS Committees main functions are to: • Identify, assess and recommend control measures for potential workplace hazards and risks • Develop, review, and disseminate OHS policies, standards, and procedures. • Improve health and safety communications within the Council. • Review all accident, injury and damage reports and analyse results of corrective actions implemented. • Promote a positive safety culture within Council by way of innovation and leadership. • Conduct regular workplace safety inspections and audits to ensure compliance and identify deficiencies • Act as a communication channel, bringing safety concerns and suggestions from workers to management, and vice versa	
Membership	• Committee membership is made up of 6 management representatives and 5 health and safety representatives. A quorum of half plus 1 • There must be 6 members in attendance for a quorum • The OHS and Risk Manager will chair the meeting and is a permanent member of the Committee with no voting rights. • Health and Safety Representatives (HSR) will be elected by their respective Designated Work Group (DWG) for a term of 3 years in accordance with the <i>OHS Act 2004 Section 55 Term of Office</i> • Special guests can be invited at the chairperson's discretion • If a management representative or HSR is an apology they may invite a suitable person to attend the meeting on their behalf the invitee will not have voting rights.	

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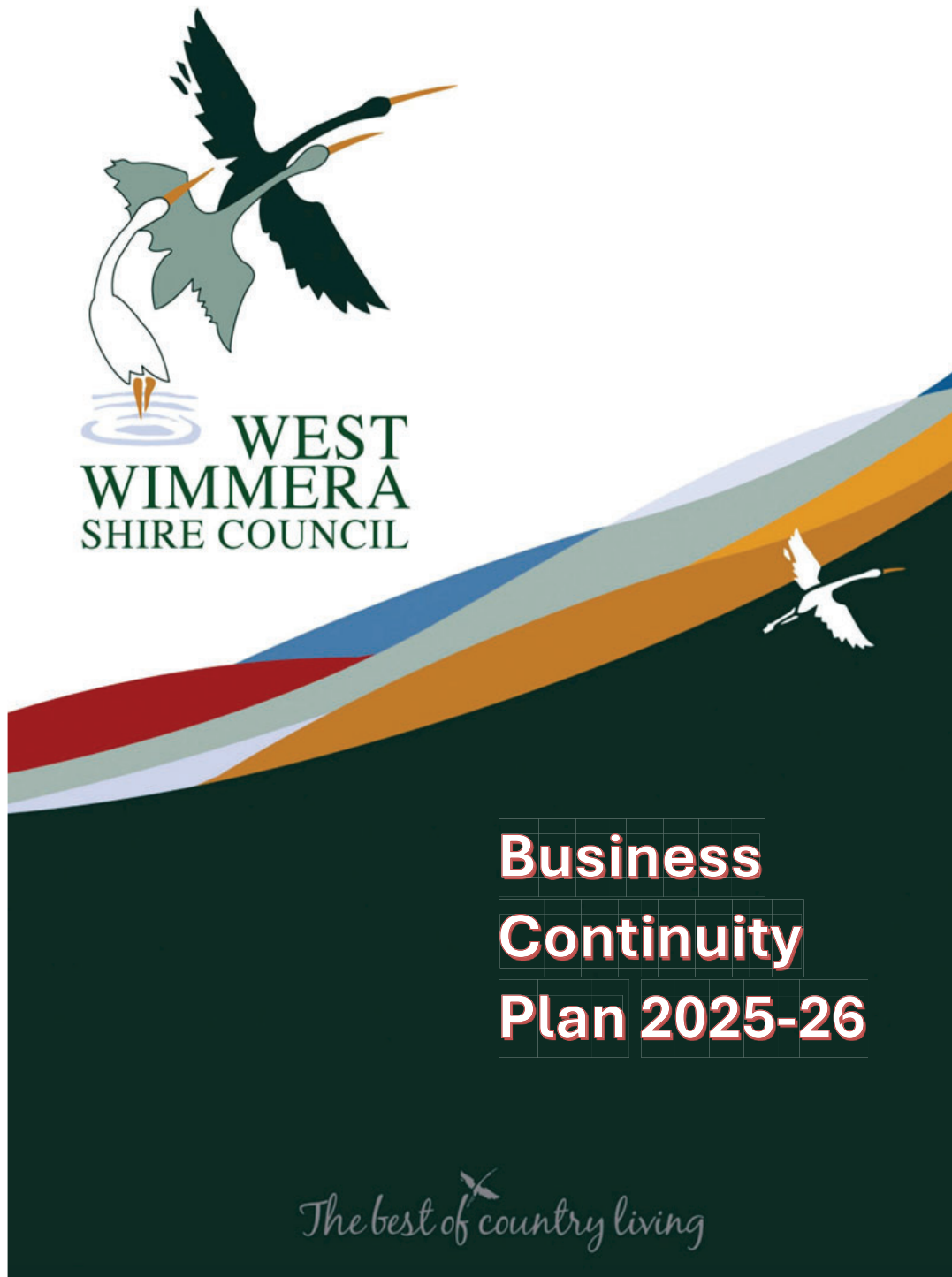
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OHS Committee Terms of Reference WEST WIMMERA SHIRE COUNCIL

Meetings	The OHS Committee will meet every 3 months (minimum) Meetings will be held via video conference from the Edenhope and Kaniva Office. A 12 month meeting schedule will be provided to the OHS Committee members at the final meeting of the calendar year by the Executive Assistant to the CEO.
Agendas	The agenda for the OHS Committee meeting will be distributed at least 5 business days prior to the meeting. All items for the agenda are to be forwarded to the OHS and Risk Manager at least 7 business days prior to the OHS Committee Meeting. Agendas will have the following standing items: • Welcome • Confirmation of previous minutes (mover and seconder). • Work Safe entry reports. • Notifiable incidents Legislative update. • Legislative update. • New Business • Incident Reports • Elumina reports statistics and updates • OHS Committee Actions Register review • Policies and Procedures Review • Workplace Inspections. • Training Update • Health and Safety Training Register
Training	• New HSR will undertake a Work Safe accredited 5-day HSR course. • All HSR will undertake an annual Work Safe approved one day refresher HSR course.

TOR Adopted:			
TOR Reviewed:			



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Key Related Documents

1. Municipal Emergency Management Plan

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GLOSSARY OF TERMS

TERM	DEFINITION
Activity	A process or set of processes undertaken by an organisation (or on its behalf) that produces or supports one or more products and services.
Business Continuity	Business continuity is 'the uninterrupted availability of all key resources supporting essential business functions.
Business Continuity Management	Business Continuity Management provides for the availability of processes and resources to ensure the continued achievement of critical objectives.
Business Continuity Plan(s)	A collection of procedures and information that is developed compiled and maintained in readiness for use in the event of an emergency or disaster.
Context	The environment in which the entity seeks to achieve its objectives. It may include the: cultural, political, legal, regulatory, financial, technological, economic, natural, and competitive environment. international, national, regional, or local environment key drivers and trends; and perceptions and values of stakeholders.
Continuity Management Team	An assembly of executive management representatives and other seconded staff formed for the express purpose of responding to an organisational crisis. CMT Management structure will overlay all normal management structures during the response process.
Critical Business Process (Critical Function)	Vital process without which an entity will either not survive or will lose the capability to effectively achieve its objectives.
Emergency Response Management	Emergency response management addresses the immediate response to the incident and is primarily concerned with the protection and preservation of life and property. It involves the entity managing the impact of an emergency on the entity. It is a different activity to community emergency response management, which involves the entity managing the impact of an emergency on the community.
Formal Debrief	A discussion held within weeks of the exercise, addressing the wider organisational issues, that identifies learning opportunities.
Good Practice Guidelines (GPG)	A Management Guide to Global good practice in Business Continuity. The Body of Knowledge produced by the BusinessContinuity Institute.

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TERM	DEFINITION
Hot Debrief	A discussion about the issues and concerns held immediately following an exercise.
Implementation	The Technical Practice within the Business Continuity Management (BCM) Lifecycle that executes the agreed strategies and tactics through the process of developing the Business Continuity Plan (BCP).
Incident	Situation that might be, or could lead to, a disruption, loss, emergency, or crisis. (Note: The <i>Business Continuity Institute's Global Good Practice Guide</i> GPG 2013 also refers to an incident as an event, interruption, or disruption).
Invocation	Act of declaring that an organisation's business continuity arrangements need to be put into effect to continue delivery of key products and services.
Management Practices	Policy and Program Management and Embedding Business Continuity stages of the BCM Lifecycle.
Maximum Tolerable Outage (MTO)	The time it would take for adverse impacts, which might arise because of not providing a product/ service or performing an activity to become unacceptable.
Maximum Acceptable Outage (MAO)	The maximum period that an entity can tolerate the disruption of a critical business process before the achievement of objectives is adversely affected.
Minimum Business Continuity Objective (MBCO)	A minimum level of services and/or products that is acceptable to the organisation to achieve its business objectives during a disruption.
Organisation	Person or group of people that has its own functions with responsibilities, authorities, and relationships to achieve its objectives.
Organisational Culture	The combined assumptions, beliefs, values and patterns of behaviour that are shared by members of an organisation. The way in which an organisation views itself, its place in its market and the environment in which it operates.
Organisational Resilience	The capability to anticipate key events from emerging trends, constantly adapt to change and to bounce back from disruptive and damaging incidents.
Outsourced Activities	Those processes that are performed by, or in part by, a third party.
Policy and Program Management	The first stage of the BCM Lifecycle. It is the Professional Practice that defines the organisational policy relating to Business Continuity and how that policy will be implemented, controlled and validated through a BCM program.

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Scope

The objective of the Business Continuity Plan (BCP) is to ensure the appropriate structures and protocols are in place that enables effective response to a business interruption event that has the potential to impact on the West Wimmera Shire Council (Council/s) objectives.

Council aims to:

- Maintain the highest possible integrity and continuity for services provided by Council.
- Safeguard Council's assets, including people, property, and financial resources,
- Ensure the uninterrupted availability of resources so that Council can continue to perform the Critical Business Functions that support its critical objectives.
- Ensure that Council can appropriately deal with disruption.
- Ensure the accurate and timely provision of information to staff, the community, stakeholders, and other relevant levels of Government during a disruption.

The BCP documents the processes and resources required by Council in the delivery of its critical business objectives.

In identifying business continuity risks, the focus is on the building of resilience and response capabilities within business functions that have been identified as critical by the organisation.

Assumptions

The following assumptions were used when developing this overarching BCP:

Sufficient, skilled personnel will be available to execute the overarching BCP. In some situations, essential staff may be asked to work from home using Virtual Private Networking (VPN) if office access is restricted. Council personnel are able and willing to participate in any assigned duties as directed. This assumption could be called into question in some situations such as a pandemic or widespread fires, storms or flooding that directly impact staff.

Day-to-day activities may be reduced or suspended whilst the overarching BCP is activated to ensure sufficient resources are available.

The BCP is intended to provide guidance to Council Officers to assist continuity of service to critical functions, where those officers are not normally responsible for managing the specific function affected.

Where the Council Officer who is normally responsible for managing the specific function, it is assumed that this document will serve as a check document to reduce the possibility for omission of important actions.

Limitations

It is not the intent of this document or process to develop the Information Technology Continuity Plan (ITCP). This process will however identify from a business perspective the business requirements for Information Technology resources that support the delivery of business-critical functions.

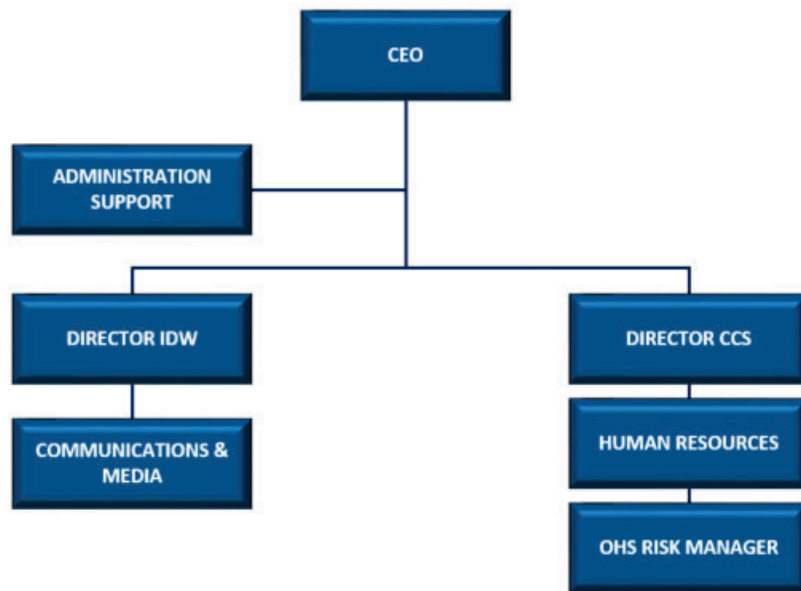
The ITCP will be an annexure of the BCP.

Authority

The West Wimmera Shire Council Business Continuity Plan has been developed under the authority of the Chief Executive Officer (CEO).

- The standing authority is given to the Sub-Plan owners by the CEO to implement the actions identified within the sub-plans.

1. CONTINUITY MANAGEMENT TEAM STRUCTURE



Roles and Responsibilities Continuity Management Team (CMT)

The CMT is established to provide a management mechanism that can ensure reporting lines and responsibilities are clear when the BCP is activated. The focus of the CMT is to manage the business interruption event from a corporate perspective while providing guidance and support to the Managers on site. The process is facilitated by the development of pre-determined courses of actions (Sub plans) thus allowing the CMT to focus on the strategic or whole of business response to the business interruption event. Resilience within the CMT is the responsibility of the CMT. Each position is to have an alternative member identified and trained in the role.

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Emergency Contacts Continuity Management Team

The Admin Support role will be appointed when the CMT is formed based on availability.

CMT POSITION	STAFF POSITION	CONTACT DETAILS	CONTACTDETAILS
CMT Executive	CEO	David Bezuidenhout	M: 0439 294 747
CMT Director (CCS)	Director Corporate and Community Services	Dalton Burns	M: 0400 801 216
CMT Director (IDW)	Director Infrastructure Development and Works	Brendan Pearce	M: 0437 353 770
CMT Human Resources	Acting Human Resources Manager	Julie Braisby	M: 0418 858 043
CMT Media and Coms	Communications Officer	Erin Witnitz	M: 0424 416 260
CMT Coordinator	OHS and Risk Manager	Phillip Gillin	M: 0419 265 726

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2. CONTINUITY MANAGEMENT TEAM POSITION DESCRIPTION

RESPONSIBILITY STATEMENT CMT EXECUTIVE			
POSITION	CMT Executive	STAFF POSITION	CEO
DELEGATION		Acting CEO	
POSITION STATEMENT	The CMT Executive is responsible for declaring a business continuity event and invoking the BCP. The CMT Executive is required to oversee and manage all resumption activities.		
KNOWLEDGE REQUIREMENTS	• High level of group activities and service delivery priorities. • Community, Business and Regulatory contacts		
RESPONSIBILITIES	Responsibilities include: • Maintain working knowledge of the BCP and relevant critical function plans. • Participate in monitor and review activities. • Participate in and ensure appropriate levels of training is completed. Activation • Activate the BCP • Notify and liaise with stakeholders. • Provide a focal point in communication to the staff, media and public. • Establishing and chairing all CMT meetings (may delegate) • Authorisation of any detailed restoration plan. • Promote the wellbeing of all staff. • Liaise with elected body via the Mayor.		
DATE APPROVED BY CEO	23 February 2026		

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RESPONSIBILITY STATEMENT - CMT DIRECTOR			
POSITION	CMT Director (CCS)	STAFF POSITION	Director Corporate and Community Services
DELEGATION		Acting Director Corporate and Community Services	
POSITION STATEMENT	A successful Continuity Management Team (CMT) relies on expertise from within the organisation as they are people that understand the business processes and related risks. Accordingly, the Leadership Group are the designated members of the CMT and charged with implementing the whole of organisation response. However, they still maintain responsibility for the continuity and recovery actions of their individual business units. The business unit activation is undertaken by the function managers in accordance with agreed sub-plans.		
KNOWLEDGE REQUIREMENTS	• High level of group activities and service delivery priorities. • High level knowledge of group critical functions sub-plans. • High level knowledge of overarching BCP.		
RESPONSIBILITIES	Responsibilities include: • Maintain working knowledge of BCP and relevant critical function sub-plans. • Participate in monitor and review activities. • Participate in and ensure appropriate levels of training are undertaken with critical function sub-plans managers. Activation • Operate as a member of the CMT. • Ascertain the impact on business unit activities and report to CMT. • Co-ordination of business unit critical function sub-plans implementation as required. • Monitoring implementation against the BCP. • Maintaining information and report on costs to CMP. • Maintain communication with staff.		
DATE APPROVED BY CEO	23 February 2026		

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RESPONSIBILITY STATEMENT – CMT DIRECTOR			
POSITION	CMT Director (IDW)	STAFF POSITION	Director Infrastructure Development and Works
DELEGATION		Acting Director Infrastructure Development and Works	
POSITION STATEMENT	A successful Continuity Management Team (CMT) relies on expertise from within the organisation as they are people that understand the business processes and related risks. Accordingly, the Leadership Group are the designated members of the CMT and charged with implementing the whole of organisation response. However, they still maintain responsibility for the continuity and recovery actions of their individual business units. The business unit activation is undertaken by the function managers in accordance with agreed sub-plans.		
KNOWLEDGE REQUIREMENTS	• High level of group activities and service delivery priorities. • High level knowledge of group critical functions sub-plans. • High level knowledge of overarching BCP.		
RESPONSIBILITIES	Responsibilities include: • Maintain working knowledge of BCP and relevant critical function sub-plans. • Participate in monitor and review activities. • Participate in and ensure appropriate levels of training are undertaken with critical function sub-plans managers. • Activation • Operate as a member of the CMT. • Ascertain the impact on business unit activities and report to CMT. • Co-ordination of business unit critical function sub-plans implementation as required. • Monitoring implementation against the BCP. • Maintaining information and report on costs to CMP. • Maintain communication with staff.		
DATE APPROVED BY CEO	23 February 2026		

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RESPONSIBILITY STATEMENT – HUMAN RESOURCES			
POSITION	CMT Communications	STAFF POSITION	Human Resources Manager
DELEGATION		Acting Human Resources Manager	
POSITION STATEMENT	The CMT Communications is responsible for communicating messages of the Control Centre (if established).		
KNOWLEDGE REQUIREMENTS	• High level of knowledge of organisational Human Resources. • High level of internal key contacts and resources knowledge.		
RESPONSIBILITIES	Responsibilities include: • Maintain working knowledge of BCP and relevant critical function sub-plans. • Maintain high level of communications skills. Activation • Support Managers/Supervisors with HR related concerns • Promote Councils EAP • Ensure all records are safe and secure		
DATE APPROVED BY CEO	23 February 2026		

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RESPONSIBILITY STATEMENT – CMT COORDINATOR			
POSITION	CMT Co-ordinator	STAFF POSITION	OHS Risk Manager
DELEGATION		Acting OHS Risk Manager	
POSITION STATEMENT	The CMT Co-ordinator is required to assist the CMT Director in the management of the business resumption activities. The CMT Co-ordinator must be familiar with the business continuity plan, Critical function sub-plans and team responsibilities.		
KNOWLEDGE REQUIREMENTS	• High level knowledge of the overarching BCP. • Understanding of organisations activities and service delivery priorities. • High level of internal key contacts and accountabilities.		
RESPONSIBILITIES	• The CMT Co-ordinator is required to report to the CMT on the currency of individual and business level continuity plans and activities. Responsibilities include: • Pre event co-ordination of BCP and sub-plans with relevant owners. • Co-ordination of training for CMT and delegatedmembers. • Co-ordination of testing the Business Continuity Plan • Resources of control centre. Activation: • Open control centre on direction from the CMT Director • Assisting CMT Director as required • Notify insurer and manage the insurance requirements		
DATE APPROVED BY CEO	23 February 2026		

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RESPONSIBILITY STATEMENT – MEDIA COMMUNICATIONS			
POSITION	CMT Communications	STAFF POSITION	Media and Communications Officer
DELEGATION		Acting Media and Communications Officer	
POSITION STATEMENT	The CMT Communications is responsible for communicating messages of the Control Centre (if established).		
KNOWLEDGE REQUIREMENTS	• High level of knowledge of organisation communications methods. • High level of internal key contacts and resources knowledge.		
RESPONSIBILITIES	Responsibilities include: • Maintain working knowledge of BCP and relevant critical function sub-plans. • Maintain high level of communications skills. Activation • If required assist with the crafting of communications messages of the Control Centre. • Assist the CMT and Mayor with media liaison. • Distribute communications messages using key communications methods.		
DATE APPROVED BY CEO	23 February 2026		

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RESPONSIBILITY STATEMENT – ADMINISTRATION			
POSITION	CMT Admin Officer	STAFF POSITION	Admin role within Council
DELEGATION		N/A	
POSITION STATEMENT	The role of the CMT Admin Officer is to conduct admin duties for the CMT		
KNOWLEDGE REQUIREMENTS	• High level of knowledge organisation. • High level of internal key contacts and resources knowledge. • High level knowledge of computer system and software. • Excellent time management skills.		
RESPONSIBILITIES	Responsibilities include: • Maintain working knowledge of BCP and relevant critical function sub-plans. Activation • Provide admin support for CMT. • Prepare agendas and minutes for CMP meetings. • Duties as requested.		
DATE APPROVED BY CEO	23 February 2026		

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3. ACTIVATION AND NOTIFICATION

Activation Criteria Procedure

This overarching BCP may be activated if one or more of the following criteria are met:

- The type of outage indicates that the services will be unavailable for longer than the maximum tolerable period of disruption (MTPD) objective.
- The type of outage indicates that the services will be down for more than the recovery time objective (RTO) target.
- Triggered as part of activation where significant IT support is required to recover from a business continuity event or major interruption to business.

Activation of the overarching BCP should be authorised by the Chief Executive Officer (CEO). This process is illustrated in Appendix A.

Notification

On first becoming aware of a possible business continuity event, the relevant function manager is required to assess the situation and if the event is likely to exceed the agreed "MAO timeframe" then the CMT Executive should be notified immediately by phone and where possible, with a follow-up email or personal briefing detailing the key issues including:

- Nature of the incident – time informed etc.
- Describe business elements impacted (Critical Functions) Facility/equipment impacted staff.
- Any response actions implemented (Critical Function Sub-plans) Any media involvement/interest; and
- Any immediate support requirements.

Elements of the BCP (Sub-plans) can be implemented at the local level, where appropriate to address an immediate response requirement even if the event is expected to be resolved within an acceptable period.

4. OUTAGE ASSESSMENT

Following notification, a thorough outage assessment is necessary to determine the extent of the disruption, any damage, and expected recovery time. This is initially conducted by the OHS and Risk Manager.

The assessment should establish:

Notify other members of the CMT.

- The number of stakeholders (internal/external) impacted.
- Whether the failure is internal or external.
- The extent of the impact – no service or slow/partial service. The expected duration of the outage at the primary site. Whether there is a need to source any resources.
- Determine if a control centre needs to be opened.
- Ensure that the insurer has been formally notified (if appropriate); and
- FOOTNOTE Council's insurer JLT will assist with the initial response for 24-48 hours if required.

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Council's Broker Contact Details

Vani Aggarwal | Account Manager – Broking, JLT Public Sector
JLT Risk Solutions PTY Ltd | Tower 1, 727 Collins Street, Docklands Vic 3008
M: +61 46 7570 212 | f: +61 3 8664 9399 e: vani.aggarwal@jlt.com.au | w: www.jltpublicsector.com |
Follow us on [LinkedIn](#)

5. BCP ACTIVATION

The CMT Executive is to review the preliminary information and if considered necessary declare a Business Interruption Event.

The CMT Executive is to facilitate the draft communications, both internal and external, for discussion at the initial CMT meeting.

In some instances, the overarching BCP may not be formally activated. However, the BC Team could be placed on alert. If the Director/CEO determines that Council should stay on alert, the Executive Leadership Team will meet as agreed until the plan is either activated or the issue is resolved.

6. CONTROL CENTRE

On the declaration of a business interruption event by the CMT Executive, and if deemed appropriate a control centre will be opened. The resourcing and opening of the centre are the responsibility of the CMT coordinator. Given the variable nature of Business Continuity events, the following sites have been identified and prioritised.

- Edenhope Office Councillors Room
- Edenhope Community Centre
- Kaniva Customer Service Centre/Library
- Kaniva Town Hall

7. COMMUNICATION

All communications will be coordinated through CMT and approved by the CEO.

Due to the nature of the media, the timeliness of reporting in these circumstances is critical. Prompt reporting to, and liaison with the CMT is in the best interests in terms of allowing for the preparation of appropriate response.

Councils Media Officer will develop the communications strategy that enables for:

- News releases to the media
- Communications to staff and contractors

Communications - Staff

In the event of a business interruption event that which significantly impacts on the service delivery of Council services a staff message will be communicated by email or SMS. This message should be initiated as soon as possible to avoid high volume of traffic on the network regarding details of the event. A more formal staff briefing by the CEO should be undertaken following the initial meeting of CMT.

Communications - Community

West Wimmera Shire Council Media Officer will be responsible for the delivery of communications and media actions on advice from CMT.

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General Statement to the Media in the Event of a Business Interruption

In the event of a major incident, particularly after-hours there may be a period of time elapsed before the designated media spokesperson is in a position to respond to media enquiries. Should any staff members be approached by media representatives for a comment they are only authorised to make the following statement:

"I am sorry, but I am not authorised to make any statement at this time. The appropriate personnel are currently being briefed on the situation and a spokesperson will be available to talk to you shortly"

There is no such thing as an off the record comment.

Provide the Media Officer with the journalist's details as soon as possible. Also provide any background or relevant information that you have about the event, including how the journalist came to contact you.

8. RESTORATION TO BUSINESS AS USUAL

Once critical business functions can be returned to business as usual (BAU), it is important that there is an appropriate transition from alternative arrangements (or nothing) back to standard operating processes. This transition process includes entering any information or data collected as part of the alternative arrangements that were implemented.

At this stage, data integrity checks and audits are to be performed on processes that were undertaken during disruption (including data that was collected, entered, or processed manually) to ensure accuracy and reliability of processes going forward.

Full recovery is not achieved until all functions are operating normally and all follow up actions are completed.

9. CLEAN-UP

Clean-up is the process of cleaning up or dismantling any temporary recovery locations, restocking supplies used, returning manuals or other documentation to their original locations, releasing any temporary licences, and readying the system for a possible future continuity event.

10. DATA BACKUP

No on-premise data storage in place. All data and servers located in CT Cloud. Backups maintained daily and retain 30 restore point. Alerts in place for backup errors and this service is fully managed off site by CT.

11. EVENT LOG

This log will assist Council's leadership team in identifying what decisions are made and what actions need to be taken and by whom.

It is important that all recovery events be well-documented, including actions taken and problems encountered during the recovery and restoration effort, and lessons learned for inclusion and update to this overarching BCP. It is the responsibility of each team member to document their actions during the recovery and restoration effort, and to provide that documentation to the BCM Team. Emergency Management logbooks will be made available to relevant stakeholders.

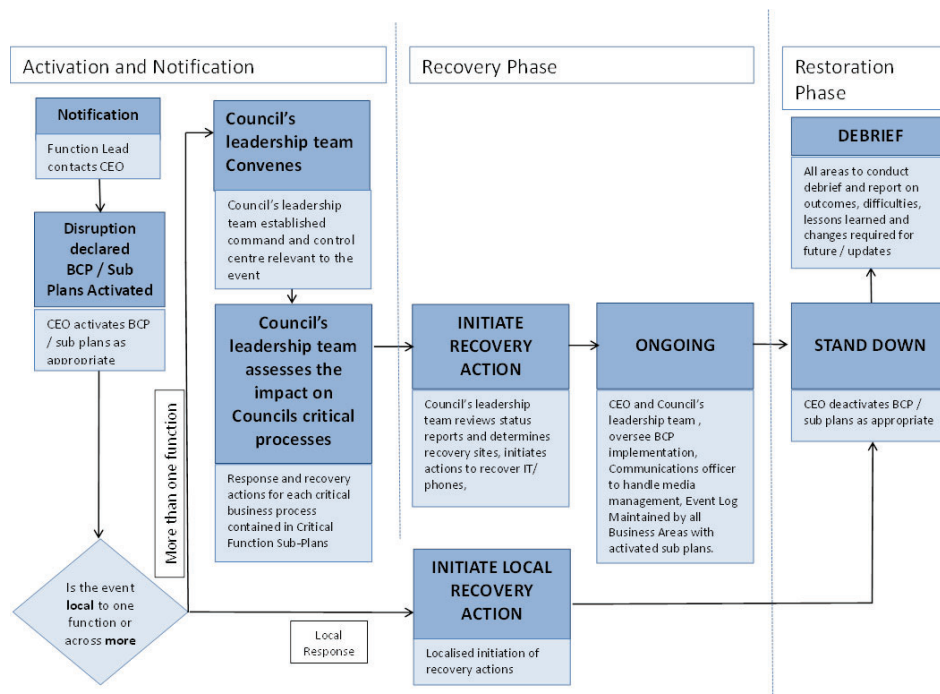
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12. BCP MAINTENANCE

The OHS Risk Manager will be responsible to annually.

- Review and update the BCP annually.
- Test the BCP annually by conducting a desk top exercise with all the members of the Continuity Management Team, every 5 years the BCP should be tested/audited by an independent organisation.
- Present to the June Audit Committee Meeting the reviewed/updated BCP.

13. ACTIVATION PROCEDURE



CRITICAL FUNCTION SUB-PLANS

Legend MTO

0-24 Hours	1-2 Days	2-4 Days	>4 Days
Critical Service	MTO	Directorate	Critical Services
IT	12 Hours	Corporate	• Network • Telephony • IT Equipment • Software • Cyber Security
After Hours Call Out	24 Hours	Infrastructure	WWS Road Management Plan compliance • Storm damage • Bushfires • Road closures • Fallen trees
Payroll	24 Hours	Corporate	• Processing fortnightly pays • Superannuation remittance • PAYG instalments payments
Local Laws	24 Hours	Infrastructure	• Compliance with WWSC Local Law Responding to Emergencies • Dog attacks • Stock on roads

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Critical Service	MTO	Directorate	Critical Services
Customer Service	24 Hours	Corporate	• Customer enquiries • Rates • Vic Roads Agency • Centre Link (Edenhope) • Cemetery Trust
Early Education	2-4 Days	Corporate	• 3 Kindergartens
Waste- Landfills, Kerbside, Street Collection	2-4 Days	Infrastructure	• Collection services • Contractor household collection • Commercial collection from public areas • 7 Transfer Stations

APPENDIX A Critical Function Sub-Plans

Critical Function Sub-Plans – Information and Communication Technology (ICT)

Information and Communication Technology (ICT)	
Critical Function Sub Plan – Information and Communication Technology (ICT)	
Maximum Tolerable Period of Disruption (MTPD)	12 Hours
MTPD Seasonal Variations	N/A
Scenario Variation on MTPD	
Unavailability of sufficient suitably skilled staff	24 Hours
Unavailability of technology	24 hours
Unavailability of office facilities	24 hours
Sub-plan Owner	Information Systems Lead
Last Review Date	23/02/2026

OVERVIEW OF Information and Communication Technology (ICT)

ICT provisions and services

West Wimmera Shire Council has ICT provisions broken into 5 categories: Network, Telephony, Equipment, Security and Software.

Network and Telephony are supported by the vendors Kenstra and Telstra. The Equipment and Software are supported by various third-party vendors, with a major share managed by Centorrino Technologies.

West Wimmera employ an information systems lead to manage these vendors and contracts, and to maintain a conduit of services and information between staff, the organisation and the vendors.

Network

West Wimmera Shire Council has an NBN based SD-WAN network, provisioned on a Telstra infrastructure, with DHCP domain controllers at the Kaniva and Edenhope office sites. The network extends to all 4 main office and depot sites (Kaniva Office, Kaniva Depot, Edenhope Office, Edenhope Depot). The network also covers the Edenhope and Kaniva Kindergartens and the Edenhope and district Community centre on an NBN Based network. The Goroike Kindergarten and Goroike Depot are on a 4G based network.

These networks are supported by infrastructure at each site corresponding with the size and requirements of the site.

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The Kaniva Office, Edenhope Office, Edenhope Depot, Kaniva Depot and Kaniva Kindergarten have network switches and routers on site. The Edenhope Kindergarten, Goroke Kindergarten and Goroke Depot have Modems/Routers on site.

Telephony

West Wimmera Shire Council is equipped with Teams Telephony – which is soft phone model Telstra integration with Microsoft Teams. The Team's Telephony is managed by Kenstra, and support is available via email, phone and web helpdesk.

Each staff member with an E3 Microsoft licence (any staff with a Council laptop assigned) has an associated 'landline' number which they can be reached at provided there is network connectivity.

All 3 Kindergartens have a standard landline connected to a Teams Handset. All 3 have the landline phone number diverted to the Kinder mobile for each site.

West Wimmera Shire Council have a fleet or organisation owned mobile phones. These phones are Apple iPhones. Sim cards in these devices are managed by Kenstra, and billed to Council via Telstra. The support for the sim cards is managed by the Kenstra VTS support desk and reachable via Commtrak portal, email or phone.

Equipment

West Wimmera Shire Council has a range of ICT equipment and infrastructure which includes laptops, laptop accessories, monitors, docks, hearing loops, printers, scanners and other devices. West Wimmera Shire Council also has 3 server rooms, located at Kaniva Office, Edenhope Office and Edenhope Depot.

These server rooms/locations contain a range of network switches and functional uninterrupted power supplies on site at Kaniva Office and Edenhope Office.

Any infrastructure outages or faults are logged to CT for action, with the Telstra switches required for the SD WAN network.

IT Assets are managed in the Snipe IT program located on the cloud servers and can be accessed by the HR manager and the ISL (Information systems Lead).

Current fleet of laptops is 80-100.

There are currently no on-premise servers. All servers, domain controllers and backup solutions are in the CT Cloud and are fully managed by CT.

Security

West Wimmera Shire Council uses a Challenger V8 Security System for carded door entry and monitoring, manages dual use swipe cards with a Titan security program, complimentary to the challenger. This system is in place at Kaniva Office, Edenhope Office and Edenhope Depot.

The Security systems is supported by Country Wide Security Services and Sapio Monitoring Services. Customer Service staff are responsible for the provision of security cards.

The Titan security application is only viable on one device at a time, and the device currently utilised for this task is NB-110. There is a static IP address assigned to this laptop and a

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stable ethernet connection is provided the customer service office located at the Edenhope Office.

Cyber Security

West Wimmera Shire Council manage cyber security via CT and utilise the program FortiClient for endpoint user devices. CT manage the installation and management of Forticlient. Security Patches for switches and servers are also managed and updates handled by CT. VPN access is provided via Kenstra – Via the CT managed forticlient application on each endpoint user devices.

West Wimmera Shire Council currently use MFA for all Microsoft applications and use SSO with M365 log ins for a majority of third-party applications.

Cyber phishing management is handled by CT also, with a range of filters and quarantine measures.

Software

West Wimmera Shire Council utilises a broad range of software, including the M365 environment.

Install files and details for all software are located on network drive (I) Applications. These are managed by CT services. Some software is managed externally via CT such as Adobe, M365 and other downloadable software's.

Software downloads are limited to admin credentials.

Licencing for software is managed by ISL, with VTS contracted M365 and Adobe licences managed by CT.

Other Relevant Topics

Backups

West Wimmera Shire Council has Cloud Veeam Backup devices with multiple licences to support all Cloud based servers and the M365 environment including SharePoint and exchange. The backup process is contracted to CT and the Backups are monitored by CT using aurora monitoring systems. This monitoring system auto generates tickets when there are backup failures or disconnection. Backups are completed daily at 10pm and have 30 set restore points.

Managed Services Providers

West Wimmera Shire Council has 2 current MSP contracts – with CT and Kenstra for the provision of ICT support and services m(CT), and for the support and provision of network and mobile services as a Telstra partner (Kenstra). Both CT and Kenstra have their own organisational Cyber Security and IT critical risk business continuity plans that support our services that are hosted by these MSP.

CT contract code CMO-566
Kenstra VTS contract code TBA
Kenstra SD-WAN contract code TBA

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1. SUPPORTING LEGISLATION

Legislation	
VIC Government Technology Policies and standards	Technology policies and standards vic.gov.au
Victorian Protective Data Security Standards V2.0	Victorian Protective Data Security Standards V2.0 – Office of the Victorian Information Commissioner
Victoria's Cyber Security	Victoria's Cyber Strategy vic.gov.au
VIC Gov Cyber Security Incident Management Plan	Cyber Security Incident Management Plan vic.gov.au
Information security obligations falling from Part 4 of the Privacy and Data Protection Act 2014 (Vic)	Local-Government-Authorities-Information-Security-Obligations.pdf
Local Government Act 2020	Local Government Act 2020 legislation.vic.gov.au

2. KEY DECISION MAKERS

Internal Contact	Contact Phone	Mobile Phone	Email
CEO		0439 294 747	davidbezuidenhout@westwimmera.vic.gov.au
Director Corporate and Community Services		0400 801 216	daltonburns@westwimmera.vic.gov.au
Manager Governance		0427 053 339	katiefrost@westwimmera.vic.gov.au
Information Systems Lead		0429 696 444	morgaanwilson@westwimmera.vic.gov.au

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3. INTERNAL STAKEHOLDERS

Internal Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

Internal Contact	Contact Phone	Mobile Phone	Email
Information Systems Lead		0429 696 444	morganwilson@westwimmera.vic.gov.au
Chief Financial Officer		03 5585 9938	jasoncay@westwimmera.vic.gov.au
Customer Service Staff	13 99 72	03 5585 9919	council@westwimmera.vic.gov.au vanessagrigg@westwimmera.vic.gov.au kellymcleay@westwimmera.vic.gov.au jennychenhall@westwimmera.vic.gov.au suzannaholland@westwimmera.vic.gov.au katemcintyre@westwimmera.vic.gov.au BronwynFiscalini@westwimmera.vic.gov.au
Depots, Workshop and Works staff supervisors		0400 849 678 0400 803 609 0473 855 612 0438 851 194 0439 151 656 0447 019 097 0428 415 740 0456 675 856	stevecarter@westwimmera.vic.gov.au michaelsharp@westwimmera.vic.gov.au kurtwinfield@westwimmera.vic.gov.au deanunderwood@westwimmera.vic.gov.au paddykealy@westwimmera.vic.gov.au jakeoconnor@westwimmera.vic.gov.au shaneadams@westwimmera.vic.gov.au JackT@westwimmera.vic.gov.au
Communications Team		0418 966 999 0424 416 260	communications@westwimmera.vic.gov.au
ELT Administration Team	139 972		philippahicks@westwimmera.vic.gov.au angeliquemanwill@westwimmera.vic.gov.au morellepiedler@westwimmera.vic.gov.au

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4. EXTERNAL STAKEHOLDERS

External Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

Role	Contact Phone	Mobile Phone	Name
CT – Account Manager	03 9114 9062		Shawn Smith ssmith@ct.com.au
CT – Service Manager	03 9114 9010	0408 178 752	Dimi Themistokleous dthemistokleous@ct.com.au
CT - Helpdesk	1300 852 110		Call Centre
Kenstra – Account Manager	03 9932 3297	0488 442 115	Jonathon Pittas j.pittas@kenstra.com.au
Kenstra – Service Manager	03 5246 0427		Sarah Smith s.smith@kenstra.com.au
Kenstra - Support Helpdesk	1300 KENSTRA		Call Centre
Telstra – Success Manager	03 8519 0645		Greg Srinivasan Greg.srinivasan@team.telstra.com
OVIC contact – in case of data breach	1300 006 842:		security@ovic.vic.gov.au
Business Care Support – Telstra			business.care@team.telstra.com
Victorian Government Cyber Incident Response Service.	1300 278 842		cybersecurity@dpc.vic.gov.au
DELL Services	02 9932 1539		Annalisa Melani Annalisa.Melani@Dell.com
Country Wide Security	08 8762 0115	0417 880 623	Kenn kenn@countrywidesecurity.com.au

After Hours Call Out

After Hours Call Out	
Critical Function Sub Plan – After hours emergency response	
Maximum Tolerable Period of Disruption (MTPD)	24 Hours
MTPD Seasonal Variations	Summer fire danger Winter floods/storms
Scenario Variation on MTPD	
Unavailability of sufficient suitably skilled staff	0-24 Hours
Unavailability of technology	N/A
Unavailability of office facilities	N/A
Sub-plan Owner	Operations Manager
Last Review Date	23 February 2026

OVERVIEW OF AFTER-HOURS CALLOUT

- The after-hours call out is a service identified in both Councils Road Management Plan 2025-29 and the Vic Roads Maintenance Contract July 2019.
- There are 5 senior works employees that are on call for a 2-week period.
- In the event of a call out it is the responsibility of the on-call officer to delegate the works to suitably trained staff to undertake the works.
- The call out phone is maintained by the Environmental Services Coordinator and diverted to the on-call officer's work phone.
- Most calls for assistance come from Vic Pol, SES and members of the public, incidents increase during tempest weather and most calls are for trees/water over the road.
- All Vic Roads callouts are reported to Vic Roads 13 11 70 and logged as an incident. Once works are completed, they are reported to Vic Roads and Council are reimbursed monthly by Vic Roads in accordance with the contract.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

1. KEY DECISION MAKERS

Internal Contact	Contact Phone	Mobile Phone	Email
CEO		0439 294 747	davidbezuidenhout@westwimmera.vic.gov.au
DIDW		0437 353 770	brendanpearce@westwimmera.vic.gov.au
Operations Manager		0473 805 771	theagriffin@westwimmera.vic.gov.au

2. INTERNAL STAKEHOLDERS

Internal Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

Internal Contact	Mobile Phone	Email
Call out number	0428 552 583	TEAMS CHAT – After Hours Call Out operations@westwimmera.vic.gov.au
Steve Carter	0400 849 678	stevecarter@westwimmera.vic.gov.au
Dean Underwood	0438 851 194	deanunderwood@westwimmera.vic.gov.au
Michael Sharp	0400 803 609	michaelsharp@westwimmera.vic.gov.au
Jake O'Connor	0447 019 097	jakeoconnor@westwimmera.vic.gov.au
Fiona Baxter	0428 851 227	fionabaxter@westwimmera.vic.gov.au
Morelle Pedler		morellepedler@westwimmera.vic.gov.au

3. SUPPORTING DOCUMENTATION

For further guidance, the documents noted below may be useful for referral:

Document	Online Location	Hard Copy Location
Vic Roads contract		Steve Carter has hard copies of the contract

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West Wimmera Shire Council

4. EXTERNAL STAKEHOLDERS

External Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

External Contact	Contact Phone	Mobile Phone	Email
Vic Roads	131 170		
Vic Police	000		
Edenhope Police	03 558 51003	0417 557 838	EDENHOPE.UNI@police.vic.gov.au
Kaniva Police	03 539 55244		KANIVA.UNI@police.vic.gov.au
Goroke Police	03 5386 1004		GOROKE.UNI@police.vic.gov.au
Apsley Police	03 5586 1210		APSLEY.UNI@police.vic.gov.au
SES	132 500		

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West Wimmera Shire Council

Critical Function Sub-Plans – Payroll

Payroll	
Critical Function Sub Plan – Payroll processing	
Maximum Tolerable Period of Disruption (MTPD)	24 Hours
MTPD Seasonal Variations	Perception outage is 24 hours prior to pay day
Scenario Variation on MTPD	
Unavailability of sufficient suitably skilled staff	0-24 Hours
Unavailability of technology	0-24 Hours
Unavailability of office facilities	N/A
Sub-plan Owner	HR Manager
Last Review Date	23 February 2026

OVERVIEW OF PAYROLL

Payroll is processed and paid on a fortnightly basis, in the event of an outage prior to payroll being processed, a request could be made to the NAB Bank to rerun the previous fortnights payroll and reconcile the difference when we have returned to business as usual.

There are currently 5 staff at various locations within the WWSC who have the capacity to process the payroll, mitigating the exposure of losing key staff.

1. KEY DECISION MAKERS

Internal Contact	Contact Phone	Mobile Phone	Email
CEO		0439 294 747	davidbezuidenhout@westwimmera.vic.gov.au
Director CCS		0429 707 407	DaltonBurns@westwimmera.vic.gov.au
HR Manager		0418 858 043	hr@westwimmera.vic.gov.au
HR Payroll Officer	03 5392 7706	0419 655 992	juliebraisby@westwimmera.vic.gov.au

2. EXTERNAL STAKEHOLDERS

External Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

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West Wimmera Shire Council

External Contact	Contact Phone	Mobile Phone	Email
NAB	1300 888 413		Nab@banking.nab.com.au
Vision Super	1300 304 947		employerservices@visionsuper.com.au
AFA Insurance	1300 728 997		privacy@afainsurance.com
Australian Government services	131 158		

3. INTERNAL STAKEHOLDERS

Internal stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

Internal Contact	Contact Phone	Mobile Phone	Email
Janet Watt	139972	0418 858 043	hr@westwimmera.vic.gov.au
Vacant	139972	0429 707 407	Vacant
Dalton Burns	139972	0400 801 216	Daltonburns@westwimmera.vic.gov.au
Phil Gillin	139972	0419 265 726	philipgillin@westwimmera.vic.gov.au
Julie Braisby	03 5392 7706	0419 655 992	juliebraisby@westwimmera.vic.gov.au
Morelle Pedler	139972		Morellep@westwimmera.vic.gov.au

4. SUPPORTING DOCUMENTATION

For further guidance, the documents noted below may be useful for referral:

Document	Online Location	Hard Copy Location
Payroll Procedure	To be developed	
Superannuation procedure	To be developed	

Critical Function Sub-Plans – Local Laws

Local Laws	
Critical Function Sub Plan – Animal management/Local Law enforcement	
Maximum Tolerable Period of Disruption (MTPD)	24 Hours
MTPD Seasonal Variations	During storms
Scenario Variation on MTPD	
Unavailability of sufficient suitably skilled staff	24 Hours
Unavailability of technology	72 Hours
Unavailability of office facilities	N/A
Sub-plan Owner	Manager of Planning & Environment
Last Review Date	23 February 2026

OVERVIEW OF LOCAL LAWS

Local Laws is a legislated requirement of Local Government that has numerous responsibilities related to animals, fire protection and compliance with the West Wimmera Shire Council Local Law.

In accordance with the Local Government Act 2020 a local laws officer must be approved in accordance with Section 224 of the Local Government Act 2020.

Key internal contacts for local laws are the afterhours call out, as quite often call outs can involve stock at large. Also, customer service as many queries is received by customer service either by phone or in person and then forwarded in the format of a CRM to local laws.

Local Laws use Councils Pozi mapping system which contains important information including property owners, pets at each property etc.

The Central Animal Records is to check ownership of stock via identification of ear tags there is a 4-digit PIN which is available from the Manager of Planning and Environment.

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West Wimmera Shire Council

1. KEY DECISION MAKERS

Internal Contact	Contact Phone	Mobile Phone	Email
CEO		0439 294 747	davidbezuidenhout@westwimmera.vic.gov.au
Director Infrastructure Development and Works		0437 353 770	brendanpearce@westwimmera.vic.gov.au
Manager of Planning and Environment		0428 583 136	nicolewearne@westwimmera.vic.gov.au

2. INTERNAL STAKEHOLDERS

Internal Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

Internal Contact	Contact Phone	Mobile Phone	Email
Customer Service	139 972		customerservicestaff@westwimmera.vic.gov.au
After hours call out		0428 552 583	

3. EXTERNAL STAKEHOLDERS

External Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

External Contact	Contact Phone	Mobile Phone	Email
Edenhope Police	03 5585 1003	0417 574 838	EDENHOPE.UNI@police.vic.gov.au
Kaniva Police	03 5395 5244		KANIVA.UNI@police.vic.gov.au
Goroke Police	03 5386 1004		GOROKE.UNI@police.vic.gov.au
Apsley Police	03 5586 1210		APSLEY.UNI@police.vic.gov.au
Bureau of Animal Welfare (Legal Info) Steve Moore	03 9217 4294		

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External Contact	Contact Phone	Mobile Phone	Email
RSPCA Victoria	03 9224 2222		
Horsham Rural City Local Laws Julie Flint		0474 953 800	council@hrcc.vic.gov.au
Rural Vet Service	08 87621 885	AH 0419 621 886	reception@ruralvetservices.com.au
Central Animals Records	03 9706 3187		info@car.com.au
Ag Vic Horsham Office	03 5362 2111		
Ag Vic Animal Health Officer Amy Sluggett		0457 837 840	
NLIS Data Base Bendigo	03 54304505 1800 678 779		support@integritysystems.com.au
Parks Victoria			info@parks.vic.gov.au
EPA Bendigo	03 54381001		contact@epa.vic.gov.au

4. SUPPORTING DOCUMENTS

Document	Online Location	Hardcopy Location
West Wimmera Shire Council	Intranet	

Critical Function Sub-Plans – Customer Service

Customer Service	
Critical Function Sub Plan – Internal and external communication	
Maximum Tolerable Period of Disruption (MTPD)	24 Hours
MTPD Seasonal Variations	Rate renewal period
Scenario Variation on MTPD	
Unavailability of sufficient suitably skilled staff	0-24 Hours
Unavailability of technology	0-24 Hours
Unavailability of office facilities	72 Hours
Sub-plan Owner	Director Corporate and Community Services
Last Review Date	23 February 2026

OVERVIEW OF CUSTOMER SERVICE

Customer Service is an integral interface for the community; customer service is delivered during business hours at 2 sites the Kaniva and Edenhope offices or by phone.

Customer Service also provides external services to the community including

- Vic Roads (Edenhope, Kaniva)
- Centre Link (Edenhope)
- Cemetery Trust (Edenhope, Goroke, Kaniva)

During the Covid pandemic Customer Service have delivered their service effectively off site and under trying conditions. There are numerous employees in the Council that can effectively preform the customer service role.

1. SUPPORTING DOCUMENTATION

Document	Online Location	Hard Copy Location
VicRoads Agency Agreement 1/11/21-31/10/21	SRV Customer Service-Vic Roads-files-Edenhope-Vic Roads Contract-Select Year	Online only
Services Australia and West Wimmera Shire Council for Provision of Agent Services at Edenhope 1/7/21-30/6/22	SRV Customer Service-Centrelink-files-Centrelink-Select Year	Contract online only. Emergency Response Procedures/Aggression hard copy in Centrelink folder in-between Customer Service staff

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West Wimmera Shire Council

2. KEY DECISION MAKERS

Internal Contact	Contact Phone	Mobile Phone	Email
CEO		0439 294 747	davidbezuidenhout@westwimmera.vic.gov.au
Director Corporate and Community Services		0429 707 407	DaltonBurns@westwimmera.vic.gov.au
Community Development and Tourism Manager		0447 508 004	johnhutchins@westwimmera.vic.gov.au

3. INTERNAL STAKEHOLDERS

Internal Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

Customer Service deal with all internal Units and employees as a conduit for enquiries from the public

4. EXTERNAL STAKEHOLDERS

External Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

External Contact	Contact Phone	Mobile Phone	Email
Vic Roads Horsham Office	9062 2607 Staff only not for public use		hm_agency@vicroads.com.au
Services (Centre Link)	02 8440 2814		naapt.service.delivery@servicesaustralia.gov.au

Critical Function Sub-Plans – Early Education

Kindergartens and Maternal Child Health	
Critical Function Sub Plan – Early years learning	
Maximum Tolerable Period of Disruption (MTPD)	2-4 Days
MTPD Seasonal Variations	N/A
Scenario Variation on MTPD	
Unavailability of sufficient suitably skilled staff	2 Days
Unavailability of technology	72 Hours
Unavailability of office facilities	72 Hours
Sub-plan Owner	Manager of Community Services and Wellbeing
Last Review Date	23 February 2026

OVERVIEW OF EARLY EDUCATION

KINDERGARTENS

West Wimmera Shire Council have 3 kindergartens at Edenhope, Goroke and Kaniva delivering a 2-year program for all 3- & 4-year-old children for 3 days per week in Kaniva (Tues, Wed, Thur) and Goroke (Mon, Tues, Wed and 4 days in Edenhope (Monday to Thursday). hours in Goroke. The program is funded by the Department of Education. Edenhope Early Childhood Service also operates long day care 4 days per week (Monday to Thursday).

SUPPORTED PLAYGROUP

West Wimmera Shire Council is funded by the Department of Families, Fairness and Housing to support all families facing vulnerabilities within the Shire. Provision for small, facilitated playgroups and in home coaching is available for eligible families.

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1. SUPPORTING LEGISLATION

Legislation	
Early Childhood Regulations and Quality Assessment	https://www.education.vic.gov.au/childhood/providers/regulation/Pages/default.aspx

2. KEY DECISION MAKERS

Internal Contact	Contact Phone	Mobile Phone	Email
CEO		0439 294 747	davidbezuidenhout@westwimmera.vic.gov.au
Director Corporate and Community Services		0429 707 407	DaltonBurns@westwimmera.vic.gov.au
Manager Community and Support		0408 471 324	traceybone@westwimmera.vic.gov.au

3. INTERNAL STAKEHOLDERS

Internal Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

Internal Contact	Contact Phone	Mobile Phone	Email
Early Years Coordinator		0417 687 787	nicolehollis@westwimmera.vic.gov.au

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West Wimmera Shire Council

4. EXTERNAL STAKEHOLDERS

External Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

Role	Contact Phone	Mobile Phone	Name
DET Regional Kindergarten Improvement Branch	03 5310 5317	0429662375	Rachel Mullin
DET Quality Assessment and Regulations including grievances	03 4334 0589	0457 548 567	Winnie Driscoll
Kaniva Early Learning Centre Uniting Vic/Tas	03 5362 4000		Kate Farlow
Manager Community Services MAV		0417 531 383	Kim Howland
Senior Policy Advisor MAV		0427 448 009	Geraldine Archibald

Critical Function Sub-Plans Waste – Transfer Stations, Kerbside, Street Collection

Waste	
Critical Function Sub Plan – Waste collection/receival public amenities cleaning	
Maximum Tolerable Period of Disruption (MTPD)	2-4 Days
MTPD Seasonal Variations	Summer due to waste decomposition, smell, extreme heat & fire risk
Scenario Variation on MTPD	
Unavailability of sufficient suitably skilled staff	2-4 Days
Unavailability of technology	14 days
Unavailability of office facilities	N/A
Sub-plan Owner	Operations Manager
Last Review Date	23 February 2026

OVERVIEW OF WASTE

Council waste services are delivered in 3 individual services.

TRANSFER STATIONS

The West Wimmera Shire is serviced by seven Transfer Stations located at Edenhope, Kaniva, Dergholm, Apsley, Chetwynd, Goroke & Harrow. The opening hours for each station are available on the Council website.

KERBSIDE COLLECTION

Is provided to approximately 70% of Council residents on a weekly basis for rubbish and fortnightly for recyclables. Glass is collected every four weeks. The contract is delivered by Wimmera Mallee Waste.

STREET COLLECTION

Street and public litter bins are serviced in Edenhope, Apsley, Harrow, Kaniva and Goroke by Council staff.

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West Wimmera Shire Council

1. KEY DECISION MAKERS

Internal Contact	Contact Phone	Mobile Phone	Email
CEO	13 99 72	0439 294 747	davidbezuidenhout@westwimmera.vic.gov.au
Director Infrastructure Development and Works	13 99 72	0437 353 770	brendanpearce@westwimmera.vic.gov.au
Operations Manager	13 99 72	0473 805 771	theagriffin@westwimmera.vic.gov.au

2. INTERNAL STAKEHOLDERS

Internal Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

Internal Contact	Contact Phone	Mobile Phone	Email
Fiona Baxter	13 99 72	0428 851 227	fionabaxter@westwimmera.vic.gov.au
Paddy Kealy	13 99 72	0439 151 656	paddyk@westwimmera.vic.gov.au
Transfer Station attendants	13 99 72	0439 151 656	paddyk@westwimmera.vic.gov.au
Works Coordinators	13 99 72	0473 805 771	operations@westwimmera.vic.gov.au

3. EXTERNAL STAKEHOLDERS

External Stakeholders who should be informed of disruption to the function (if not already aware), when appropriate to do so include:

External Contact	Contact Phone	Mobile Phone	Email
Wimmera Mallee Waste Management		0437 792 783	Tim Popadynec tim@wmwm.au
Wimmera Mallee Waste Management	03 9021 4498	0499 211 963	Paul Atherton (General Manager) paul@wmwm.au
EPA		1300 372 842	Bendigo office contact@epa.vic.gov.au

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West Wimmera Shire Council

4. SUPPORTING DOCUMENTATION

For further guidance, the documents noted below may be useful for referral:

Document	Online Location	Hard Copy Location
Kerbside Waste Collection	CM0544	
Collection of Recyclables	CM0544	
Transfer of Waste to Doon Landfill	CM0544	
Service of Bins at Transfer Stations	CM0544	

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West Wimmera Shire Council

APPENDIX B West Wimmera Shire Council Phone List

EDENHOPE		139972	Generic
Person/Position	Code	Work Mobile	Role
Aaron Shalders		0476 448 795	Innovation and PMO Manager
Adam Cunard	919	0429 427 271	Building and Maintenance Coordinator
Adrienne Caldwell	917/713	0418 818 127	Perinatal Emotional Health Practitioner
Angelique Manwill	923	0490 942 328 pers	Administration Officer (CCS)
Benny Thomson		0475 871 131 pers	Asset Inspector
Building Spare	938		
Chamo Wilfred		0424 602 886	Manager Infrastructure and Engineering
David Bezuidenhout	902	0439 294 747	Chief Executive Officer
Dalton Burns	935	0400 801 216	Director Corporate and Community Services
Damodar Upadhyaya	911		Assets, Design and GIS Officer
Edwin Irvine		0436 409 843	Senior Planning Officer
Fiona Baxter	910	0428 851 227 pers	Environmental Services Coordinator
Janet Watt	903	0418 858 043	Human Resources Manager
Jenny Chenhall	906		Customer Service Officer
John Hutchins	916	0447 508 004	Community Development and Tourism Manager
Joshua McCabe		0409 823 649	Local Laws Officer
Katie Frost		0427 053 339 pers	Governance Manager
Katrina Shirrefs		0447 973 155	Supported Playgrounds Facilitator
Kelly McLeay	906/919		Customer Service Officer
Kiara Silvester		0435 815 941 pers	Environmental Health Officer
Vacant		0455 721 672	Finance and Rating Coordinator
Library (Melanie)		5585 1302	Library Manager
Louise Gabbé	908	0429 861 231	Facilities and Quality Manager
Maeva Wilson	938		Project Officer
Michelle Ellis	931	0413 714 426	Municipal Recover Manager
Nicole Hollis	925	0417 687 787	Early Years Coordinator
Nicole Wearne	932	0428 583 136	Manager Planning and Environment
Paddy Kealy	013	0439 151 656	Works Coordinator (Waste & Urban Areas)
Phillip Gillin	904	0419 265 726	Occupational Health, Safety and Risk Manager
Sarah Ellis	934	0427 007 525	Strategic Planning Coordinator
Spare	936		
Spare	938		
Shane Adams		0428 415 740	Workshop Coordinator
Simone Bernt	941	0429 263 656 pers	Information Management Officer
Spare	924		
Vanessa Grigg	919		Customer Service Team Leader
Vincent Kirby		0417 373 984	Projects Officer Coordinator
CHAMBERS			
Person/Position	Person/Position	Person/Position	Person/Position
Edenhope Council Chambers	Edenhope Council Chambers	Edenhope Council Chambers	Edenhope Council Chambers
Kaniva Council Chambers	Kaniva Council Chambers	Kaniva Council Chambers	Kaniva Council Chambers

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West Wimmera Shire Council

KANIVA		139972	Generic
Person/Position	Code	Work Mobile	Role
Jason Cay	938		Chief Financial Officer
Amanda Munn	712	0428 606 294	Volunteer and Events Officer
Bonnie Gordon	716	Mon Wed Thurs	Accounts Officer
Brendan Pearce		0437 353 770	Director Infrastructure Development and Works
Bronwyn Fiscalini	715		Customer Service Officer
Erin Witmitz		0424 416 260	Communications Officer
Julie Braisby	706		Payroll and HR Officer
Kate McIntyre	715		Customer Service Officer
Tracey Bone		0408 471 324	Manager of Community Support and Wellbeing
Lucy Marra		0418 966 999	Communications Officer
Morelle Pedler	708		Administration Officer (IDW)
Norelle Witmitz		0408 928 774	Community Services Administration Officer
Phillipa Hicks	901	0439 314 014 pers	Executive Assistant to the CEO
Brendan Pearce	702	0437 353 770	Director Infrastructure Development and Works
Suzann Holland	701		Customer Service Officer
Thea Griffin		0473 805 771	Operations Manager (IDW)
Trudie Holland	710/729	929 Edenhope	Rates and GIS Officer
KINDERGARTENS	Phone	Mobile	
Edenhope	5585 1571	0448 769 816	
Goroke	5386 1113	0448 955 923	
Kaniva	5392 2671	0448 785 317	
DEPOT	Phone	Mobile	
Goroke Depot		0473 855 612	Kurt Winfield
Kaniva Depot		0473 855 612	Kurt Winfield
Edenhope Depot		0473 855 612	Kurt Winfield
KANIVA CARAVAN PARK	5392 7700	1800 526 482	
KANIVA LIBRARY	5392 2723		
SUPERVISORS	Phone	Mobile	Role
Steve Carter		0400 849 678	Superintendent Capital Works
Dean Underwood		0438 851 194	Works Coordinator (Road Maintenance)
Paddy Kealy		0439 151 656	Works Coordinator (Waste & Urban Areas)
Shane Adams		0428 415 740	Workshop Coordinator
COUNCILLORS	Phone	Mobile	Role
Tim Meyer		0437 219 818	Mayor
Helen Hobbs		0476 220 186	Deputy Mayor
Tom Houlihan		0437 219 881	Councillor
Richard Hicks		0437 788 682	Councillor
Jodie Pretlove		0437 238 902	Councillor
BUILDING	Phone	Mobile	Role
Alex Cooper		0448 622 927	Municipal Building Surveyor
Ben Griffith		0478 411 124	Building Surveyor Acting
Mark Ford		0455 023 071	Inspection booking requests
Shane Ledger		0419 379 564	swimming pool and compliance
CLEANING	Phone	Mobile	Role
Shelly McDonald		0428 876 751	Kaniva cleaner contractor
			Edenhope Toilets

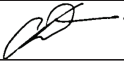
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West Wimmera Shire Council

APPENDIX C Incident Management Log
Incident Management Log



Incident Name:			
Date:	Your Name:	Function:	Location:
Time:	Details	Actions Taken	
	Copied to ICC Register ☐	Copied to Crisisworks ☐	

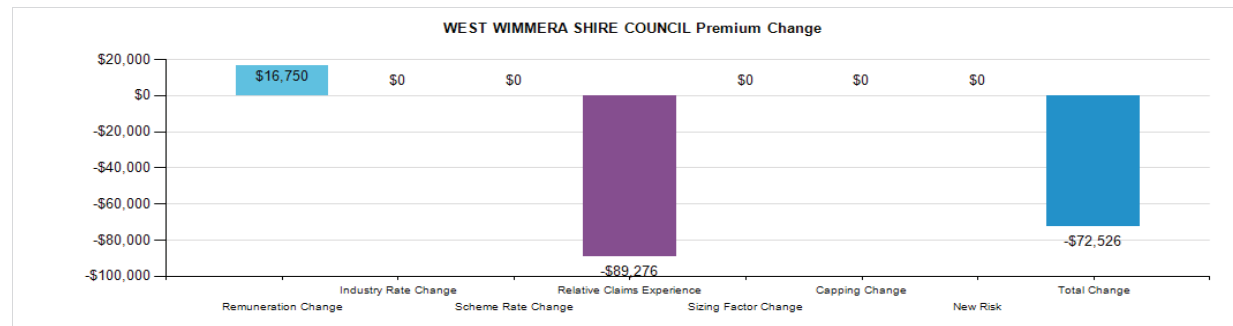
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West Wimmera Shire Council

Procedure Adopted by Chief Executive Officer:		
Procedure Reviewed by Executive Leadership Team:	16/05/2022	
	18/01/2023	
	01/05/2024	
	09/05/2025	
	23/05/2025	



2026/2027 Premium Forecast
WEST WIMMERA SHIRE COUNCIL (16356829)

Premium For 2025/2026			Premium Projection For 2026/2027		
Premium Calculation		Rate Comparison	Premium Calculation		Rate Comparison
Estimated 2025/26 Remuneration	\$11,582,073	Comparative Premium rate for 2024/25 3.6863%	Estimated 2026/27 Remuneration	\$12,132,220	Comparative Premium rate for 2025/26 3.0446%
Simulated current risk premium for 2025/26	\$352,627.79	Simulated current risk premium rate for 2025/26 3.0446%	Simulated current risk premium for 2026/27	\$279,987.37	Simulated current risk premium rate for 2026/27 2.3078%
Simulated new risk premium for 2025/26	\$0.00	Percentage change in rate from last year -17.41%	Simulated new risk premium for 2025/26	\$0.00	Percentage change in rate from last year -24.20%
less benefit from deductible	\$471.91	Your Claims Experience	less benefit from deductible	\$357.71	Your Claims Experience
WorkCover premium	\$352,155.88	Your claims experience	WorkCover premium	\$279,629.66	Your claims experience
plus premium for buy-out option		Total costs for claims reported in the 3 years to 31/12/24 \$606,539	plus premium for buy-out option		Total costs for claims reported in the 3 years to 31/12/25 \$273,659
Subtotal	\$352,155.88	Your performance rating	Subtotal	\$279,629.66	Your performance rating
plus Goods and services tax	\$35,215.59	An overall performance rating is determined by rating your claims experience against industry experience and your size.	plus Goods and services tax	\$27,962.97	An overall performance rating is determined by rating your claims experience against industry experience and your size.
Premium Simulation for 2025/26	\$387,371.47	Your performance rating (EPR) 1.241628	Premium Simulation for 2026/27	\$307,592.63	Your performance rating (EPR) 0.941152
your performance is poorer than your industry by 24.1628 %			your performance is better than your industry by -5.8848 %		



* Benefit from deductible - Premium is not payable on the first \$15,500 of rateable remuneration (unless the minimum premium is payable). The remuneration deductible is proportionally allocated across the year if the policy period is less than the full 12 months.

** Buy-out premium - By choosing the buy-out option, you can remove the standard excess of 10 days and initial medical expenses on a claim incurred during this policy period. The cost of buy-out is an additional charge to your premium.

This information is provided for illustrative purposes only

This information is being provided to assist employers to understand the premium calculation formula.

The Industry Rates and Claims Cost Rates used in this simulation are the final Industry Rates and Industry Claims Cost Rates for the current period and indicative rates only for the forecasted period.

This document is not a formal premium notice nor is it an invoice. It is strictly for information only. The information provided in this document should not be relied on for any purpose other than to assist you to understand the premium calculation formula.

WorkSafe Victoria does not accept liability for any loss or damage suffered by any person resulting in any way from the use of, or reliance on, the information provided in this document and extends no warranties as to the accuracy of the information provided in this document, in relation to the premium calculation methods that are specified in the relevant Premiums Order, or as to actions taken by third parties as a result of using the information.

This application has been developed to assist employers to understand their premium calculation and the impact that improvements in workplace health and safety may have. It is not intended to replace or to be a substitute for the formal premium calculation and premium notice issued by your WorkSafe Agent.



2026/2027 Premium Forecast WEST WIMMERA SHIRE COUNCIL (16356829)

Claims Costs At 31/01/2026

Workplace Name	Workplace	WIC Code	Recovery	Claims Costs			Remuneration					Days Active In
				1/01/2023 - 31/12/2023	1/01/2024 - 31/12/2024	1/01/2025 - 31/12/2025	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	
WEST WIMMERA SHIRE	16356829	O75300	\$0	\$8,237	\$0	\$0	\$1,522,605	\$2,282,740	\$2,104,211	\$2,167,337	\$2,270,285	365
WEST WIMMERA SHIRE	31888327	E31010	\$0	\$13,122	\$0	\$0	\$2,074,101	\$1,387,710	\$1,830,363	\$1,885,273	\$1,974,823	365
WEST WIMMERA SHIRE	31888330	O75300	\$0	\$1,389	\$225,167	\$0	\$4,894,114	\$5,100,488	\$5,207,833	\$5,364,067	\$5,618,860	365
WEST WIMMERA SHIRE	31888343	E31010	\$0	\$576	\$3,570	\$21,598	\$2,532,599	\$2,220,248	\$2,102,327	\$2,165,396	\$2,268,252	365
Totals			\$0	\$23,324	\$228,737	\$21,598	\$11,023,419	\$10,991,186	\$11,244,734	\$11,582,073	\$12,132,220	

Workplace Name	Workplace	Experience Rate ECCR	Industry Experience ICCR	Performance Index PI	Industry Rate IR	Sizing Factor Z	Calculated Premium Rate	Workcover Premium	GST	Total Premium (True Risk)
WEST WIMMERA SHIRE	16356829	0.1394%	1.0180%	0.136935	2.2500%	0.290414	2.3078%	\$41,766.60	\$4,176.66	\$45,943.26
WEST WIMMERA SHIRE	31888327	0.2480%	1.0560%	0.234848	2.8280%	0.290414	2.3078%	\$45,836.33	\$4,583.63	\$50,419.96
WEST WIMMERA SHIRE	31888330	1.4903%	1.0180%	1.463949	2.2500%	0.290414	2.3078%	\$139,680.05	\$13,968.00	\$153,648.05
WEST WIMMERA SHIRE	31888343	0.3755%	1.0560%	0.355587	2.8280%	0.290414	2.3078%	\$52,346.11	\$5,234.61	\$57,580.72
Totals		0.8228%	1.0319%	0.7974	2.4521%	0.290414	2.3078%	\$279,629.66	\$27,962.97	\$307,592.63

Weighted Industry Rate	Industry Rate Premium	25/26 Premium Rate	25/26 Premium	26/27 Calculated Rate	26/27 Final Rate	26/27 Premium	26/27 GST	26/27 Total Premium
2.4521%	\$297,494.17	3.0446%	\$352,155.88	2.3078%	2.3078%	\$279,629.66	\$27,962.97	\$307,592.63

Due to variances in claims costs, remuneration, industry rates and industry claims costs rates, EML can not accurately project your premium and therefore this information must be used as a guide only.
Remuneration used for 2026/2027 is the remuneration for 2025/2026 indexed by 0% unless preliminary remuneration for the year is available.

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6.2 Supplier Spend Analysis

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Supplier Spend Analysis Reports.

Council monitors the financial activity with all suppliers and contractors and presents a bi-annual report to the Audit & Risk Committee for information.

Two reports are included a cumulative supplier spend report and a detailed purchase order report.

The supplier spend analysis for a twelve-month period and the report from

01 01 2025 - 31 12 2025 is provided to the Audit and Risk Committee for information.

Attachments

1. ARC Purchase Orders Jul 25- Jan 26 [6.2.1 – 10 pages]
2. ARC West Wimmera Shire Council Expenses by Contact to Jan 2026 [6.2.2 – 10 pages]

The Audit & Risk Committee note and receives this report.

ACTION: For the Audit & Risk Committee to receive analysis on top of the data:

- 1) Purchase Orders raised after the Invoice date.
- 2) If purchases from a particular supplier is either up or down from historical purchases.
- 3) If there's been a disclosure of conflict of interest with some of the spend, so can obtain visibility that is being declared ?

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Date	Contact	Name	Gross amount	Status	Comment
20/10/2023	4Cabling Pty Ltd	Purchase Order PO-8942 to 4Cabling Pty Ltd	512.53	Approved	
18/12/2023	4Cabling Pty Ltd	Purchase Order PO-9176 to 4Cabling Pty Ltd	512.53	Approved	
25/07/2023	Abacus Investigations	Purchase Order PO-8574 to Abacus Investigations	11,400.00	Approved	
8/10/2023	ACTEX PTY LTD	Purchase Order PO-8890 to ACTEX PTY LTD	22,567.60	Approved	
24/09/2023	Activity Playgrounds	Purchase Order PO-8840 to Activity Playgrounds	45,870.00	Approved	
2/10/2023	Aegis Risk Management Services	Purchase Order PO-8856 to Aegis Risk Management Services	14,520.00	Approved	
28/08/2023	Agrimac Horsham (MMM Machinery Pty Ltd t/a)	Purchase Order PO-8705 to Agrimac Horsham (MMM Machinery Pty Ltd t/a)	2,756.53	Approved	
28/08/2023	Agrimac Horsham (MMM Machinery Pty Ltd t/a)	Purchase Order PO-8713 to Agrimac Horsham (MMM Machinery Pty Ltd t/a)	899.38	Approved	
28/08/2023	Agrimac Horsham (MMM Machinery Pty Ltd t/a)	Purchase Order PO-8709 to Agrimac Horsham (MMM Machinery Pty Ltd t/a)	1,413.00	Approved	
28/01/2023	Agrimac Horsham (MMM Machinery Pty Ltd t/a)	Purchase Order PO-8302 to Agrimac Horsham (MMM Machinery Pty Ltd t/a)	323.09	Approved	
17/07/2023	Akolade Pty Ltd	Purchase Order PO-8550 to Akolade Pty Ltd	2,198.90	Approved	
6/08/2023	Al Mac Carpentry - Allan McIntyre t/a	Purchase Order PO-8612 to Al Mac Carpentry - Allan McIntyre t/a	5,819.00	Approved	
6/08/2023	Al Mac Carpentry - Allan McIntyre t/a	Purchase Order PO-8613 to Al Mac Carpentry - Allan McIntyre t/a	2,651.00	Approved	
9/10/2023	Alexstar Building Designs	Purchase Order PO-8896 to Alexstar Building Designs	2,970.00	Approved	
27/10/2023	Alexstar Building Designs	Purchase Order PO-8978 to Alexstar Building Designs	3,300.00	Approved	
4/01/2026	Alexstar Building Designs	Purchase Order PO-9210 to Alexstar Building Designs	1,787.50	Approved	
14/01/2026	Alexstar Building Designs	Purchase Order PO-9248 to Alexstar Building Designs	13,750.00	Approved	
25/07/2023	Allan & Trev's Workwear	Purchase Order PO-8580 to Allan & Trev's Workwear	214.00	Approved	
25/07/2023	Allan & Trev's Workwear	Purchase Order PO-8581 to Allan & Trev's Workwear	388.00	Approved	
29/07/2023	Allan & Trev's Workwear	Purchase Order PO-8587 to Allan & Trev's Workwear	189.00	Approved	
29/07/2023	Allan & Trev's Workwear	Purchase Order PO-8684 to Allan & Trev's Workwear	434.90	Approved	
29/07/2023	Allan & Trev's Workwear	Purchase Order PO-8594 to Allan & Trev's Workwear	360.00	Approved	
7/08/2023	Allan & Trev's Workwear	Purchase Order PO-8633 to Allan & Trev's Workwear	154.00	Approved	
7/08/2023	Allan & Trev's Workwear	Purchase Order PO-8685 to Allan & Trev's Workwear	368.00	Approved	
19/08/2023	Allan & Trev's Workwear	Purchase Order to Allan & Trev's Workwear	179.00	Cancelled	
20/08/2023	Allan & Trev's Workwear	Purchase Order PO-8686 to Allan & Trev's Workwear	364.00	Approved	
21/08/2023	Allan & Trev's Workwear	Purchase Order PO-8680 to Allan & Trev's Workwear	162.00	Approved	
22/08/2023	Allan & Trev's Workwear	Purchase Order PO-8767 to Allan & Trev's Workwear	413.00	Approved	
5/09/2023	Allan & Trev's Workwear	Purchase Order PO-8751 to Allan & Trev's Workwear	380.00	Approved	
12/09/2023	Allan & Trev's Workwear	Purchase Order PO-8787 to Allan & Trev's Workwear	342.00	Approved	
18/09/2023	Allan & Trev's Workwear	Purchase Order PO-8815 to Allan & Trev's Workwear	411.40	Approved	
2/10/2023	Allan & Trev's Workwear	Purchase Order PO-8860 to Allan & Trev's Workwear	214.00	Approved	
21/10/2023	Allan & Trev's Workwear	Purchase Order PO-8970 to Allan & Trev's Workwear	195.00	Approved	
22/10/2023	Allan & Trev's Workwear	Purchase Order PO-8955 to Allan & Trev's Workwear	323.00	Approved	
22/10/2023	Allan & Trev's Workwear	Purchase Order PO-8958 to Allan & Trev's Workwear	456.01	Approved	
28/10/2023	Allan & Trev's Workwear	Purchase Order PO-8980 to Allan & Trev's Workwear	39.00	Approved	
24/11/2023	Allan & Trev's Workwear	Purchase Order PO-9090 to Allan & Trev's Workwear	418.00	Approved	
24/11/2023	Allan & Trev's Workwear	Purchase Order PO-9080 to Allan & Trev's Workwear	173.50	Approved	
27/11/2023	Allan & Trev's Workwear	Purchase Order PO-9119 to Allan & Trev's Workwear	237.00	Approved	
20/01/2026	Allan & Trev's Workwear	Purchase Order PO-9268 to Allan & Trev's Workwear	515.00	Approved	
29/01/2026	Allan & Trev's Workwear	Purchase Order PO-9298 to Allan & Trev's Workwear	112.60	Approved	
1/12/2023	Apsley & Districts Senior Citizens Inc	Purchase Order PO-9112 to Apsley & Districts Senior Citizens Inc	150.00	Approved	
14/07/2023	Apsley War Memorial & Progress Assoc.	Purchase Order PO-8516 to Apsley War Memorial & Progress Assoc.	800.00	Approved	
15/11/2023	AR Graphic Design	Purchase Order PO-90214 to AR Graphic Design	2,167.00	Approved	
8/11/2023	AR Graphic Design	Purchase Order PO-9025 to AR Graphic Design	2,442.00	Approved	
17/08/2023	Area Safe Products Pty Ltd	Purchase Order PO-8822 to Area Safe Products Pty Ltd	5,682.05	Approved	
14/10/2023	ART AID AUSTRALIA	Purchase Order PO-8926 to ART AID AUSTRALIA	93,247.00	Approved	
10/11/2023	ART AID AUSTRALIA	Purchase Order PO-9071 to ART AID AUSTRALIA	9,578.25	Approved	
8/09/2023	Ashton Forsyth Pty Ltd	Purchase Order PO-8761 to Ashton Forsyth Pty Ltd	2,640.00	Approved	
15/12/2023	AUSTRALIAN CHILDHOOD FOUNDATION	Purchase Order PO-9169 to AUSTRALIAN CHILDHOOD FOUNDATION	4,708.00	Approved	
18/12/2023	AUSTRALIAN CHILDHOOD FOUNDATION	Purchase Order PO-9196 to AUSTRALIAN CHILDHOOD FOUNDATION	1,833.33	Approved	
28/08/2023	Australian Pacific Training Solutions	Purchase Order PO-8712 to Australian Pacific Training Solutions	1,300.00	Approved	
16/11/2023	Australian Pacific Training Solutions	Purchase Order PO-9086 to Australian Pacific Training Solutions	1,655.50	Approved	
17/12/2023	Backyard Mowing - Jonathon Kyle t/a	Purchase Order PO-9190 to Backyard Mowing - Jonathon Kyle t/a	540.00	Approved	
17/12/2023	Backyard Mowing - Jonathon Kyle t/a	Purchase Order PO-9191 to Backyard Mowing - Jonathon Kyle t/a	180.00	Approved	
17/12/2023	Backyard Mowing - Jonathon Kyle t/a	Purchase Order PO-9189 to Backyard Mowing - Jonathon Kyle t/a	915.00	Approved	
9/01/2026	Backyard Mowing - Jonathon Kyle t/a	Purchase Order PO-9234 to Backyard Mowing - Jonathon Kyle t/a	550.00	Approved	
9/01/2026	Backyard Mowing - Jonathon Kyle t/a	Purchase Order PO-9232 to Backyard Mowing - Jonathon Kyle t/a	550.00	Approved	
24/07/2023	Barry Maney Group	Purchase Order PO-8567 to Barry Maney Group	4,705.01	Approved	
3/09/2023	Barry Maney Group	Purchase Order PO-8756 to Barry Maney Group	3,520.00	Approved	
8/10/2023	Barry Maney Group	Purchase Order PO-8880 to Barry Maney Group	850.00	Approved	
23/10/2023	Barry Maney Group	Purchase Order PO-8956 to Barry Maney Group	250.00	Approved	
10/11/2023	Barry Maney Group	Purchase Order PO-9035 to Barry Maney Group	100.00	Approved	
13/01/2026	Barry Maney Group	Purchase Order PO-9245 to Barry Maney Group	1,978.25	Approved	
15/01/2026	Barry Maney Group	Purchase Order PO-9261 to Barry Maney Group	110.00	Approved	
15/01/2026	Barry Maney Group	Purchase Order PO-9258 to Barry Maney Group	12.21	Approved	
28/01/2026	Barry Maney Group	Purchase Order PO-9290 to Barry Maney Group	1,826.40	Approved	
29/01/2026	Barry Maney Group	Purchase Order PO-9310 to Barry Maney Group	1,980.00	Approved	
30/07/2023	Blackwoods	Purchase Order PO-8592 to Blackwoods	120.66	Approved	
4/08/2023	Blackwoods	Purchase Order PO-8601 to Blackwoods	142.00	Approved	
14/08/2023	Blackwoods	Purchase Order PO-8654 to Blackwoods	325.51	Approved	
8/09/2023	Blackwoods	Purchase Order PO-8764 to Blackwoods	392.48	Approved	
6/10/2023	Blackwoods	Purchase Order PO-8864 to Blackwoods	138.74	Approved	
14/10/2023	Blackwoods	Purchase Order PO-8923 to Blackwoods	268.40	Approved	
13/11/2023	Blackwoods	Purchase Order PO-9047 to Blackwoods	257.31	Approved	
24/11/2023	Blackwoods	Purchase Order PO-9098 to Blackwoods	123.64	Approved	
20/01/2026	Blackwoods	Purchase Order PO-9270 to Blackwoods	593.12	Approved	
20/01/2026	Blackwoods	Purchase Order PO-9269 to Blackwoods	133.76	Approved	
29/01/2026	Blackwoods	Purchase Order PO-9303 to Blackwoods	353.76	Approved	
24/07/2023	Bone's Butchery	Purchase Order PO-8619 to Bone's Butchery	351.00	Approved	
3/12/2023	Bone's Butchery	Purchase Order PO-9132 to Bone's Butchery	518.00	Approved	
14/08/2023	Bordertown Stone Pty Ltd	Purchase Order PO-8655 to Bordertown Stone Pty Ltd	686.40	Approved	
17/12/2023	Bordertown Stone Pty Ltd	Purchase Order PO-9192 to Bordertown Stone Pty Ltd	1,100.00	Approved	
2/07/2023	Braml Enterprises Pty Ltd	Purchase Order PO-8463 to Braml Enterprises Pty Ltd	2,860.00	Approved	
16/10/2023	BRENNAN IT PTY LIMITED	Purchase Order PO-8937 to BRENNAN IT PTY LIMITED	13,794.00	Approved	
24/07/2023	Bricey's South East Collision Repairs	Purchase Order PO-8576 to Bricey's South East Collision Repairs	1,500.00	Approved	
25/07/2023	Bumik Constructions (JP & HA Bumik t/a)	Purchase Order PO-8576 to Bumik Constructions (JP & HA Bumik t/a)	6,780.00	Approved	
25/07/2023	Bumik Constructions (JP & HA Bumik t/a)	Purchase Order PO-8575 to Bumik Constructions (JP & HA Bumik t/a)	5,570.00	Approved	
4/08/2023	Bunnings Group Limited	Purchase Order PO-8599 to Bunnings Group Limited	889.11	Approved	
1/09/2023	Bunnings Group Limited	Purchase Order PO-8735 to Bunnings Group Limited	49.55	Approved	
9/09/2023	Bunnings Group Limited	Purchase Order PO-8763 to Bunnings Group Limited	515.20	Approved	
10/09/2023	Bunnings Group Limited	Purchase Order PO-8779 to Bunnings Group Limited	151.29	Approved	
10/09/2023	Bunnings Group Limited	Purchase Order PO-8768 to Bunnings Group Limited	224.92	Approved	

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Date	Contact	Name	Gross amount	Status	Comment
19/09/2025	Bunnings Group Limited	Purchase Order PO-8809 to Bunnings Group Limited	263.10	Approved	
30/09/2025	Bunnings Group Limited	Purchase Order PO-8844 to Bunnings Group Limited	104.01	Approved	
3/10/2025	Bunnings Group Limited	Purchase Order PO-8858 to Bunnings Group Limited	761.80	Approved	
28/10/2025	Bunnings Group Limited	Purchase Order PO-8989 to Bunnings Group Limited	52.52	Approved	
11/11/2025	Bunnings Group Limited	Purchase Order PO-9038 to Bunnings Group Limited	227.29	Approved	
3/12/2025	Bunnings Group Limited	Purchase Order PO-9130 to Bunnings Group Limited	1,424.94	Approved	
3/12/2025	Bunnings Group Limited	Purchase Order PO-9131 to Bunnings Group Limited	1,881.00	Approved	
3/12/2025	Bunnings Group Limited	Purchase Order PO-9125 to Bunnings Group Limited	83.27	Approved	
13/01/2026	Bunnings Group Limited	Purchase Order PO-9250 to Bunnings Group Limited	188.86	Approved	
18/01/2026	Bunnings Group Limited	Purchase Order PO-9262 to Bunnings Group Limited	288.02	Approved	
29/01/2026	Bunnings Group Limited	Purchase Order PO-9305 to Bunnings Group Limited	1,250.70	Approved	
3/12/2025	Carman's Towing & Windscreens	Purchase Order PO-9126 to Carman's Towing & Windscreens	440.00	Approved	
30/07/2025	Carters Asbestos Management	Purchase Order PO-8596 to Carters Asbestos Management	16,758.50	Approved	
6/08/2025	Carter's Dynamic Digger	Purchase Order PO-8615 to Carter's Dynamic Digger	102.85	Approved	
14/08/2025	Carter's Dynamic Digger	Purchase Order PO-8652 to Carter's Dynamic Digger	770.00	Approved	
19/08/2025	Carter's Dynamic Digger	Purchase Order PO-8669 to Carter's Dynamic Digger	396.00	Approved	
19/08/2025	Carter's Dynamic Digger	Purchase Order PO-8668 to Carter's Dynamic Digger	444.13	Approved	
19/08/2025	Carter's Dynamic Digger	Purchase Order PO-8667 to Carter's Dynamic Digger	215.00	Approved	
12/09/2025	Carter's Dynamic Digger	Purchase Order PO-8701 to Carter's Dynamic Digger	165.00	Approved	
15/09/2025	Carter's Dynamic Digger	Purchase Order PO-8804 to Carter's Dynamic Digger	56,425.48	Approved	
20/10/2025	Carter's Dynamic Digger	Purchase Order PO-8949 to Carter's Dynamic Digger	237.50	Approved	
20/10/2025	Carter's Dynamic Digger	Purchase Order PO-8950 to Carter's Dynamic Digger	1,447.41	Approved	
31/10/2025	Carter's Dynamic Digger	Purchase Order PO-9013 to Carter's Dynamic Digger	299.26	Approved	
12/11/2025	Carter's Dynamic Digger	Purchase Order PO-9045 to Carter's Dynamic Digger	3,265.90	Approved	
12/11/2025	Carter's Dynamic Digger	Purchase Order PO-9046 to Carter's Dynamic Digger	5,984.00	Approved	
18/12/2025	Carter's Dynamic Digger	Purchase Order PO-9182 to Carter's Dynamic Digger	187.00	Approved	
18/12/2025	Carter's Dynamic Digger	Purchase Order PO-9174 to Carter's Dynamic Digger	4,400.00	Approved	
18/12/2025	Carter's Dynamic Digger	Purchase Order PO-9178 to Carter's Dynamic Digger	1,608.75	Approved	
18/12/2025	Carter's Dynamic Digger	Purchase Order PO-9185 to Carter's Dynamic Digger	3,757.66	Approved	
6/01/2026	Carter's Dynamic Digger	Purchase Order PO-9218 to Carter's Dynamic Digger	1,111.00	Approved	
6/01/2026	Carter's Dynamic Digger	Purchase Order PO-9217 to Carter's Dynamic Digger	605.00	Approved	
12/08/2025	CBRE (V) Pty Limited	Purchase Order PO-8641 to CBRE (V) Pty Limited	1,343.83	Approved	
1/07/2025	Centorino Technologies Pty Ltd	Purchase Order PO-8461 to Centorino Technologies Pty Ltd	622.51	Approved	
5/08/2025	Centorino Technologies Pty Ltd	Purchase Order PO-8624 to Centorino Technologies Pty Ltd	15,451.94	Approved	
19/11/2025	Cortex Lifting Pty Ltd	Purchase Order PO-80726 to Cortex Lifting Pty Ltd	1,884.65	Approved	
23/09/2025	Chemcert Training Group P/L	Purchase Order PO-8830 to Chemcert Training Group P/L	4,147.00	Approved	
29/10/2025	CHG Meridian Australia Pty Ltd	Purchase Order PO-8992 to CHG Meridian Australia Pty Ltd	5,751.90	Approved	
15/09/2025	Civilmart - Precast Civil Industries P/L	Purchase Order PO-8800 to Civilmart - Precast Civil Industries P/L	20,168.50	Approved	
15/10/2025	CJH TOWN PLANNING	Purchase Order PO-8934 to CJH TOWN PLANNING	16,830.00	Approved	
26/11/2025	Coates Hire Operations Pty Ltd	Purchase Order PO-9102 to Coates Hire Operations Pty Ltd	1,661.69	Approved	
11/07/2025	Communityvibe Pty Ltd	Purchase Order PO-8509 to Communityvibe Pty Ltd	5,465.90	Approved	
22/10/2025	Connemirico Community Centre Inc	Purchase Order PO-8964 to Connemirico Community Centre Inc	5,000.00	Approved	
19/11/2025	Connemirico Community Centre Inc	Purchase Order PO-9076 to Connemirico Community Centre Inc	702.47	Approved	
12/01/2026	Connemirico Community Centre Inc	Purchase Order PO-9238 to Connemirico Community Centre Inc	638.61	Approved	
15/07/2025	Copyright Agency Limited	Purchase Order PO-8529 to Copyright Agency Limited	2,262.45	Approved	
2/07/2025	Craneage Electrical (Jack P Craneage V/a)	Purchase Order PO-8465 to Craneage Electrical (Jack P Craneage V/a)	181.50	Approved	
23/07/2025	Craneage Electrical (Jack P Craneage V/a)	Purchase Order PO-8563 to Craneage Electrical (Jack P Craneage V/a)	421.30	Approved	
24/09/2025	Craneage Electrical (Jack P Craneage V/a)	Purchase Order PO-8839 to Craneage Electrical (Jack P Craneage V/a)	200.00	Approved	
24/11/2025	Craneage Electrical (Jack P Craneage V/a)	Purchase Order PO-9099 to Craneage Electrical (Jack P Craneage V/a)	1,192.95	Approved	
1/12/2025	Creaser Constructions Pty Ltd	Purchase Order PO-9110 to Creaser Constructions Pty Ltd	10,780.00	Approved	
27/08/2025	Creaser Haulage and Bobcat	Purchase Order PO-8706 to Creaser Haulage and Bobcat	803.00	Approved	
22/09/2025	Creaser Haulage and Bobcat	Purchase Order PO-8824 to Creaser Haulage and Bobcat	28,200.74	Approved	
6/11/2025	Creaser Haulage and Bobcat	Purchase Order PO-9030 to Creaser Haulage and Bobcat	56,820.56	Approved	
9/07/2025	CT Management Group Pty Ltd	Purchase Order PO-8502 to CT Management Group Pty Ltd	13,640.00	Approved	
25/07/2025	CT Management Group Pty Ltd	Purchase Order PO-8572 to CT Management Group Pty Ltd	42,130.00	Approved	
2/07/2025	D J McKeown	Purchase Order PO-8467 to D J McKeown	175.00	Approved	
6/08/2025	D J McKeown	Purchase Order PO-8616 to D J McKeown	884.00	Approved	
2/09/2025	D J McKeown	Purchase Order PO-8731 to D J McKeown	389.00	Approved	
2/09/2025	D J McKeown	Purchase Order PO-8730 to D J McKeown	306.09	Approved	
28/10/2025	D J McKeown	Purchase Order PO-8994 to D J McKeown	931.85	Approved	
28/10/2025	D J McKeown	Purchase Order PO-8991 to D J McKeown	180.00	Approved	
18/11/2025	D J McKeown	Purchase Order PO-9088 to D J McKeown	130.65	Approved	
18/11/2025	D J McKeown	Purchase Order PO-9069 to D J McKeown	411.70	Approved	
24/11/2025	D J McKeown	Purchase Order PO-9100 to D J McKeown	126.95	Approved	
24/11/2025	D J McKeown	Purchase Order PO-9088 to D J McKeown	154.00	Approved	
30/11/2025	DA Heard Buses - Annascot P/L t/a	Purchase Order PO-9108 to DA Heard Buses - Annascot P/L t/a	1,452.00	Approved	
2/09/2025	Datalink Internet Systems P/L	Purchase Order PO-8742 to Datalink Internet Systems P/L	6,754.00	Approved	
1/07/2025	DC Pahl & S Tuffnell	Purchase Order PO-8462 to DC Pahl & S Tuffnell	360.00	Approved	
11/08/2025	Dell Australia Pty Ltd	Purchase Order PO-8664 to Dell Australia Pty Ltd	155.10	Approved	
28/09/2025	Dell Australia Pty Ltd	Purchase Order PO-8945 to Dell Australia Pty Ltd	155.10	Approved	
15/10/2025	Dell Australia Pty Ltd	Purchase Order PO-8933 to Dell Australia Pty Ltd	495.00	Approved	
9/12/2025	Dell Australia Pty Ltd	Purchase Order PO-9181 to Dell Australia Pty Ltd	369.60	Approved	
30/07/2025	Delnorth Pty Ltd	Purchase Order PO-8597 to Delnorth Pty Ltd	38,093.00	Approved	
24/11/2025	Deneefe Signs Pty Ltd	Purchase Order PO-9091 to Deneefe Signs Pty Ltd	917.40	Approved	
24/07/2025	Department of Energy Environment and Climate Action	Purchase Order PO-8571 to Department of Energy Environment and Climate Action	3,163.47	Approved	
7/08/2025	Department of Energy Environment and Climate Action	Purchase Order PO-8621 to Department of Energy Environment and Climate Action	862.30	Approved	
9/10/2025	Department of Energy Environment and Climate Action	Purchase Order PO-8950 to Department of Energy Environment and Climate Action	13,750.00	Approved	
9/07/2025	Department of Transport and Planning	Purchase Order PO-8504 to Department of Transport and Planning	5,800.00	Approved	
17/07/2025	Department of Transport and Planning	Purchase Order PO-8536 to Department of Transport and Planning	15,000.00	Approved	
17/11/2025	Dergholm & District Soldiers Memorial Hall	Purchase Order PO-9054 to Dergholm & District Soldiers Memorial Hall	1,600.00	Approved	
30/07/2025	Diversity Signs	Purchase Order PO-8605 to Diversity Signs	70.00	Approved	
29/10/2025	Diversity Signs	Purchase Order PO-9021 to Diversity Signs	560.00	Approved	
24/11/2025	Diversity Signs	Purchase Order PO-9093 to Diversity Signs	700.00	Approved	
18/12/2025	Diversity Signs	Purchase Order PO-9198 to Diversity Signs	185.00	Approved	
9/07/2025	Dobbs Doherty Pty Ltd t/a DDEG	Purchase Order PO-8505 to Dobbs Doherty Pty Ltd t/a DDEG	2,200.00	Approved	
14/07/2025	Dobbs Doherty Pty Ltd t/a DDEG	Purchase Order PO-8515 to Dobbs Doherty Pty Ltd t/a DDEG	1,628.00	Approved	
10/07/2025	Dodson's Electrical Timber & Hardware Pty Ltd	Purchase Order PO-8532 to Dodson's Electrical Timber & Hardware Pty Ltd	26.00	Approved	
16/07/2025	Dodson's Electrical Timber & Hardware Pty Ltd	Purchase Order PO-8634 to Dodson's Electrical Timber & Hardware Pty Ltd	15.45	Approved	
17/07/2025	Dodson's Electrical Timber & Hardware Pty Ltd	Purchase Order PO-8554 to Dodson's Electrical Timber & Hardware Pty Ltd	11.25	Approved	
5/08/2025	Dodson's Electrical Timber & Hardware Pty Ltd	Purchase Order PO-8737 to Dodson's Electrical Timber & Hardware Pty Ltd	16.25	Approved	
14/08/2025	Dodson's Electrical Timber & Hardware Pty Ltd	Purchase Order PO-8661 to Dodson's Electrical Timber & Hardware Pty Ltd	238.75	Approved	
15/08/2025	Dodson's Electrical Timber & Hardware Pty Ltd	Purchase Order PO-8663 to Dodson's Electrical Timber & Hardware Pty Ltd	38.00	Approved	
20/08/2025	Dodson's Electrical Timber & Hardware Pty Ltd	Purchase Order PO-8662 to Dodson's Electrical Timber & Hardware Pty Ltd	33.00	Approved	

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Date	Contact	Name	Gross amount	Status	Comment
6/11/2023	Dodson's Electrical Timber & Hardware Pty Ltd	Purchase Order PO-9022 to Dodson's Electrical Timber & Hardware Pty Ltd	275.00	Approved	
23/11/2023	Dodson's Electrical Timber & Hardware Pty Ltd	Purchase Order PO-9083 to Dodson's Electrical Timber & Hardware Pty Ltd	79.75	Approved	
3/12/2023	Dodson's Electrical Timber & Hardware Pty Ltd	Purchase Order PO-9120 to Dodson's Electrical Timber & Hardware Pty Ltd	275.00	Approved	
5/01/2026	Dodson's Electrical Timber & Hardware Pty Ltd	Purchase Order PO-9216 to Dodson's Electrical Timber & Hardware Pty Ltd	142.04	Approved	
18/12/2025	Doug Adamson	Purchase Order PO-9201 to Doug Adamson	437.06	Approved	
16/07/2025	Downer EDI Works Pty Ltd	Purchase Order PO-8539 to Downer EDI Works Pty Ltd	6,252.40	Approved	
9/10/2025	Downer EDI Works Pty Ltd	Purchase Order PO-8905 to Downer EDI Works Pty Ltd	9,484.20	Approved	
24/07/2025	Doyle's IGA Kaniva	Purchase Order PO-8583 to Doyle's IGA Kaniva	195.91	Approved	
4/07/2025	Edenhope Auto Electrical	Purchase Order PO-8485 to Edenhope Auto Electrical	30.00	Approved	
17/07/2025	Edenhope Auto Electrical	Purchase Order PO-8541 to Edenhope Auto Electrical	100.00	Approved	
30/07/2025	Edenhope Auto Electrical	Purchase Order PO-8593 to Edenhope Auto Electrical	132.00	Approved	
4/08/2025	Edenhope Auto Electrical	Purchase Order PO-8602 to Edenhope Auto Electrical	300.00	Approved	
25/08/2025	Edenhope Auto Electrical	Purchase Order PO-8690 to Edenhope Auto Electrical	35.00	Approved	
26/08/2025	Edenhope Auto Electrical	Purchase Order PO-8701 to Edenhope Auto Electrical	300.00	Approved	
1/09/2025	Edenhope Auto Electrical	Purchase Order PO-8721 to Edenhope Auto Electrical	400.00	Approved	
1/09/2025	Edenhope Auto Electrical	Purchase Order PO-8723 to Edenhope Auto Electrical	30.00	Approved	
24/09/2025	Edenhope Auto Electrical	Purchase Order PO-8834 to Edenhope Auto Electrical	4,600.00	Approved	
27/11/2025	Edenhope Auto Electrical	Purchase Order PO-9105 to Edenhope Auto Electrical	125.00	Approved	
21/12/2025	Edenhope Auto Electrical	Purchase Order PO-9137 to Edenhope Auto Electrical	825.75	Approved	
21/12/2025	Edenhope Auto Electrical	Purchase Order PO-9127 to Edenhope Auto Electrical	649.00	Approved	
29/01/2026	Edenhope Auto Electrical	Purchase Order PO-9301 to Edenhope Auto Electrical	385.00	Approved	
14/11/2025	Edenhope Bowling Club	Purchase Order PO-9051 to Edenhope Bowling Club	600.00	Approved	
25/09/2025	Edenhope Butchers	Purchase Order PO-8838 to Edenhope Butchers	82.00	Approved	
26/08/2025	Edenhope Department Store	Purchase Order PO-8718 to Edenhope Department Store	41.00	Approved	
1/07/2025	Edenhope Lakeside Tourist Park (CT Craig -Tenant)	Purchase Order to Edenhope Lakeside Tourist Park (CT Craig -Tenant)	300.00	Rejected	
20/10/2025	Edenhope Lakeside Tourist Park (CT Craig -Tenant)	Purchase Order PO-8940 to Edenhope Lakeside Tourist Park (CT Craig -Tenant)	110.00	Approved	
14/01/2026	Edenhope Lakeside Tourist Park (CT Craig -Tenant)	Purchase Order PO-9296 to Edenhope Lakeside Tourist Park (CT Craig -Tenant)	201.65	Approved	
21/07/2025	Edenhope Licenced Post Office -- MW Munro & WF Waugh	Purchase Order PO-8556 to Edenhope Licenced Post Office -- MW Munro & WF Waugh	110.00	Approved	
17/11/2025	Edenhope Lions Club Inc	Purchase Order PO-9053 to Edenhope Lions Club Inc	1,300.00	Approved	
30/07/2025	Edenhope Medical Clinic - Rural Doctors	Purchase Order PO-8591 to Edenhope Medical Clinic - Rural Doctors	70.00	Approved	
29/08/2025	Edenhope Pastoral & Agricultural Society Inc	Purchase Order PO-8715 to Edenhope Pastoral & Agricultural Society Inc	1,200.00	Approved	
5/09/2025	Edenhope Pharmacy	Purchase Order PO-8748 to Edenhope Pharmacy	190.00	Approved	
19/01/2026	Edenhope Pharmacy	Purchase Order PO-9265 to Edenhope Pharmacy	104.50	Approved	
27/03/2026	Edenhope Pharmacy	Purchase Order PO-9282 to Edenhope Pharmacy	24.09	Approved	
20/08/2025	Edenhope Pitskop	Purchase Order PO-8681 to Edenhope Pitskop	306.75	Approved	
1/07/2025	Edenhope Plumbing	Purchase Order PO-8435 to Edenhope Plumbing	605.00	Approved	
10/07/2025	Edenhope Plumbing	Purchase Order PO-8511 to Edenhope Plumbing	404.80	Approved	
24/07/2025	Edenhope Plumbing	Purchase Order PO-8569 to Edenhope Plumbing	242.00	Approved	
11/08/2025	Edenhope Plumbing	Purchase Order PO-8627 to Edenhope Plumbing	300.00	Approved	
20/08/2025	Edenhope Plumbing	Purchase Order PO-8678 to Edenhope Plumbing	825.00	Approved	
20/08/2025	Edenhope Plumbing	Purchase Order PO-8674 to Edenhope Plumbing	236.50	Approved	
20/08/2025	Edenhope Plumbing	Purchase Order PO-8675 to Edenhope Plumbing	440.00	Approved	
20/08/2025	Edenhope Plumbing	Purchase Order PO-8676 to Edenhope Plumbing	1,595.00	Approved	
20/08/2025	Edenhope Plumbing	Purchase Order PO-8672 to Edenhope Plumbing	734.58	Approved	
20/08/2025	Edenhope Plumbing	Purchase Order PO-8679 to Edenhope Plumbing	236.50	Approved	
20/08/2025	Edenhope Plumbing	Purchase Order PO-8677 to Edenhope Plumbing	550.00	Approved	
21/08/2025	Edenhope Plumbing	Purchase Order PO-8694 to Edenhope Plumbing	1,320.00	Approved	
21/08/2025	Edenhope Plumbing	Purchase Order PO-8696 to Edenhope Plumbing	734.58	Approved	
21/08/2025	Edenhope Plumbing	Purchase Order PO-8697 to Edenhope Plumbing	550.00	Approved	
23/09/2025	Edenhope Plumbing	Purchase Order PO-8827 to Edenhope Plumbing	1,210.00	Approved	
23/09/2025	Edenhope Plumbing	Purchase Order PO-8829 to Edenhope Plumbing	374.00	Approved	
8/10/2025	Edenhope Plumbing	Purchase Order PO-8879 to Edenhope Plumbing	181.50	Approved	
9/10/2025	Edenhope Plumbing	Purchase Order PO-8893 to Edenhope Plumbing	192.50	Approved	
9/10/2025	Edenhope Plumbing	Purchase Order PO-8892 to Edenhope Plumbing	742.50	Approved	
9/10/2025	Edenhope Plumbing	Purchase Order PO-8894 to Edenhope Plumbing	478.50	Approved	
30/10/2025	Edenhope Plumbing	Purchase Order PO-9001 to Edenhope Plumbing	297.00	Approved	
11/11/2025	Edenhope Plumbing	Purchase Order PO-9040 to Edenhope Plumbing	21,445.60	Approved	
15/12/2025	Edenhope Plumbing	Purchase Order PO-9171 to Edenhope Plumbing	1,320.00	Approved	
5/01/2026	Edenhope Plumbing	Purchase Order PO-9215 to Edenhope Plumbing	400.00	Approved	
14/08/2025	Edenhope Tourism Inc	Purchase Order PO-8650 to Edenhope Tourism Inc	9,697.00	Approved	
16/07/2025	EML Vic Pty Ltd	Purchase Order PO-8589 to EML Vic Pty Ltd	367,787.95	Approved	
10/09/2025	EML Vic Pty Ltd	Purchase Order PO-8775 to EML Vic Pty Ltd	876.00	Approved	
11/09/2025	EML Vic Pty Ltd	Purchase Order PO-8786 to EML Vic Pty Ltd	365,452.05	Approved	
15/12/2025	EML Vic Pty Ltd	Purchase Order PO-9206 to EML Vic Pty Ltd	876.00	Approved	
3/07/2025	Environmental Health Prof Aust	Purchase Order PO-8471 to Environmental Health Prof Aust	424.00	Approved	
22/08/2025	Environmental Health Prof Aust	Purchase Order PO-8692 to Environmental Health Prof Aust	990.00	Approved	
19/09/2025	EPM Partners PTY LTD	Purchase Order PO-8823 to EPM Partners PTY LTD	38,874.00	Approved	
10/09/2025	eProcure (BCI Central Pty Ltd t/a)	Purchase Order PO-8799 to eProcure (BCI Central Pty Ltd t/a)	649.00	Approved	
15/09/2025	E-VIS Pty Ltd	Purchase Order PO-8801 to E-VIS Pty Ltd	7,161.00	Approved	
14/07/2025	Ferguson Perry Surveying Pty Ltd	Purchase Order PO-8317 to Ferguson Perry Surveying Pty Ltd	2,970.00	Approved	
18/09/2025	Ferguson Perry Surveying Pty Ltd	Purchase Order PO-8819 to Ferguson Perry Surveying Pty Ltd	15,834.50	Approved	
18/12/2025	Ferguson Perry Surveying Pty Ltd	Purchase Order PO-9202 to Ferguson Perry Surveying Pty Ltd	3,630.00	Approved	
20/01/2026	Fieldtech Solutions Pty Ltd Bio-Gone	Purchase Order PO-9278 to Fieldtech Solutions Pty Ltd Bio-Gone	1,303.50	Approved	
27/11/2025	Fire FX Australia Pty Ltd	Purchase Order PO-9106 to Fire FX Australia Pty Ltd	2,021.73	Approved	
18/07/2025	Fischers Auto Pty Ltd	Purchase Order PO-8547 to Fischers Auto Pty Ltd	600.00	Approved	
25/07/2025	Fischers Auto Pty Ltd	Purchase Order PO-8582 to Fischers Auto Pty Ltd	600.00	Approved	
4/08/2025	Fischers Auto Pty Ltd	Purchase Order PO-8603 to Fischers Auto Pty Ltd	902.00	Approved	
12/08/2025	Fischers Auto Pty Ltd	Purchase Order PO-8639 to Fischers Auto Pty Ltd	100.00	Approved	
2/09/2025	Fischers Auto Pty Ltd	Purchase Order PO-8757 to Fischers Auto Pty Ltd	1,110.50	Approved	
4/09/2025	Fischers Auto Pty Ltd	Purchase Order PO-8753 to Fischers Auto Pty Ltd	1,000.00	Approved	
1/10/2025	Fischers Auto Pty Ltd	Purchase Order PO-8853 to Fischers Auto Pty Ltd	500.00	Approved	
27/10/2025	Fischers Auto Pty Ltd	Purchase Order PO-8981 to Fischers Auto Pty Ltd	1,100.00	Approved	
27/10/2025	Fischers Auto Pty Ltd	Purchase Order PO-8980 to Fischers Auto Pty Ltd	1,100.00	Approved	
31/10/2025	Fischers Auto Pty Ltd	Purchase Order PO-9011 to Fischers Auto Pty Ltd	550.00	Approved	
5/11/2025	Fischers Auto Pty Ltd	Purchase Order PO-9018 to Fischers Auto Pty Ltd	748.00	Approved	
12/01/2026	Fischers Auto Pty Ltd	Purchase Order PO-9237 to Fischers Auto Pty Ltd	748.00	Approved	
15/01/2026	Fischers Auto Pty Ltd	Purchase Order PO-9263 to Fischers Auto Pty Ltd	2,530.00	Approved	
18/12/2025	Flick Anticimex Pty Ltd	Purchase Order PO-9203 to Flick Anticimex Pty Ltd	423.50	Approved	
27/08/2025	Flocon	Purchase Order PO-8702 to Flocon	6,507.75	Approved	
3/07/2025	FOI Support	Purchase Order PO-8469 to FOI Support	243.10	Approved	
23/07/2025	FOI Support	Purchase Order PO-8565 to FOI Support	185.90	Approved	
10/09/2025	FOI Support	Purchase Order PO-8772 to FOI Support	243.10	Approved	
5/11/2025	FOI Support	Purchase Order PO-9019 to FOI Support	132.00	Approved	

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Date	Contact	Name	Gross amount	Status	Comment
3/12/2023	FOI Support	Purchase Order PO-9146 to FOI Support	198.00	Approved	
26/08/2023	Forms Express Pty Ltd	Purchase Order PO-8698 to Forms Express Pty Ltd	566.06	Approved	
23/09/2023	Forms Express Pty Ltd	Purchase Order PO-8835 to Forms Express Pty Ltd	269.50	Approved	
3/12/2023	Fulham Dance Company	Purchase Order PO-9121 to Fulham Dance Company	450.00	Approved	
16/07/2023	Fulton Hogan Industries Pty Ltd	Purchase Order PO-8532 to Fulton Hogan Industries Pty Ltd	7,653.80	Approved	
14/08/2023	Fulton Hogan Industries Pty Ltd	Purchase Order PO-8656 to Fulton Hogan Industries Pty Ltd	7,653.80	Approved	
4/09/2023	Fulton Hogan Industries Pty Ltd	Purchase Order PO-8754 to Fulton Hogan Industries Pty Ltd	7,653.80	Approved	
21/01/2026	Fulton Hogan Industries Pty Ltd	Purchase Order PO-9275 to Fulton Hogan Industries Pty Ltd	6,888.75	Approved	
1/07/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8454 to Gary Mills Plumbing Pty Ltd	522.78	Approved	
1/07/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8453 to Gary Mills Plumbing Pty Ltd	360.25	Approved	
28/07/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8586 to Gary Mills Plumbing Pty Ltd	245.00	Approved	
6/08/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8610 to Gary Mills Plumbing Pty Ltd	52.25	Approved	
6/08/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8611 to Gary Mills Plumbing Pty Ltd	52.25	Approved	
25/08/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8695 to Gary Mills Plumbing Pty Ltd	401.50	Approved	
10/09/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8778 to Gary Mills Plumbing Pty Ltd	300.00	Approved	
16/09/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8810 to Gary Mills Plumbing Pty Ltd	940.50	Approved	
2/10/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8857 to Gary Mills Plumbing Pty Ltd	597.00	Approved	
9/10/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8890 to Gary Mills Plumbing Pty Ltd	808.50	Approved	
9/10/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8891 to Gary Mills Plumbing Pty Ltd	420.76	Approved	
20/10/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-8948 to Gary Mills Plumbing Pty Ltd	2,029.50	Approved	
1/12/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-9114 to Gary Mills Plumbing Pty Ltd	103.68	Approved	
16/12/2023	Gary Mills Plumbing Pty Ltd	Purchase Order PO-9179 to Gary Mills Plumbing Pty Ltd	236.50	Approved	
20/01/2026	Gary Mills Plumbing Pty Ltd	Purchase Order PO-9274 to Gary Mills Plumbing Pty Ltd	124.85	Approved	
20/01/2026	Gary Mills Plumbing Pty Ltd	Purchase Order PO-9273 to Gary Mills Plumbing Pty Ltd	184.80	Approved	
20/01/2026	Gary Mills Plumbing Pty Ltd	Purchase Order PO-9267 to Gary Mills Plumbing Pty Ltd	519.48	Approved	
23/09/2023	GET Australia	Purchase Order PO-8831 to GET Australia	9,856.00	Approved	
16/07/2023	Goodies Spray Centre	Purchase Order PO-8533 to Goodies Spray Centre	162.59	Approved	
24/11/2023	Good Country Physiotherapy P/L	Purchase Order PO-9086 to Good Country Physiotherapy P/L	1,650.00	Approved	
24/11/2023	Good Country Physiotherapy P/L	Purchase Order PO-9087 to Good Country Physiotherapy P/L	1,718.75	Approved	
29/08/2023	Goroke A & P Society	Purchase Order PO-8714 to Goroke A & P Society	1,200.00	Approved	
13/08/2023	Goroke Community Complex Inc.	Purchase Order PO-8644 to Goroke Community Complex Inc.	30.00	Approved	
14/10/2023	Goroke Community Complex Inc.	Purchase Order PO-8927 to Goroke Community Complex Inc.	60.00	Approved	
29/01/2026	Goroke Community Complex Inc.	Purchase Order PO-9307 to Goroke Community Complex Inc.	66.00	Approved	
13/08/2023	Goroke IGA X-Press	Purchase Order PO-8643 to Goroke IGA X-Press	100.00	Approved	
14/10/2023	Goroke IGA X-Press	Purchase Order PO-8931 to Goroke IGA X-Press	60.00	Approved	
21/11/2023	Goroke IGA X-Press	Purchase Order PO-9078 to Goroke IGA X-Press	247.50	Approved	
17/11/2023	Goroke Lions Club	Purchase Order PO-9055 to Goroke Lions Club	1,600.00	Approved	
10/10/2023	Gramplains Health - Edenhope District Hospital	Purchase Order PO-8910 to Gramplains Health - Edenhope District Hospital	610.00	Approved	
23/10/2023	Gramplains Health - Edenhope District Hospital	Purchase Order PO-8954 to Gramplains Health - Edenhope District Hospital	610.00	Approved	
1/12/2023	Gramplains Health - Edenhope District Hospital	Purchase Order PO-9115 to Gramplains Health - Edenhope District Hospital	150.00	Approved	
4/12/2023	Gramplains Health - Edenhope District Hospital	Purchase Order PO-9142 to Gramplains Health - Edenhope District Hospital	440.00	Approved	
4/12/2023	Gramplains Health - Edenhope District Hospital	Purchase Order PO-9141 to Gramplains Health - Edenhope District Hospital	1,320.00	Approved	
10/07/2023	Gramplains Tourism Board Inc.	Purchase Order PO-8568 to Gramplains Tourism Board Inc.	100.00	Approved	
10/07/2023	Gramplains Tourism Board Inc.	Purchase Order PO-8507 to Gramplains Tourism Board Inc.	190.00	Approved	
2/09/2023	Gramplains Tourism Board Inc.	Purchase Order PO-8741 to Gramplains Tourism Board Inc.	16,500.00	Approved	
8/07/2023	Granicus Australia Pty Ltd	Purchase Order PO-8496 to Granicus Australia Pty Ltd	14,016.67	Approved	
10/09/2023	Grantus Pty Ltd	Purchase Order PO-8773 to Grantus Pty Ltd	5,350.00	Approved	
15/10/2023	Griff Education	Purchase Order PO-8928 to Griff Education	5,294.20	Approved	
15/10/2023	Griff Education	Purchase Order to Griff Education	5,294.20	Rejected	
23/09/2023	GTS Plumbing	Purchase Order PO-8833 to GTS Plumbing	40,801.20	Approved	
3/07/2023	Harrow Bush Nursing Centre Inc	Purchase Order PO-8468 to Harrow Bush Nursing Centre Inc	619.31	Approved	
3/07/2023	Harrow Bush Nursing Centre Inc	Purchase Order PO-8476 to Harrow Bush Nursing Centre Inc	3,103.65	Approved	
23/10/2023	Harrow Bush Nursing Centre Inc	Purchase Order PO-8967 to Harrow Bush Nursing Centre Inc	3,002.00	Approved	
31/10/2023	Harrow Bush Nursing Centre Inc	Purchase Order PO-9009 to Harrow Bush Nursing Centre Inc	1,320.00	Approved	
31/10/2023	Harrow Bush Nursing Centre Inc	Purchase Order PO-9008 to Harrow Bush Nursing Centre Inc	440.00	Approved	
20/11/2023	Harrow Bush Nursing Centre Inc	Purchase Order PO-9082 to Harrow Bush Nursing Centre Inc	440.00	Approved	
20/11/2023	Harrow Bush Nursing Centre Inc	Purchase Order PO-9080 to Harrow Bush Nursing Centre Inc	440.00	Approved	
6/11/2023	Harrow Golf Club	Purchase Order PO-9026 to Harrow Golf Club	100.00	Approved	
19/12/2023	Harrow Promotion & Dev Group	Purchase Order PO-9205 to Harrow Promotion & Dev Group	78.00	Approved	
22/07/2023	Harvest Snacks: Emma R Bayly I/A	Purchase Order PO-8561 to Harvest Snacks: Emma R Bayly I/A	210.00	Approved	
16/10/2023	Harvest Snacks: Emma R Bayly I/A	Purchase Order PO-8935 to Harvest Snacks: Emma R Bayly I/A	1,098.00	Approved	
4/12/2023	Harvest Snacks: Emma R Bayly I/A	Purchase Order PO-9138 to Harvest Snacks: Emma R Bayly I/A	80.00	Approved	
21/10/2023	Harvey Norman AV/IT Superstore Horsham-Hoschcenta	Purchase Order PO-8943 to Harvey Norman AV/IT Superstore Horsham-Hoschcenta No2	38.95	Approved	
28/11/2023	Harvey Norman AV/IT Superstore Horsham-Hoschcenta	Purchase Order PO-9113 to Harvey Norman AV/IT Superstore Horsham-Hoschcenta No2	553.30	Approved	
18/12/2023	Henley On Lake Wallace Inc	Purchase Order PO-9200 to Henley On Lake Wallace Inc	1,200.00	Approved	
11/09/2023	Henschke Industries	Purchase Order PO-8784 to Henschke Industries	853.05	Approved	
28/10/2023	Henschke Industries	Purchase Order PO-9017 to Henschke Industries	1,520.60	Approved	
7/07/2023	Hip Pocket Corporate Horsham	Purchase Order PO-8492 to Hip Pocket Corporate Horsham	430.00	Approved	
25/11/2023	Hip Pocket Corporate Horsham	Purchase Order PO-9101 to Hip Pocket Corporate Horsham	215.44	Approved	
8/12/2023	Hip Pocket Corporate Horsham	Purchase Order PO-9153 to Hip Pocket Corporate Horsham	252.85	Approved	
8/12/2023	Hip Pocket Corporate Horsham	Purchase Order PO-9154 to Hip Pocket Corporate Horsham	252.85	Approved	
8/12/2023	Hip Pocket Corporate Horsham	Purchase Order PO-9152 to Hip Pocket Corporate Horsham	252.85	Approved	
18/01/2026	Hip Pocket Corporate Horsham	Purchase Order to Hip Pocket Corporate Horsham	869.75	Cancelled	
15/07/2023	Horsham Doors & Glass	Purchase Order PO-8519 to Horsham Doors & Glass	2,772.00	Approved	
24/07/2023	Horsham Doors & Glass	Purchase Order PO-8570 to Horsham Doors & Glass	192.50	Approved	
3/12/2023	Horsham Doors & Glass	Purchase Order PO-9123 to Horsham Doors & Glass	517.00	Approved	
16/12/2023	Horsham Doors & Glass	Purchase Order PO-9177 to Horsham Doors & Glass	385.00	Approved	
7/11/2023	Horsham Lawnmower Centre	Purchase Order PO-8028 to Horsham Lawnmower Centre	70.90	Approved	
6/07/2023	Horsham Motor Company	Purchase Order PO-8489 to Horsham Motor Company	362.91	Approved	
7/07/2023	Horsham Motor Company	Purchase Order PO-8495 to Horsham Motor Company	430.00	Approved	
7/07/2023	Horsham Motor Company	Purchase Order PO-8493 to Horsham Motor Company	370.00	Approved	
15/09/2023	Horsham Motor Company	Purchase Order PO-8795 to Horsham Motor Company	905.61	Approved	
3/10/2023	Horsham Motor Company	Purchase Order PO-8859 to Horsham Motor Company	1.00	Approved	
11/12/2023	Horsham Motor Company	Purchase Order to Horsham Motor Company	781.00	Rejected	
11/12/2023	Horsham Motor Company	Purchase Order PO-9168 to Horsham Motor Company	660.00	Approved	
27/01/2026	Horsham Motor Company	Purchase Order PO-9283 to Horsham Motor Company	771.78	Approved	
1/09/2023	Horsham Paint Right- NLJ Paints P/L t/a	Purchase Order PO-8720 to Horsham Paint Right- NLJ Paints P/L t/a	245.00	Approved	
19/09/2023	Horsham Paint Right- NLJ Paints P/L t/a	Purchase Order PO-8820 to Horsham Paint Right- NLJ Paints P/L t/a	2,695.00	Approved	
8/10/2023	Horsham Paint Right- NLJ Paints P/L t/a	Purchase Order PO-8877 to Horsham Paint Right- NLJ Paints P/L t/a	3,432.00	Approved	
22/10/2023	Horsham Paint Right- NLJ Paints P/L t/a	Purchase Order PO-8959 to Horsham Paint Right- NLJ Paints P/L t/a	290.00	Approved	
5/12/2023	Horsham Paint Right- NLJ Paints P/L t/a	Purchase Order PO-9145 to Horsham Paint Right- NLJ Paints P/L t/a	242.00	Approved	
8/07/2023	Horsham Rural City Council	Purchase Order PO-8501 to Horsham Rural City Council	10,101.62	Approved	
7/08/2023	Horsham Rural City Council	Purchase Order PO-8618 to Horsham Rural City Council	1,650.00	Approved	

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Date	Contact	Name	Gross amount	Status	Comment
21/08/2023	Horsham Rural City Council	Purchase Order PO-8687 to Horsham Rural City Council	16,522.76	Approved	
12/09/2023	Horsham Rural City Council	Purchase Order PO-8792 to Horsham Rural City Council	20,476.47	Approved	
8/10/2023	Horsham Rural City Council	Purchase Order to Horsham Rural City Council	10,000.00	Rejected	
9/10/2023	Horsham Rural City Council	Purchase Order PO-8886 to Horsham Rural City Council	11,000.00	Approved	
17/10/2023	Horsham Rural City Council	Purchase Order PO-8938 to Horsham Rural City Council	15,392.53	Approved	
16/12/2023	Horsham Rural City Council	Purchase Order PO-9181 to Horsham Rural City Council	20,468.20	Approved	
5/01/2026	Horsham Rural City Council	Purchase Order PO-9224 to Horsham Rural City Council	11,000.00	Approved	
15/01/2026	Horsham Rural City Council	Purchase Order PO-9241 to Horsham Rural City Council	16,936.74	Approved	
15/01/2026	Horsham Rural City Council	Purchase Order PO-9286 to Horsham Rural City Council	13,939.40	Approved	
18/09/2023	Horsham Truck Company	Purchase Order PO-8818 to Horsham Truck Company	517.09	Approved	
12/07/2023	Hutchison Parks Services	Purchase Order PO-8512 to Hutchison Parks Services	5,500.00	Approved	
8/08/2023	HWR Media Pty Ltd	Purchase Order PO-8608 to HWR Media Pty Ltd	1,045.00	Approved	
24/09/2023	Hypetec Pty Ltd	Purchase Order PO-8832 to Hypetec Pty Ltd	750.00	Approved	
17/11/2023	Hypetec Pty Ltd	Purchase Order PO-9059 to Hypetec Pty Ltd	764.50	Approved	
17/11/2023	Hypetec Pty Ltd	Purchase Order PO-9061 to Hypetec Pty Ltd	4,510.00	Approved	
17/11/2023	Hypetec Pty Ltd	Purchase Order PO-9058 to Hypetec Pty Ltd	1,351.90	Approved	
28/08/2023	Dwala Pty Ltd	Purchase Order PO-8710 to Dwala Pty Ltd	17,278.80	Approved	
16/09/2023	Dwala Pty Ltd	Purchase Order PO-8812 to Dwala Pty Ltd	3,162.50	Approved	
10/10/2023	Dwala Pty Ltd	Purchase Order PO-8990 to Dwala Pty Ltd	4,907.10	Approved	
24/10/2023	Dwala Pty Ltd	Purchase Order PO-8976 to Dwala Pty Ltd	7,893.60	Approved	
24/10/2023	Dwala Pty Ltd	Purchase Order PO-8975 to Dwala Pty Ltd	6,440.50	Cancelled	
16/12/2023	Dwala Pty Ltd	Purchase Order to Dwala Pty Ltd	18,764.90	Cancelled	
16/12/2023	Dwala Pty Ltd	Purchase Order PO-9187 to Dwala Pty Ltd	18,764.90	Approved	
5/11/2023	Fuel - Go Industrial Pty Ltd t/as	Purchase Order PO-9020 to IFuel - Go Industrial Pty Ltd t/as	869.00	Approved	
24/07/2023	IMCO Australasia	Purchase Order PO-8568 to IMCO Australasia	2,425.00	Approved	
18/01/2026	IMCO Australasia	Purchase Order PO-9271 to IMCO Australasia	2,667.50	Approved	
8/12/2023	Invision RapidPlan Pty Ltd	Purchase Order PO-9155 to Invision RapidPlan Pty Ltd	1,648.90	Approved	
9/12/2023	J & A Fencing Miller Hatcher Pty Ltd	Purchase Order PO-9180 to J & A Fencing Miller Hatcher Pty Ltd	73,181.88	Approved	
16/12/2023	J & A Spreading Pty Ltd	Purchase Order PO-9173 to J & A Spreading Pty Ltd	1,501.50	Approved	
3/09/2023	J Sampson - Sampson Family Trust	Purchase Order PO-8745 to J Sampson - Sampson Family Trust	7,700.00	Approved	
17/12/2023	J Sampson - Sampson Family Trust	Purchase Order PO-9188 to J Sampson - Sampson Family Trust	7,700.00	Approved	
6/11/2023	Jacky Lueth	Purchase Order PO-9023 to Jacky Lueth	140.00	Approved	
9/01/2026	Jacky Lueth	Purchase Order PO-9236 to Jacky Lueth	247.50	Approved	
4/07/2023	Jardine Lloyd Thompson Pty Ltd	Purchase Order PO-8477 to Jardine Lloyd Thompson Pty Ltd	18,612.40	Approved	
4/07/2023	Jardine Lloyd Thompson Pty Ltd	Purchase Order PO-8481 to Jardine Lloyd Thompson Pty Ltd	1,830.02	Approved	
4/07/2023	Jardine Lloyd Thompson Pty Ltd	Purchase Order PO-8480 to Jardine Lloyd Thompson Pty Ltd	30,316.00	Approved	
4/07/2023	Jardine Lloyd Thompson Pty Ltd	Purchase Order PO-8476 to Jardine Lloyd Thompson Pty Ltd	15,859.44	Approved	
4/07/2023	Jardine Lloyd Thompson Pty Ltd	Purchase Order PO-8478 to Jardine Lloyd Thompson Pty Ltd	139.72	Approved	
4/07/2023	Jardine Lloyd Thompson Pty Ltd	Purchase Order PO-8479 to Jardine Lloyd Thompson Pty Ltd	1,785.74	Approved	
4/07/2023	Jardine Lloyd Thompson Pty Ltd	Purchase Order PO-8482 to Jardine Lloyd Thompson Pty Ltd	105,876.38	Approved	
4/07/2023	Jardine Lloyd Thompson Pty Ltd	Purchase Order PO-8483 to Jardine Lloyd Thompson Pty Ltd	94,781.47	Approved	
4/07/2023	Jardine Lloyd Thompson Pty Ltd	Purchase Order PO-8475 to Jardine Lloyd Thompson Pty Ltd	1,491.99	Approved	
17/11/2023	Johnny Mullagh Park Committee	Purchase Order PO-9057 to Johnny Mullagh Park Committee	1,300.00	Approved	
31/12/2023	Jonathan Starks	Purchase Order PO-9122 to Jonathan Starks	877.10	Approved	
8/01/2026	K & B Timber & Hardware Pty Ltd	Purchase Order PO-9220 to K & B Timber & Hardware Pty Ltd	864.40	Approved	
29/08/2023	Kaniva A & P Society	Purchase Order PO-8716 to Kaniva A & P Society	1,200.00	Approved	
21/11/2023	Kaniva College	Purchase Order PO-9103 to Kaniva College	440.00	Approved	
5/08/2023	Kaniva Community Roadhouse P/L	Purchase Order PO-8635 to Kaniva Community Roadhouse P/L	150.94	Approved	
7/08/2023	Kaniva Community Roadhouse P/L	Purchase Order PO-8626 to Kaniva Community Roadhouse P/L	122.00	Approved	
6/10/2023	Kaniva Community Roadhouse P/L	Purchase Order PO-8932 to Kaniva Community Roadhouse P/L	38.02	Approved	
4/12/2023	Kaniva Community Roadhouse P/L	Purchase Order PO-9143 to Kaniva Community Roadhouse P/L	231.00	Approved	
15/12/2023	Kaniva Community Roadhouse P/L	Purchase Order to Kaniva Community Roadhouse P/L	198.00	Cancelled	
12/10/2023	Kaniva Community Sporting Complex	Purchase Order PO-8965 to Kaniva Community Sporting Complex	4,478.38	Approved	
28/10/2023	Kaniva Floor & Decor	Purchase Order PO-9014 to Kaniva Floor & Decor	77.35	Approved	
23/01/2026	Kaniva Floor & Decor	Purchase Order PO-9280 to Kaniva Floor & Decor	6.00	Approved	
22/10/2023	Kaniva Golf Club Inc.	Purchase Order PO-8966 to Kaniva Golf Club Inc.	3,545.00	Approved	
16/10/2023	Kaniva Hockey Club	Purchase Order PO-8936 to Kaniva Hockey Club	40.50	Approved	
7/10/2023	Kaniva Leor United Football Netball Club Inc	Purchase Order PO-8872 to Kaniva Leor United Football Netball Club Inc	400.00	Approved	
29/01/2026	Kaniva Licenced Post Office	Purchase Order PO-9299 to Kaniva Licenced Post Office	110.00	Approved	
15/09/2023	Kaniva Midway Motel	Purchase Order to Kaniva Midway Motel	360.00	Cancelled	
9/07/2023	Katrina Shirrefs	Purchase Order PO-8506 to Katrina Shirrefs	625.00	Approved	
16/07/2023	Katrina Shirrefs	Purchase Order PO-8535 to Katrina Shirrefs	375.00	Approved	
7/08/2023	Katrina Shirrefs	Purchase Order PO-8625 to Katrina Shirrefs	375.00	Approved	
24/09/2023	Katrina Shirrefs	Purchase Order PO-8837 to Katrina Shirrefs	375.00	Approved	
5/11/2023	Katrina Shirrefs	Purchase Order PO-9015 to Katrina Shirrefs	1,125.00	Approved	
8/10/2023	Keith Pedler	Purchase Order PO-8897 to Keith Pedler	1,000.00	Approved	
20/08/2023	Kelvin Spiller	Purchase Order PO-8691 to Kelvin Spiller	2,400.00	Approved	
28/10/2023	Kelvin Spiller	Purchase Order PO-9000 to Kelvin Spiller	2,160.00	Approved	
13/11/2023	Kelvin Spiller	Purchase Order PO-9048 to Kelvin Spiller	1,946.80	Approved	
21/10/2023	Kenso Communications Pty Ltd T/A Kenstra	Purchase Order PO-8945 to Kenso Communications Pty Ltd T/A Kenstra	3,168.00	Cancelled	
30/10/2023	Kenso Communications Pty Ltd T/A Kenstra	Purchase Order PO-9002 to Kenso Communications Pty Ltd T/A Kenstra	3,203.20	Approved	
7/07/2023	Kings Katering & Farm Produce	Purchase Order PO-8494 to Kings Katering & Farm Produce	118.80	Approved	
16/07/2023	Kings Katering & Farm Produce	Purchase Order PO-8534 to Kings Katering & Farm Produce	118.80	Approved	
22/07/2023	Kings Katering & Farm Produce	Purchase Order PO-8562 to Kings Katering & Farm Produce	157.50	Approved	
27/08/2023	Kings Katering & Farm Produce	Purchase Order PO-8704 to Kings Katering & Farm Produce	118.80	Approved	
12/09/2023	Kings Katering & Farm Produce	Purchase Order PO-8790 to Kings Katering & Farm Produce	405.00	Approved	
15/09/2023	Kings Katering & Farm Produce	Purchase Order PO-8802 to Kings Katering & Farm Produce	118.80	Approved	
20/10/2023	Kings Katering & Farm Produce	Purchase Order PO-8941 to Kings Katering & Farm Produce	200.00	Approved	
23/10/2023	Kings Katering & Farm Produce	Purchase Order PO-8971 to Kings Katering & Farm Produce	200.00	Approved	
23/10/2023	Kings Katering & Farm Produce	Purchase Order PO-8984 to Kings Katering & Farm Produce	198.00	Approved	
21/11/2023	Kings Katering & Farm Produce	Purchase Order PO-9079 to Kings Katering & Farm Produce	231.00	Approved	
9/01/2026	Kings Katering & Farm Produce	Purchase Order PO-9231 to Kings Katering & Farm Produce	564.30	Approved	
24/07/2023	KUBpower - Research & Development Engineers t/a	Purchase Order PO-8577 to KUBpower - Research & Development Engineers t/a	120.00	Approved	
9/09/2023	KUBpower - Research & Development Engineers t/a	Purchase Order PO-8769 to KUBpower - Research & Development Engineers t/a	111.52	Approved	
11/08/2023	Lacus Consulting Pty Ltd	Purchase Order PO-8640 to Lacus Consulting Pty Ltd	31,075.00	Approved	
14/07/2023	Laimiga Design Studio	Purchase Order PO-8516 to Laimiga Design Studio	4,620.00	Approved	
12/07/2023	Laimiga Design Studio	Purchase Order PO-8538 to Laimiga Design Studio	1,155.00	Approved	
8/10/2023	Laimiga Design Studio	Purchase Order PO-8863 to Laimiga Design Studio	990.00	Approved	
9/10/2023	Laimiga Design Studio	Purchase Order PO-8895 to Laimiga Design Studio	1,980.00	Approved	
29/10/2023	Laser Electrical Horsham	Purchase Order PO-8996 to Laser Electrical Horsham	1,200.00	Approved	
28/11/2023	Laser Electrical Horsham	Purchase Order PO-9107 to Laser Electrical Horsham	1,210.00	Approved	
18/12/2023	Laser Electrical Horsham	Purchase Order PO-9204 to Laser Electrical Horsham	4,900.00	Approved	
6/01/2026	Laser Electrical Horsham	Purchase Order PO-9219 to Laser Electrical Horsham	1,460.00	Approved	

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West Wimmera Shire Council

Date	Contact	Name	Gross amount	Status	Comment
13/01/2026	Laser Heating & Cooling Horsham	Purchase Order PO-9244 to Laser Heating & Cooling Horsham	2,860.88	Approved	
1/07/2025	Lawrence's Irrigation	Purchase Order PO-8456 to Lawrence's Irrigation	1,136.50	Approved	
21/07/2025	Lawrence's Irrigation	Purchase Order PO-8549 to Lawrence's Irrigation	98.85	Approved	
14/08/2025	Lawrence's Irrigation	Purchase Order PO-8653 to Lawrence's Irrigation	880.00	Approved	
16/09/2025	Lawrence's Irrigation	Purchase Order PO-8811 to Lawrence's Irrigation	5,000.00	Approved	
12/11/2025	Lawrence's Irrigation	Purchase Order PO-9044 to Lawrence's Irrigation	6,585.00	Approved	
16/12/2025	Lawrence's Irrigation	Purchase Order PO-9184 to Lawrence's Irrigation	4,477.00	Approved	
16/12/2025	Lawrence's Irrigation	Purchase Order PO-9183 to Lawrence's Irrigation	104.00	Approved	
15/01/2026	Lawrence's Irrigation	Purchase Order PO-9280 to Lawrence's Irrigation	1,540.00	Approved	
10/11/2025	Loek Unit Trust T/A Loek Pty Ltd	Purchase Order PO-8932 to Loek Unit Trust T/A Loek Pty Ltd	2,062.50	Approved	
7/10/2025	Life Saving Victoria Limited	Purchase Order PO-8874 to Life Saving Victoria Limited	1,320.00	Approved	
19/08/2025	Limestone Coast Kitchen & Bathroom Supplies	Purchase Order PO-8670 to Limestone Coast Kitchen & Bathroom Supplies	814.25	Approved	
22/10/2025	Link Neighbourhood House	Purchase Order PO-8962 to Link Neighbourhood House	1,934.26	Approved	
17/11/2025	Lions Club of Kaniva Inc	Purchase Order PO-9056 to Lions Club of Kaniva Inc	1,300.00	Approved	
11/08/2025	Little Guys Pizza & Cafe	Purchase Order PO-8628 to Little Guys Pizza & Cafe	116.00	Approved	
13/08/2025	Little Guys Pizza & Cafe	Purchase Order PO-8645 to Little Guys Pizza & Cafe	154.00	Approved	
24/09/2025	Little Guys Pizza & Cafe	Purchase Order PO-8836 to Little Guys Pizza & Cafe	150.00	Approved	
22/10/2025	Little Guys Pizza & Cafe	Purchase Order PO-8961 to Little Guys Pizza & Cafe	32.00	Approved	
24/11/2025	Little Guys Pizza & Cafe	Purchase Order PO-9085 to Little Guys Pizza & Cafe	187.00	Approved	
13/10/2025	Little Snitch Time Lapse - Greenpole P/L T/A:	Purchase Order PO-8913 to Little Snitch Time Lapse - Greenpole P/L T/A:	1,254.00	Approved	
28/01/2026	Local Community Insurance Services	Purchase Order PO-9287 to Local Community Insurance Services	638.61	Approved	
4/01/2026	Local Government Professionals	Purchase Order PO-9212 to Local Government Professionals	507.00	Approved	
21/10/2025	Logicals Australia Pty Ltd	Purchase Order PO-8946 to Logicals Australia Pty Ltd	9,624.05	Approved	
4/07/2025	Lubricon Industrial Oils & Lubricants (The T/tee for Lubr	Purchase Order PO-8472 to Lubricon Industrial Oils & Lubricants (The T/tee for Lubric	4,029.97	Approved	
11/09/2025	Lubricon Industrial Oils & Lubricants (The T/tee for Lubr	Purchase Order PO-8783 to Lubricon Industrial Oils & Lubricants (The T/tee for Lubric	6,304.17	Approved	
7/08/2025	Lumas Imaging - Healthcare Imaging Services	Purchase Order PO-8623 to Lumas Imaging - Healthcare Imaging Services	569.25	Approved	
11/02/2025	Lumas Imaging Horsham (VIC/TAS) Pty Ltd	Purchase Order PO-8514 to Lumas Imaging Horsham (VIC/TAS) Pty Ltd	622.85	Approved	
6/08/2025	M & M Mowing and Maintenance	Purchase Order PO-8642 to M Mowing and Maintenance	55.00	Approved	
30/09/2025	M & M Mowing and Maintenance	Purchase Order PO-8855 to M Mowing and Maintenance	115.50	Approved	
17/11/2025	M & M Mowing and Maintenance	Purchase Order PO-9063 to M & M Mowing and Maintenance	399.30	Approved	
2/12/2025	M & M Mowing and Maintenance	Purchase Order PO-9116 to M & M Mowing and Maintenance	108.90	Approved	
23/07/2025	Macleod Paints Pty Ltd	Purchase Order PO-8566 to Macleod Paints Pty Ltd	4,880.03	Approved	
23/10/2025	Macleod Paints Pty Ltd	Purchase Order PO-8973 to Macleod Paints Pty Ltd	1,781.18	Approved	
13/07/2025	Maddocks	Purchase Order PO-8543 to Maddocks	4,702.50	Approved	
16/07/2025	Maddocks	Purchase Order PO-8542 to Maddocks	7,726.40	Approved	
11/08/2025	Maddocks	Purchase Order PO-8639 to Maddocks	838.20	Approved	
12/08/2025	Maddocks	Purchase Order PO-8639 to Maddocks	11,419.73	Approved	
13/10/2025	Maddocks	Purchase Order PO-8919 to Maddocks	15,000.00	Approved	
9/12/2025	Maddocks	Purchase Order PO-9159 to Maddocks	2,522.85	Approved	
4/01/2026	Maddocks	Purchase Order PO-9213 to Maddocks	535.15	Approved	
14/08/2025	Match Up Badges	Purchase Order PO-8651 to Match Up Badges	104.50	Approved	
14/08/2025	Match Up Badges	Purchase Order to Match Up Badges	104.50	Rejected	
4/09/2025	MAV Events	Purchase Order PO-8746 to MAV Events	764.50	Approved	
7/07/2025	MAV Insurance	Purchase Order PO-8490 to MAV Insurance	2,872.03	Approved	
7/07/2025	MAV Insurance	Purchase Order PO-8498 to MAV Insurance	192,271.19	Approved	
20/08/2025	MAV WorkCare	Purchase Order PO-8673 to MAV WorkCare	30,674.00	Approved	
8/07/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8498 to Maxi Tankers Pty Ltd	3,474.02	Approved	
8/07/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8497 to Maxi Tankers Pty Ltd	1,599.99	Approved	
11/07/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8510 to Maxi Tankers Pty Ltd	5,799.62	Approved	
28/07/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8585 to Maxi Tankers Pty Ltd	4,469.61	Approved	
28/07/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8584 to Maxi Tankers Pty Ltd	4,151.40	Approved	
11/06/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8631 to Maxi Tankers Pty Ltd	5,265.14	Approved	
14/08/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8637 to Maxi Tankers Pty Ltd	5,167.14	Approved	
1/09/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8733 to Maxi Tankers Pty Ltd	5,288.54	Approved	
1/09/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8722 to Maxi Tankers Pty Ltd	2,187.76	Approved	
1/09/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8744 to Maxi Tankers Pty Ltd	18,804.02	Approved	
8/09/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8762 to Maxi Tankers Pty Ltd	245.00	Approved	
10/09/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8777 to Maxi Tankers Pty Ltd	19,892.13	Approved	
10/09/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8774 to Maxi Tankers Pty Ltd	3,643.68	Approved	
11/09/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8789 to Maxi Tankers Pty Ltd	5,110.84	Approved	
11/09/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8852 to Maxi Tankers Pty Ltd	19,732.91	Approved	
1/10/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8849 to Maxi Tankers Pty Ltd	6,095.62	Approved	
1/10/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8850 to Maxi Tankers Pty Ltd	3,929.78	Approved	
13/10/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8916 to Maxi Tankers Pty Ltd	6,908.00	Approved	
14/10/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8924 to Maxi Tankers Pty Ltd	19,449.22	Approved	
21/10/2025	Maxi Tankers Pty Ltd	Purchase Order PO-8951 to Maxi Tankers Pty Ltd	2,888.78	Approved	
30/11/2025	Maxi Tankers Pty Ltd	Purchase Order PO-9118 to Maxi Tankers Pty Ltd	5,429.31	Approved	
30/11/2025	Maxi Tankers Pty Ltd	Purchase Order PO-9140 to Maxi Tankers Pty Ltd	18,091.70	Approved	
2/12/2025	Maxi Tankers Pty Ltd	Purchase Order PO-9139 to Maxi Tankers Pty Ltd	30,079.94	Approved	
10/01/2026	Maxi Tankers Pty Ltd	Purchase Order PO-9240 to Maxi Tankers Pty Ltd	800.00	Approved	
11/12/2025	McClure Earthmoving Harrow Pty Ltd	Purchase Order PO-9167 to McClure Earthmoving Harrow Pty Ltd	17,200.59	Approved	
7/10/2025	McClure Rock Company P/L - The Trustee for McClure F	Purchase Order PO-8888 to McClure Rock Company P/L - The Trustee for McClure Fami	1,365.00	Approved	
6/11/2025	McClure Rock Company P/L - The Trustee for McClure F	Purchase Order PO-9029 to McClure Rock Company P/L - The Trustee for McClure Fami	20,908.80	Cancelled	
28/01/2026	McClure Rock Company P/L - The Trustee for McClure F	Purchase Order PO-9295 to McClure Rock Company P/L - The Trustee for McClure Fami	166,573.44	Approved	
1/09/2025	McFarlane Medical & Scientific	Purchase Order PO-8728 to McFarlane Medical & Scientific	181.40	Approved	
11/08/2025	McMaster Pty Ltd	Purchase Order PO-8648 to McMaster Pty Ltd	78,412.40	Approved	
2/07/2025	Meerkin & Apel	Purchase Order PO-8486 to Meerkin & Apel	7,700.00	Approved	
10/11/2025	Metlarm Australia Pty Ltd	Purchase Order PO-9033 to Metlarm Australia Pty Ltd	1,068.28	Approved	
18/12/2025	Metlarm Australia Pty Ltd	Purchase Order PO-9189 to Metlarm Australia Pty Ltd	1,068.28	Approved	
4/07/2025	Middy's - Middendorp Electric Co P/L	Purchase Order PO-8474 to Middy's - Middendorp Electric Co P/L	69.43	Approved	
1/08/2025	Middy's - Middendorp Electric Co P/L	Purchase Order PO-8598 to Middy's - Middendorp Electric Co P/L	478.98	Approved	
23/09/2025	Middy's - Middendorp Electric Co P/L	Purchase Order PO-8828 to Middy's - Middendorp Electric Co P/L	206.26	Approved	
23/10/2025	Middy's - Middendorp Electric Co P/L	Purchase Order PO-8968 to Middy's - Middendorp Electric Co P/L	237.88	Approved	
3/12/2025	Middy's - Middendorp Electric Co P/L	Purchase Order PO-9124 to Middy's - Middendorp Electric Co P/L	738.25	Approved	
13/01/2026	Middy's - Middendorp Electric Co P/L	Purchase Order PO-9249 to Middy's - Middendorp Electric Co P/L	461.08	Approved	
7/09/2025	Mobile Screening Pty Ltd	Purchase Order PO-8758 to Mobile Screening Pty Ltd	5,093.00	Approved	
18/12/2025	Mobile Screening Pty Ltd	Purchase Order PO-9207 to Mobile Screening Pty Ltd	7,875.00	Approved	
29/07/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-8588 to Modern Teaching Aids Pty Ltd	987.54	Approved	
31/07/2025	Modern Teaching Aids Pty Ltd	Purchase Order to Modern Teaching Aids Pty Ltd	986.32	Rejected	
12/08/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-8647 to Modern Teaching Aids Pty Ltd	126.45	Approved	
14/08/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-8660 to Modern Teaching Aids Pty Ltd	886.59	Approved	
15/09/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-8798 to Modern Teaching Aids Pty Ltd	484.07	Approved	
15/09/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-8794 to Modern Teaching Aids Pty Ltd	473.73	Approved	

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Date	Contact	Name	Gross amount	Status	Comment
19/09/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-8821 to Modern Teaching Aids Pty Ltd	989.23	Approved	
8/10/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-8873 to Modern Teaching Aids Pty Ltd	233.98	Approved	
22/10/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-8953 to Modern Teaching Aids Pty Ltd	785.14	Approved	
29/10/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-9003 to Modern Teaching Aids Pty Ltd	968.73	Approved	
3/11/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-9004 to Modern Teaching Aids Pty Ltd	409.20	Approved	
5/11/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-9016 to Modern Teaching Aids Pty Ltd	1,014.53	Approved	
19/11/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-9075 to Modern Teaching Aids Pty Ltd	417.85	Approved	
19/11/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-9074 to Modern Teaching Aids Pty Ltd	139.49	Approved	
7/12/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-9149 to Modern Teaching Aids Pty Ltd	716.79	Approved	
8/12/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-9151 to Modern Teaching Aids Pty Ltd	882.65	Approved	
18/12/2025	Modern Teaching Aids Pty Ltd	Purchase Order PO-9186 to Modern Teaching Aids Pty Ltd	630.23	Approved	
4/01/2026	Modern Teaching Aids Pty Ltd	Purchase Order PO-9209 to Modern Teaching Aids Pty Ltd	172.15	Approved	
19/01/2026	Modern Teaching Aids Pty Ltd	Purchase Order PO-9266 to Modern Teaching Aids Pty Ltd	270.11	Approved	
27/01/2026	Modern Teaching Aids Pty Ltd	Purchase Order PO-9284 to Modern Teaching Aids Pty Ltd	257.61	Approved	
29/01/2026	Modern Teaching Aids Pty Ltd	Purchase Order PO-9306 to Modern Teaching Aids Pty Ltd	1,594.78	Approved	
22/07/2025	Moree Quarries Pty Ltd	Purchase Order PO-8557 to Moree Quarries Pty Ltd	152.63	Approved	
30/07/2025	Moree Quarries Pty Ltd	Purchase Order PO-8595 to Moree Quarries Pty Ltd	439.56	Approved	
22/10/2025	Moree Quarries Pty Ltd	Purchase Order PO-8979 to Moree Quarries Pty Ltd	965.28	Approved	
21/01/2026	Moree Quarries Pty Ltd	Purchase Order PO-9276 to Moree Quarries Pty Ltd	310.37	Approved	
4/07/2025	Mount Gambier Isuzu	Purchase Order PO-8473 to Mount Gambier Isuzu	379.01	Approved	
12/08/2025	Mount Gambier Isuzu	Purchase Order PO-8636 to Mount Gambier Isuzu	233.81	Approved	
28/08/2025	Mount Gambier Isuzu	Purchase Order PO-8707 to Mount Gambier Isuzu	237.46	Approved	
3/09/2025	Mount Gambier Isuzu	Purchase Order PO-8747 to Mount Gambier Isuzu	600.00	Approved	
4/09/2025	Mount Gambier Isuzu	Purchase Order PO-8752 to Mount Gambier Isuzu	5,515.81	Approved	
18/09/2025	Mount Gambier Isuzu	Purchase Order PO-8816 to Mount Gambier Isuzu	834.35	Approved	
22/10/2025	Mount Gambier Isuzu	Purchase Order PO-8989 to Mount Gambier Isuzu	3,660.68	Approved	
19/10/2025	Mount Gambier Isuzu	Purchase Order PO-8972 to Mount Gambier Isuzu	810.00	Approved	
30/11/2025	Mount Gambier Isuzu	Purchase Order PO-9109 to Mount Gambier Isuzu	1,780.00	Approved	
2/12/2025	Mount Gambier Isuzu	Purchase Order PO-9128 to Mount Gambier Isuzu	406.98	Approved	
9/12/2025	Mount Gambier Isuzu	Purchase Order PO-9158 to Mount Gambier Isuzu	1,518.85	Approved	
10/12/2025	Mount Gambier Isuzu	Purchase Order PO-9162 to Mount Gambier Isuzu	1,313.75	Approved	
10/12/2025	Mount Gambier Isuzu	Purchase Order PO-9164 to Mount Gambier Isuzu	590.00	Approved	
8/01/2026	Mount Gambier Isuzu	Purchase Order PO-9229 to Mount Gambier Isuzu	440.00	Approved	
7/08/2025	MOYNE SHIRE COUNCIL	Purchase Order PO-8617 to MOYNE SHIRE COUNCIL	6,611.00	Approved	
13/11/2025	Municipal Association Of Victoria	Purchase Order PO-8048 to Municipal Association Of Victoria	1,371.71	Approved	
28/01/2026	NAB Credit Card	Purchase Order PO-9285 to NAB Credit Card	485.50	Approved	
28/01/2026	NAB Credit Card	Purchase Order to NAB Credit Card	1,132.81	Cancelled	
15/09/2025	Naracorte Motorcycles & Mower	Purchase Order PO-8796 to Naracorte Motorcycles & Mower	900.00	Approved	
13/10/2025	Naracorte Motorcycles & Mower	Purchase Order PO-8922 to Naracorte Motorcycles & Mower	279.90	Approved	
13/10/2025	Naracorte Toyota	Purchase Order PO-8914 to Naracorte Toyota	526.41	Approved	
25/08/2025	Nelson's Tree Services Pty Ltd	Purchase Order PO-8703 to Nelson's Tree Services Pty Ltd	15,400.00	Approved	
15/07/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-8522 to Nhill Free Press & Kaniva Times	184.80	Approved	
15/07/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-8521 to Nhill Free Press & Kaniva Times	317.40	Approved	
18/07/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-8544 to Nhill Free Press & Kaniva Times	145.60	Approved	
30/07/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-8590 to Nhill Free Press & Kaniva Times	156.00	Approved	
11/08/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-8630 to Nhill Free Press & Kaniva Times	98.80	Approved	
5/09/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-8749 to Nhill Free Press & Kaniva Times	104.00	Approved	
11/09/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-8781 to Nhill Free Press & Kaniva Times	285.00	Approved	
18/09/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-8814 to Nhill Free Press & Kaniva Times	285.00	Approved	
30/09/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-8843 to Nhill Free Press & Kaniva Times	140.00	Approved	
8/10/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-8875 to Nhill Free Press & Kaniva Times	156.00	Approved	
30/10/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-8999 to Nhill Free Press & Kaniva Times	166.40	Approved	
14/11/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-9050 to Nhill Free Press & Kaniva Times	285.00	Approved	
25/11/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-9092 to Nhill Free Press & Kaniva Times	80.00	Approved	
3/12/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-9135 to Nhill Free Press & Kaniva Times	98.80	Approved	
4/12/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-9134 to Nhill Free Press & Kaniva Times	135.20	Approved	
10/12/2025	Nhill Free Press & Kaniva Times	Purchase Order PO-9166 to Nhill Free Press & Kaniva Times	260.00	Approved	
7/01/2026	Nhill Free Press & Kaniva Times	Purchase Order PO-9225 to Nhill Free Press & Kaniva Times	520.00	Approved	
14/08/2025	Nutrien Ag Solutions	Purchase Order PO-8658 to Nutrien Ag Solutions	809.09	Approved	
18/09/2025	Nutrien Ag Solutions	Purchase Order PO-8817 to Nutrien Ag Solutions	1,449.80	Approved	
14/01/2026	Office National Limestone Coast	Purchase Order PO-9239 to Office National Limestone Coast	340.77	Approved	
29/01/2026	Office National Limestone Coast	Purchase Order to Office National Limestone Coast	133.57	Cancelled	
18/07/2025	Officeworks Business Direct Pty Ltd	Purchase Order PO-8531 to Officeworks Business Direct Pty Ltd	20.06	Approved	
18/08/2025	Officeworks Business Direct Pty Ltd	Purchase Order PO-8665 to Officeworks Business Direct Pty Ltd	636.04	Approved	
7/10/2025	Officeworks Business Direct Pty Ltd	Purchase Order PO-8871 to Officeworks Business Direct Pty Ltd	307.80	Approved	
8/10/2025	Officeworks Business Direct Pty Ltd	Purchase Order PO-8882 to Officeworks Business Direct Pty Ltd	20.96	Approved	
8/10/2025	Officeworks Business Direct Pty Ltd	Purchase Order PO-8886 to Officeworks Business Direct Pty Ltd	861.69	Approved	
13/10/2025	Officeworks Business Direct Pty Ltd	Purchase Order PO-8920 to Officeworks Business Direct Pty Ltd	84.67	Approved	
21/10/2025	Officeworks Business Direct Pty Ltd	Purchase Order PO-8947 to Officeworks Business Direct Pty Ltd	74.22	Approved	
12/11/2025	Officeworks Business Direct Pty Ltd	Purchase Order PO-8941 to Officeworks Business Direct Pty Ltd	417.31	Approved	
19/11/2025	Officeworks Business Direct Pty Ltd	Purchase Order PO-9073 to Officeworks Business Direct Pty Ltd	256.12	Approved	
7/12/2025	Officeworks Business Direct Pty Ltd	Purchase Order PO-9150 to Officeworks Business Direct Pty Ltd	171.90	Approved	
10/12/2025	Officeworks Business Direct Pty Ltd	Purchase Order PO-9163 to Officeworks Business Direct Pty Ltd	626.68	Approved	
5/01/2026	Officeworks Business Direct Pty Ltd	Purchase Order PO-9214 to Officeworks Business Direct Pty Ltd	259.25	Approved	
16/07/2025	Open Office Holdings Pty Ltd	Purchase Order PO-8533 to Open Office Holdings Pty Ltd	7,798.52	Approved	
22/07/2025	Organimi Inc.	Purchase Order PO-8555 to Organimi Inc.	404.78	Approved	
21/07/2025	Our Community Pty Ltd	Purchase Order PO-8551 to Our Community Pty Ltd	8,425.00	Approved	
28/01/2026	Pacific Fuel Solutions VIC Pty Ltd	Purchase Order PO-9386 to Pacific Fuel Solutions VIC Pty Ltd	5,014.50	Approved	
12/11/2025	Peak Lubricants	Purchase Order PO-9042 to Peak Lubricants	4,551.23	Approved	
14/10/2025	PIVOT SYSTEMS PTY LTD	Purchase Order PO-8925 to PIVOT SYSTEMS PTY LTD	8,250.00	Approved	
10/11/2025	Poolwerx Horsham	Purchase Order PO-9037 to Poolwerx Horsham	2,000.00	Approved	
14/01/2026	Poolwerx Horsham	Purchase Order PO-9251 to Poolwerx Horsham	2,300.00	Approved	
28/01/2026	Poolwerx Horsham	Purchase Order PO-9284 to Poolwerx Horsham	429.00	Approved	
2/09/2025	Powercor Australia Ltd	Purchase Order PO-8740 to Powercor Australia Ltd	1,555.00	Approved	
29/09/2025	Preferred Training Networks	Purchase Order PO-8841 to Preferred Training Networks	261.06	Approved	
11/09/2025	Pyramid Hill Welding Supplies	Purchase Order PO-8785 to Pyramid Hill Welding Supplies	12.10	Approved	
18/08/2025	Records & Information Management Practitioners Alliance	Purchase Order PO-8686 to Records & Information Management Practitioners Alliance	675.00	Approved	
18/11/2025	RelianSys Pty Ltd	Purchase Order PO-9066 to RelianSys Pty Ltd	13,200.00	Approved	
14/07/2025	Repcor Auto Parts	Purchase Order PO-8514 to Repcor Auto Parts	1,900.23	Approved	
24/07/2025	Repcor Auto Parts	Purchase Order PO-8579 to Repcor Auto Parts	120.00	Approved	
1/09/2025	Repcor Auto Parts	Purchase Order PO-8734 to Repcor Auto Parts	143.87	Approved	
3/09/2025	Repcor Auto Parts	Purchase Order PO-8755 to Repcor Auto Parts	3,243.90	Approved	
23/09/2025	Repcor Auto Parts	Purchase Order PO-8826 to Repcor Auto Parts	398.00	Approved	

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Date	Contact	Name	Gross amount	Status	Comment
27/10/2023	Repco Auto Parts	Purchase Order PO-8882 to Repco Auto Parts	1,755.71	Approved	
28/10/2023	Repco Auto Parts	Purchase Order PO-8886 to Repco Auto Parts	190.77	Approved	
12/01/2026	Repco Auto Parts	Purchase Order PO-9239 to Repco Auto Parts	1,690.99	Approved	
28/01/2026	Repco Auto Parts	Purchase Order PO-9292 to Repco Auto Parts	1,199.00	Approved	
28/01/2026	Repco Auto Parts	Purchase Order PO-9291 to Repco Auto Parts	56.21	Approved	
17/07/2025	Revenue Management Association	Purchase Order PO-8538 to Revenue Management Association	500.00	Approved	
14/01/2026	Revenue Management Association	Purchase Order PO-9257 to Revenue Management Association	550.00	Approved	
26/08/2025	Rick Smith Motors	Purchase Order PO-8708 to Rick Smith Motors	450.00	Approved	
10/09/2025	RMG (Aus) Pty Ltd - RMG/Driscoll t/a:	Purchase Order PO-8770 to RMG (Aus) Pty Ltd - RMG/Driscoll t/a:	37,842.20	Approved	
7/01/2026	RMG (Aus) Pty Ltd - RMG/Driscoll t/a:	Purchase Order PO-9223 to RMG (Aus) Pty Ltd - RMG/Driscoll t/a:	14,850.00	Approved	
13/01/2026	Road Safety Grating	Purchase Order PO-9247 to Road Safety Grating	197.93	Approved	
15/07/2025	Royden Klemm Plumbing (Roy's)	Purchase Order PO-8524 to Royden Klemm Plumbing (Roy's)	3,036.00	Approved	
15/07/2025	Royden Klemm Plumbing (Roy's)	Purchase Order PO-8526 to Royden Klemm Plumbing (Roy's)	1,450.00	Approved	
15/07/2025	Royden Klemm Plumbing (Roy's)	Purchase Order PO-8525 to Royden Klemm Plumbing (Roy's)	1,980.00	Approved	
26/01/2026	Royden Klemm Plumbing (Roy's)	Purchase Order PO-9281 to Royden Klemm Plumbing (Roy's)	462.00	Approved	
18/11/2025	Rural Councils Victoria	Purchase Order PO-9067 to Rural Councils Victoria	6,325.00	Approved	
9/01/2026	Rural Veterinary Services	Purchase Order PO-9233 to Rural Veterinary Services	35.00	Approved	
9/01/2026	Rural Veterinary Services	Purchase Order PO-9235 to Rural Veterinary Services	337.91	Approved	
13/06/2025	Russell Kennedy Solicitors	Purchase Order PO-8646 to Russell Kennedy Solicitors	2,400.00	Approved	
17/12/2025	RW Kealy	Purchase Order PO-9194 to RW Kealy	3,847.80	Approved	
28/01/2026	Safe System Solutions Pty Ltd	Purchase Order PO-9297 to Safe System Solutions Pty Ltd	116.60	Approved	
9/09/2025	SAM FOR COMPLIANCE LIMITED	Purchase Order PO-8765 to SAM FOR COMPLIANCE LIMITED	2,750.00	Approved	
3/12/2025	Sarah Shepherd	Purchase Order PO-9133 to Sarah Shepherd	500.00	Approved	
4/07/2025	Scott's Bakery Edenhope - JMER Group Pty Ltd t/a	Purchase Order PO-8486 to Scott's Bakery Edenhope - JMER Group Pty Ltd t/a	160.00	Approved	
8/01/2026	SE Voice Pty Ltd t/a castnews	Purchase Order PO-9230 to SE Voice Pty Ltd t/a castnews	623.20	Approved	
17/09/2025	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-8895 to SE Wheel Alignment & Tyre Service (AD Dowling Family	716.00	Approved	
18/10/2025	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-8902 to SE Wheel Alignment & Tyre Service (AD Dowling Family	4,730.00	Approved	
8/10/2025	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-8903 to SE Wheel Alignment & Tyre Service (AD Dowling Family	1,232.00	Approved	
10/10/2025	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-8918 to SE Wheel Alignment & Tyre Service (AD Dowling Family	1,156.00	Approved	
13/10/2025	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-8921 to SE Wheel Alignment & Tyre Service (AD Dowling Family	88.00	Approved	
22/10/2025	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-8957 to SE Wheel Alignment & Tyre Service (AD Dowling Family	3,212.00	Approved	
16/11/2025	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-9052 to SE Wheel Alignment & Tyre Service (AD Dowling Family	1,238.00	Approved	
4/12/2025	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-9144 to SE Wheel Alignment & Tyre Service (AD Dowling Family	1,156.00	Approved	
5/12/2025	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-9147 to SE Wheel Alignment & Tyre Service (AD Dowling Family	66.00	Approved	
9/01/2026	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-9226 to SE Wheel Alignment & Tyre Service (AD Dowling Family	4,688.00	Approved	
8/01/2026	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-9238 to SE Wheel Alignment & Tyre Service (AD Dowling Family	2,756.00	Approved	
8/01/2026	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-9227 to SE Wheel Alignment & Tyre Service (AD Dowling Family	5,430.00	Approved	
14/01/2026	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-9254 to SE Wheel Alignment & Tyre Service (AD Dowling Family	110.00	Approved	
14/01/2026	SE Wheel Alignment & Tyre Service (AD Dowling Family	Purchase Order PO-9255 to SE Wheel Alignment & Tyre Service (AD Dowling Family	1,076.00	Approved	
18/07/2025	Serviceton Golf Club	Purchase Order PO-8546 to Serviceton Golf Club	142.00	Approved	
22/10/2025	Serviceton Golf Club	Purchase Order PO-8863 to Serviceton Golf Club	2,602.66	Approved	
18/07/2025	Serviceton Memorial Bowling Club Inc	Purchase Order PO-8545 to Serviceton Memorial Bowling Club Inc	142.00	Approved	
6/08/2025	Serviceton Recreation & Sports Association Inc	Purchase Order PO-8699 to Serviceton Recreation & Sports Association Inc	60.00	Approved	
5/08/2025	Serviceton Recreation & Sports Association Inc	Purchase Order PO-8614 to Serviceton Recreation & Sports Association Inc	20.00	Approved	
27/10/2025	Shelton & Lane Stationery	Purchase Order PO-8985 to Shelton & Lane Stationery	475.00	Approved	
27/11/2025	Simply Sweet - Taryn Carter t/a	Purchase Order PO-9104 to Simply Sweet - Taryn Carter t/a	54.00	Approved	
15/07/2025	Skilled Freight Pty Ltd	Purchase Order PO-8520 to Skilled Freight Pty Ltd	72.00	Approved	
19/08/2025	Skilled Freight Pty Ltd	Purchase Order PO-8671 to Skilled Freight Pty Ltd	125.40	Approved	
8/09/2025	Skilled Freight Pty Ltd	Purchase Order PO-8750 to Skilled Freight Pty Ltd	27.50	Approved	
7/10/2025	Skilled Freight Pty Ltd	Purchase Order PO-8869 to Skilled Freight Pty Ltd	54.00	Approved	
12/11/2025	Skilled Freight Pty Ltd	Purchase Order PO-9043 to Skilled Freight Pty Ltd	292.60	Approved	
14/01/2026	Skilled Freight Pty Ltd	Purchase Order PO-9253 to Skilled Freight Pty Ltd	19.80	Approved	
14/01/2026	Skilled Freight Pty Ltd	Purchase Order PO-9252 to Skilled Freight Pty Ltd	47.30	Approved	
8/10/2025	Southeast Motor Company	Purchase Order PO-8881 to Southeast Motor Company	600.00	Approved	
18/12/2025	Sovereign Carpet Cleaning	Purchase Order PO-9197 to Sovereign Carpet Cleaning	1,903.00	Approved	
23/01/2026	Sovereign Carpet Cleaning	Purchase Order PO-9279 to Sovereign Carpet Cleaning	418.00	Approved	
10/09/2025	SPIRITWEST FOUNDATION	Purchase Order PO-8776 to SPIRITWEST FOUNDATION	26,000.00	Approved	
16/09/2025	St John Ambulance Australia (Victoria) Inc	Purchase Order PO-8803 to St John Ambulance Australia (Victoria) Inc	870.00	Approved	
7/11/2025	St John Ambulance Australia (Victoria) Inc	Purchase Order PO-9034 to St John Ambulance Australia (Victoria) Inc	2,906.90	Approved	
17/11/2025	St John Ambulance Australia (Victoria) Inc	Purchase Order PO-9080 to St John Ambulance Australia (Victoria) Inc	6,880.00	Approved	
9/09/2025	Star Training & Assessing Pty Ltd	Purchase Order PO-8786 to Star Training & Assessing Pty Ltd	2,592.10	Approved	
24/10/2025	Star Training & Assessing Pty Ltd	Purchase Order PO-9094 to Star Training & Assessing Pty Ltd	1,769.00	Approved	
12/08/2025	Steel Stakes Group Australia	Purchase Order PO-8649 to Steel Stakes Group Australia	11,000.00	Approved	
12/01/2026	Supagas Pty Ltd	Purchase Order PO-9243 to Supagas Pty Ltd	374.00	Approved	
6/01/2026	SWSS Washroom Services	Purchase Order PO-9222 to SWSS Washroom Services	3,542.00	Approved	
25/11/2025	Sydney Tools Pty Ltd	Purchase Order PO-9095 to Sydney Tools Pty Ltd	1,704.78	Approved	
18/12/2025	Sydney Tools Pty Ltd	Purchase Order PO-9195 to Sydney Tools Pty Ltd	579.00	Approved	
15/01/2026	Sydney Tools Pty Ltd	Purchase Order PO-9272 to Sydney Tools Pty Ltd	50.00	Approved	
8/09/2025	Tatara District Council	Purchase Order PO-8789 to Tatara District Council	100.00	Approved	
2/07/2025	Tatara Truck & Trailers Pty Ltd	Purchase Order PO-8464 to Tatara Truck & Trailers Pty Ltd	1,990.00	Approved	
14/07/2025	Tatara Truck & Trailers Pty Ltd	Purchase Order PO-8513 to Tatara Truck & Trailers Pty Ltd	2,564.93	Approved	
9/10/2025	Telstra Limited	Purchase Order PO-8904 to Telstra Limited	7,343.00	Approved	
7/07/2025	The Blacksmith's Cafe	Purchase Order PO-8491 to The Blacksmith's Cafe	200.00	Approved	
28/10/2025	The Corner Shop Apsley (Makin Plans P/L t/a)	Purchase Order PO-8995 to The Corner Shop Apsley (Makin Plans P/L t/a)	1,716.00	Approved	
15/07/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-8528 to The Edenhope & District Echo - Diana Lee Saville T/A	60.00	Approved	
15/07/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-8527 to The Edenhope & District Echo - Diana Lee Saville T/A	140.00	Approved	
5/08/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-8667 to The Edenhope & District Echo - Diana Lee Saville T/A	100.00	Approved	
12/08/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-8637 to The Edenhope & District Echo - Diana Lee Saville T/A	60.00	Approved	
11/09/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-8780 to The Edenhope & District Echo - Diana Lee Saville T/A	140.00	Approved	
18/09/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-8813 to The Edenhope & District Echo - Diana Lee Saville T/A	140.00	Approved	
30/09/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-8842 to The Edenhope & District Echo - Diana Lee Saville T/A	63.00	Approved	
10/10/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-8912 to The Edenhope & District Echo - Diana Lee Saville T/A	80.00	Approved	
30/10/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-9010 to The Edenhope & District Echo - Diana Lee Saville T/A	80.00	Approved	
18/11/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-9070 to The Edenhope & District Echo - Diana Lee Saville T/A	140.00	Approved	
8/12/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-9156 to The Edenhope & District Echo - Diana Lee Saville T/A	60.00	Approved	
15/12/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-9172 to The Edenhope & District Echo - Diana Lee Saville T/A	40.00	Approved	
15/12/2025	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-9170 to The Edenhope & District Echo - Diana Lee Saville T/A	120.00	Approved	
13/01/2026	The Edenhope & District Echo - Diana Lee Saville T/A	Purchase Order PO-9246 to The Edenhope & District Echo - Diana Lee Saville T/A	120.00	Approved	
20/10/2025	The Harrow Post	Purchase Order PO-8939 to The Harrow Post	386.30	Approved	
8/11/2025	The Harrow Post	Purchase Order PO-9027 to The Harrow Post	440.00	Approved	
7/08/2025	The Lane 36 Trust T/A Lane 36	Purchase Order PO-8620 to The Lane 36 Trust T/A Lane 36	105.00	Approved	
1/09/2025	The Lane 36 Trust T/A Lane 36	Purchase Order PO-8729 to The Lane 36 Trust T/A Lane 36	168.00	Approved	
7/10/2025	The Lane 36 Trust T/A Lane 36	Purchase Order PO-8867 to The Lane 36 Trust T/A Lane 36	50.00	Approved	

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Date	Contact	Name	Gross amount	Status	Comment
3/11/2023	The Lane 36 Trust T/A Lane 36	Purchase Order PO-9012 to The Lane 36 Trust T/A Lane 36	105.00	Approved	
10/12/2023	The Lane 36 Trust T/A Lane 36	Purchase Order PO-9185 to The Lane 36 Trust T/A Lane 36	231.00	Approved	
18/12/2023	The Lane 36 Trust T/A Lane 36	Purchase Order PO-9193 to The Lane 36 Trust T/A Lane 36	99.40	Approved	
13/01/2026	The Lane 36 Trust T/A Lane 36	Purchase Order PO-9242 to The Lane 36 Trust T/A Lane 36	85.68	Approved	
15/09/2025	The Livestock Vet P/L	Purchase Order PO-8793 to The Livestock Vet P/L	988.00	Approved	
22/07/2025	The SWF Group Pty Ltd	Purchase Order PO-8559 to The SWF Group Pty Ltd	973.89	Approved	
12/01/2026	The SWF Group Pty Ltd	Purchase Order to The SWF Group Pty Ltd	5,885.38	Cancelled	
14/01/2026	The SWF Group Pty Ltd	Purchase Order to The SWF Group Pty Ltd	1,565.47	On Approval	
2/01/2026	The SWF Group Pty Ltd	Purchase Order PO-9300 to The SWF Group Pty Ltd	155.60	Approved	
4/08/2025	The Trustee for Hydraulics Plus	Purchase Order PO-8694 to The Trustee for Hydraulics Plus	300.00	Approved	
15/09/2025	The Trustee for Hydraulics Plus	Purchase Order PO-8797 to The Trustee for Hydraulics Plus	200.00	Approved	
5/12/2025	The Trustee for Hydraulics Plus	Purchase Order PO-9148 to The Trustee for Hydraulics Plus	481.50	Approved	
18/01/2026	The Trustee for Hydraulics Plus	Purchase Order PO-9264 to The Trustee for Hydraulics Plus	-	Approved	
20/10/2025	The Trustee for PM Group Unit Trust (PM Design Group)	Purchase Order PO-8944 to The Trustee for PM Group Unit Trust (PM Design Group)	880.00	Approved	
1/07/2025	Timber Towns Association Victoria Inc	Purchase Order PO-8460 to Timber Towns Association Victoria Inc	2,750.00	Approved	
6/10/2025	Tiny Goats and Co	Purchase Order PO-8870 to Tiny Goats and Co	970.00	Approved	
15/10/2025	Tonkin Consulting Pty Ltd	Purchase Order PO-8929 to Tonkin Consulting Pty Ltd	3,630.00	Approved	
27/10/2025	Tonkin Consulting Pty Ltd	Purchase Order PO-8987 to Tonkin Consulting Pty Ltd	12,001.00	Approved	
18/12/2025	Tonkin Consulting Pty Ltd	Purchase Order PO-9180 to Tonkin Consulting Pty Ltd	21,845.00	Approved	
4/08/2025	Total Tools Horsham (Breuers Pty Ltd t/a)	Purchase Order PO-8600 to Total Tools Horsham (Breuers Pty Ltd t/a)	1,462.85	Approved	
18/12/2025	Total Tools Horsham (Breuers Pty Ltd t/a)	Purchase Order PO-9208 to Total Tools Horsham (Breuers Pty Ltd t/a)	449.00	Approved	
26/08/2025	Traction Ag	Purchase Order PO-8700 to Traction Ag	1,048.10	Approved	
17/09/2025	Traction Ag	Purchase Order PO-8806 to Traction Ag	3,780.46	Approved	
10/10/2025	Traction Ag	Purchase Order PO-8917 to Traction Ag	2,663.67	Approved	
13/10/2025	Traction Ag	Purchase Order PO-8915 to Traction Ag	80.17	Approved	
11/11/2025	Traction Ag	Purchase Order PO-9036 to Traction Ag	680.48	Approved	
26/11/2025	Traction Ag	Purchase Order PO-9097 to Traction Ag	189.71	Approved	
21/2/2026	Traction Ag	Purchase Order PO-9129 to Traction Ag	500.52	Approved	
23/11/2025	Travellers Inn Kaniva	Purchase Order PO-9084 to Travellers Inn Kaniva	300.00	Approved	
25/07/2025	Troy Shrive Cabinetmaker/Builder (T & A Shrive t/a)	Purchase Order PO-8573 to Troy Shrive Cabinetmaker/Builder (T & A Shrive t/a)	330.54	Approved	
28/10/2025	Troy Shrive Cabinetmaker/Builder (T & A Shrive t/a)	Purchase Order PO-8993 to Troy Shrive Cabinetmaker/Builder (T & A Shrive t/a)	1,565.73	Approved	
21/2/2025	Tyrepower Horsham - Dangera Pty Ltd t/a	Purchase Order PO-9117 to Tyrepower Horsham - Dangera Pty Ltd t/a	88.00	Approved	
5/08/2025	Ultrabuild Construction Group Pty Ltd	Purchase Order PO-8606 to Ultrabuild Construction Group Pty Ltd	1,431.37	Approved	
8/10/2025	UNIFORM SAFETY SIGNS PTY LTD	Purchase Order PO-8896 to UNIFORM SAFETY SIGNS PTY LTD	11,978.45	Approved	
17/11/2025	UNIFORM SAFETY SIGNS PTY LTD	Purchase Order PO-9084 to UNIFORM SAFETY SIGNS PTY LTD	2,296.14	Approved	
22/07/2025	UNSEALEDROADS.COM	Purchase Order PO-8560 to UNSEALEDROADS.COM	2,624.00	Approved	
30/09/2025	UNSEALEDROADS.COM	Purchase Order PO-8847 to UNSEALEDROADS.COM	1,994.00	Approved	
3/10/2025	UNSEALEDROADS.COM	Purchase Order PO-8861 to UNSEALEDROADS.COM	42,867.00	Approved	
9/10/2025	Vegetation Link Pty Ltd	Purchase Order PO-8889 to Vegetation Link Pty Ltd	1,452.00	Approved	
28/10/2025	Vegetation Link Pty Ltd	Purchase Order PO-8990 to Vegetation Link Pty Ltd	1,452.00	Approved	
3/07/2025	Vero Insurance - AA Limited t/a	Purchase Order PO-8470 to Vero Insurance - AA Limited t/a	500.00	Approved	
26/08/2025	Vero Insurance - AA Limited t/a	Purchase Order PO-8711 to Vero Insurance - AA Limited t/a	500.00	Approved	
6/10/2025	Vero Insurance - AA Limited t/a	Purchase Order PO-8862 to Vero Insurance - AA Limited t/a	500.00	Approved	
15/10/2025	Vero Insurance - AA Limited t/a	Purchase Order PO-8936 to Vero Insurance - AA Limited t/a	500.00	Approved	
11/2/2026	VATEK Pty Ltd	Purchase Order PO-9111 to VATEK Pty Ltd	484.40	Approved	
15/07/2025	Victoria Government Gazette (IVE Group Victoria P/L t/a)	Purchase Order PO-8523 to Victoria Government Gazette (IVE Group Victoria P/L t/a)	110.50	Approved	
4/01/2026	VICTORIAN WILDLIFE MANAGEMENT	Purchase Order PO-9211 to VICTORIAN WILDLIFE MANAGEMENT	348.50	Approved	
22/06/2025	Wallis Engineering	Purchase Order PO-8732 to Wallis Engineering	390.50	Approved	
26/08/2025	Wallis Engineering	Purchase Order PO-8825 to Wallis Engineering	83.60	Approved	
25/08/2025	West Wimmera Cleaning Service	Purchase Order PO-8693 to West Wimmera Cleaning Service	425.00	Approved	
31/10/2025	West Wimmera Health Service	Purchase Order PO-9005 to West Wimmera Health Service	440.00	Approved	
31/10/2025	West Wimmera Health Service	Purchase Order PO-9005 to West Wimmera Health Service	890.00	Approved	
31/10/2025	West Wimmera Health Service - Kaniva	Purchase Order PO-9007 to West Wimmera Health Service - Kaniva	440.00	Approved	
20/11/2025	West Wimmera Health Service - Kaniva	Purchase Order PO-9081 to West Wimmera Health Service - Kaniva	440.00	Approved	
9/07/2025	West Wimmera Physiotherapy Pty Ltd	Purchase Order PO-8490 to West Wimmera Physiotherapy Pty Ltd	105.00	Approved	
17/07/2025	West Wimmera Physiotherapy Pty Ltd	Purchase Order PO-8537 to West Wimmera Physiotherapy Pty Ltd	95.00	Approved	
31/07/2025	West Wimmera Physiotherapy Pty Ltd	Purchase Order PO-8638 to West Wimmera Physiotherapy Pty Ltd	95.00	Approved	
21/08/2025	West Wimmera Physiotherapy Pty Ltd	Purchase Order PO-8688 to West Wimmera Physiotherapy Pty Ltd	95.00	Approved	
27/10/2025	West Wimmera Physiotherapy Pty Ltd	Purchase Order PO-8985 to West Wimmera Physiotherapy Pty Ltd	95.00	Approved	
2/12/2025	West Wimmera Physiotherapy Pty Ltd	Purchase Order PO-9136 to West Wimmera Physiotherapy Pty Ltd	95.00	Approved	
9/12/2025	West Wimmera Physiotherapy Pty Ltd	Purchase Order PO-9157 to West Wimmera Physiotherapy Pty Ltd	95.00	Approved	
9/07/2025	West Wimmera Rural Services	Purchase Order PO-8503 to West Wimmera Rural Services	102.30	Approved	
17/07/2025	West Wimmera Rural Services	Purchase Order PO-8548 to West Wimmera Rural Services	349.80	Approved	
8/08/2025	West Wimmera Rural Services	Purchase Order PO-8632 to West Wimmera Rural Services	318.07	Approved	
15/08/2025	West Wimmera Rural Services	Purchase Order PO-8662 to West Wimmera Rural Services	163.35	Approved	
27/08/2025	West Wimmera Rural Services	Purchase Order PO-8739 to West Wimmera Rural Services	851.70	Approved	
1/09/2025	West Wimmera Rural Services	Purchase Order PO-8738 to West Wimmera Rural Services	163.35	Approved	
1/09/2025	West Wimmera Rural Services	Purchase Order PO-8727 to West Wimmera Rural Services	289.15	Approved	
1/09/2025	West Wimmera Rural Services	Purchase Order PO-8736 to West Wimmera Rural Services	66.02	Approved	
1/09/2025	West Wimmera Rural Services	Purchase Order PO-8734 to West Wimmera Rural Services	58.60	Approved	
8/09/2025	West Wimmera Rural Services	Purchase Order PO-8760 to West Wimmera Rural Services	215.60	Approved	
1/10/2025	West Wimmera Rural Services	Purchase Order PO-8851 to West Wimmera Rural Services	54.45	Approved	
8/10/2025	West Wimmera Rural Services	Purchase Order PO-8883 to West Wimmera Rural Services	40.35	Approved	
8/10/2025	West Wimmera Rural Services	Purchase Order PO-8884 to West Wimmera Rural Services	178.22	Approved	
8/10/2025	West Wimmera Rural Services	Purchase Order PO-8885 to West Wimmera Rural Services	42.00	Approved	
21/11/2025	West Wimmera Rural Services	Purchase Order PO-9077 to West Wimmera Rural Services	135.20	Approved	
2/12/2025	West Wimmera Rural Services	Purchase Order to West Wimmera Rural Services	10.60	Rejected	
16/12/2025	West Wimmera Rural Services	Purchase Order PO-9175 to West Wimmera Rural Services	282.21	Approved	
28/01/2026	West Wimmera Rural Services	Purchase Order PO-9296 to West Wimmera Rural Services	190.00	Approved	
6/01/2026	Western Ag Supplies Pty Ltd	Purchase Order PO-9221 to Western Ag Supplies Pty Ltd	58.08	Approved	
22/10/2025	Western Victorian Wholesalers	Purchase Order PO-8952 to Western Victorian Wholesalers	88.38	Approved	
10/11/2025	Western Victorian Wholesalers	Purchase Order PO-9031 to Western Victorian Wholesalers	622.34	Approved	
12/11/2025	Western Victorian Wholesalers	Purchase Order PO-9039 to Western Victorian Wholesalers	1,121.89	Approved	
28/01/2026	Western Victorian Wholesalers	Purchase Order PO-9293 to Western Victorian Wholesalers	1,121.89	Approved	
28/01/2026	Wiggles and Waggs	Purchase Order PO-9288 to Wiggles and Waggs	176.00	Approved	
28/01/2026	Wiggles and Waggs	Purchase Order PO-9289 to Wiggles and Waggs	3,344.00	Approved	
9/07/2025	William Adams Pty Ltd	Purchase Order PO-8506 to William Adams Pty Ltd	1,997.46	Approved	
2/09/2025	William Adams Pty Ltd	Purchase Order PO-8743 to William Adams Pty Ltd	707.70	Approved	
11/09/2025	William Adams Pty Ltd	Purchase Order PO-8782 to William Adams Pty Ltd	216.78	Approved	
15/09/2025	William Adams Pty Ltd	Purchase Order PO-8808 to William Adams Pty Ltd	1,359.96	Approved	
23/10/2025	William Adams Pty Ltd	Purchase Order PO-8974 to William Adams Pty Ltd	11,708.53	Approved	
29/10/2025	William Adams Pty Ltd	Purchase Order PO-8987 to William Adams Pty Ltd	4,939.07	Approved	
25/11/2025	William Adams Pty Ltd	Purchase Order PO-9096 to William Adams Pty Ltd	1,168.20	Approved	

MINUTES - Council Meeting - 15 July 2026
West Wimmera Shire Council

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Date	Contact	Name	Gross amount	Status	Comment
18/10/2025	Willspray Spraying Services Pty Ltd	Purchase Order PO-8906 to Willspray Spraying Services Pty Ltd	37,234.35	Approved	CFA
18/10/2025	Willspray Spraying Services Pty Ltd	Purchase Order PO-8908 to Willspray Spraying Services Pty Ltd	34,254.00	Approved	Arterial - Vicroads
18/10/2025	Willspray Spraying Services Pty Ltd	Purchase Order PO-8907 to Willspray Spraying Services Pty Ltd	29,545.59	Approved	Furniture & Roadside
27/08/2025	Wilson Bolton & Co PTY LTD	Purchase Order PO-8699 to Wilson Bolton & Co PTY LTD	231.23	Approved	
6/10/2025	Wilson Bolton & Co PTY LTD	Purchase Order PO-8865 to Wilson Bolton & Co PTY LTD	649.30	Approved	
1/10/2025	Wimmera Aquatrail	Purchase Order PO-8848 to Wimmera Aquatrail	985.00	Approved	
4/07/2025	Wimmera Bearings (Aust) Pty Ltd	Purchase Order PO-8484 to Wimmera Bearings (Aust) Pty Ltd	144.00	Approved	
17/07/2025	Wimmera Bearings (Aust) Pty Ltd	Purchase Order PO-8540 to Wimmera Bearings (Aust) Pty Ltd	516.77	Approved	
1/08/2025	Wimmera Bearings (Aust) Pty Ltd	Purchase Order PO-8726 to Wimmera Bearings (Aust) Pty Ltd	3,112.67	Approved	
1/09/2025	Wimmera Bearings (Aust) Pty Ltd	Purchase Order PO-8719 to Wimmera Bearings (Aust) Pty Ltd	551.50	Approved	
12/09/2025	Wimmera Bearings (Aust) Pty Ltd	Purchase Order PO-8788 to Wimmera Bearings (Aust) Pty Ltd	20.90	Approved	
17/09/2025	Wimmera Bearings (Aust) Pty Ltd	Purchase Order PO-8807 to Wimmera Bearings (Aust) Pty Ltd	249.86	Approved	
6/10/2025	Wimmera Bearings (Aust) Pty Ltd	Purchase Order PO-8866 to Wimmera Bearings (Aust) Pty Ltd	130.46	Approved	
8/10/2025	Wimmera Bearings (Aust) Pty Ltd	Purchase Order PO-8878 to Wimmera Bearings (Aust) Pty Ltd	78.88	Approved	
9/10/2025	Wimmera Bearings (Aust) Pty Ltd	Purchase Order PO-8887 to Wimmera Bearings (Aust) Pty Ltd	31.92	Approved	
30/09/2025	Wimmera Bolts & Fasteners	Purchase Order PO-8846 to Wimmera Bolts & Fasteners	19.92	Approved	
15/07/2025	Wimmera Group Linen Service - Grampians Health	Purchase Order PO-8530 to Wimmera Group Linen Service - Grampians Health	729.98	Approved	
7/08/2025	Wimmera Group Linen Service - Grampians Health	Purchase Order PO-8622 to Wimmera Group Linen Service - Grampians Health	496.21	Approved	
31/08/2025	Wimmera Group Linen Service - Grampians Health	Purchase Order PO-8771 to Wimmera Group Linen Service - Grampians Health	325.80	Approved	
30/09/2025	Wimmera Group Linen Service - Grampians Health	Purchase Order PO-8901 to Wimmera Group Linen Service - Grampians Health	639.72	Approved	
20/08/2025	Wimmera Mallee Waste	Purchase Order PO-8683 to Wimmera Mallee Waste	2,257.20	Approved	
10/10/2025	Wimmera Roadways	Purchase Order PO-8911 to Wimmera Roadways	1,202.50	Approved	
14/11/2024	Wimmera Southern Mallee Development Ltd	Purchase Order PO-8876 to Wimmera Southern Mallee Development Ltd	6,050.00	Approved	
23/07/2025	Wimmera Trophies & Gifts	Purchase Order PO-8564 to Wimmera Trophies & Gifts	308.00	Approved	
22/08/2025	Work Metrics Pty Ltd	Purchase Order PO-8688 to Work Metrics Pty Ltd	1,452.00	Approved	
28/08/2025	Wurth Australia	Purchase Order PO-8717 to Wurth Australia	229.91	Approved	
1/09/2025	Wurth Australia	Purchase Order PO-8725 to Wurth Australia	514.42	Approved	
27/10/2025	Wurth Australia	Purchase Order PO-8977 to Wurth Australia	851.09	Approved	
14/01/2026	Wurth Australia	Purchase Order PO-9277 to Wurth Australia	345.35	Approved	
29/01/2026	Wurth Australia	Purchase Order PO-9311 to Wurth Australia	578.21	Approved	
22/10/2025	Wynns Locksmiths	Purchase Order PO-8960 to Wynns Locksmiths	727.43	Approved	
17/11/2025	Wynns Locksmiths	Purchase Order PO-9062 to Wynns Locksmiths	1,329.06	Approved	

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Income and Expenses by Contact

West Wimmera Shire Council
For the period 1 July 2025 to 31 January 2026

Type contains Expense

CONTACT	TYPE	JUL 2025- JAN 2026
Wages	Expense	(4,513,680.54)
Australian Taxation Office	Expense	(1,247,956.00)
Beam super fund clearing house (Direct Debit)	Expense	(761,687.91)
Ultrabuild Construction Group Pty Ltd	Expense	(490,085.54)
Wimmera Mallee Waste Management	Expense	(435,394.54)
VicRoads Agency	Expense	(421,997.09)
Horsham Rural City Council	Expense	(405,263.47)
EML Vic Pty Ltd	Expense	(333,981.14)
Department of Government Services (DGS)	Expense	(297,059.12)
State Revenue Office - ESVF	Expense	(260,694.27)
Centorrino Technologies Pty Ltd	Expense	(251,619.57)
Maxi Tankers Pty Ltd	Expense	(251,056.78)
Jardine Lloyd Thompson Pty Ltd	Expense	(247,249.14)
West Wimmera Aquatics	Expense	(164,549.22)
PT Tomkinson & Associates Pty Ltd t/a Tomkinson	Expense	(148,899.00)
Telstra Limited	Expense	(147,329.03)
Government Shared Services Pty Ltd	Expense	(129,984.41)
VicRoads Registrations	Expense	(113,735.34)
Victorian Auditor-General's Office - VAGO	Expense	(111,000.00)
Chenhall Contracting Pty Ltd	Expense	(98,237.51)
Willspray Spraying Services Pty Ltd	Expense	(91,784.90)
Carter's Dynamic Digger	Expense	(91,560.58)
ART AID AUSTRALIA	Expense	(91,437.50)
J & A Spreading Pty Ltd	Expense	(90,345.27)
GRAMPIANS FACILITY SERVICES	Expense	(86,299.22)
Department of Health and Aged Care	Expense	(83,258.05)
Skillinvest Limited	Expense	(79,185.59)
Creaser Haulage and Bobcat	Expense	(78,022.09)
The Niche Planning Studio Unit Trust	Expense	(75,638.91)
McMaster Pty Ltd	Expense	(71,284.00)
LA & RJ Enright	Expense	(68,648.16)
Keith Pedler	Expense	(64,909.08)
T P Meyer	Expense	(54,131.53)
GWM Water	Expense	(50,666.09)
EPM Partners PTY LTD	Expense	(48,995.00)
Meerkin & Apel	Expense	(48,466.62)
TCH Maintenance	Expense	(46,132.34)
Business Fuel Cards Pty Ltd	Expense	(44,502.24)
AGL Sales Pty Limited	Expense	(44,389.15)

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Income and Expenses by Contact

Councilwise Pty Ltd	Expense	(42,775.00)
Maddocks	Expense	(42,594.51)
Treasury Corporation of Victoria	Expense	(40,973.71)
Nationwide Cleaning Services Pty Ltd	Expense	(40,276.64)
NAB Credit Card	Expense	(39,631.41)
GTS Plumbing	Expense	(37,310.18)
Lawrence's Irrigation	Expense	(35,994.86)
Delnorth Pty Ltd	Expense	(34,630.00)
Zensai ANZ Pty Ltd	Expense	(33,975.00)
AGIS Trading Pty Ltd	Expense	(33,000.00)
Fulton Hogan Industries Pty Ltd	Expense	(32,250.51)
SJ & KJ King	Expense	(32,158.40)
NAB Business Visa	Expense	(31,047.86)
Edenhope Plumbing	Expense	(30,796.31)
MAV WorkCare	Expense	(30,674.00)
Pacific Fuel Solutions VIC Pty Ltd	Expense	(29,054.90)
J Sampson - Sampson Family Trust	Expense	(28,000.00)
Laser Heating & Cooling Horsham	Expense	(26,971.06)
Ashton Forsyth Pty Ltd	Expense	(26,900.00)
Vision Super	Expense	(26,670.84)
JL Pretlove	Expense	(25,649.90)
SE Wheel Alignment & Tyre Service (AD Dowling Family Trust)	Expense	(25,108.35)
Department of Energy Environment and Climate Action	Expense	(25,032.27)
Granicus Australia Pty Ltd	Expense	(24,982.81)
Wayne Cleaning Systems Pty Ltd	Expense	(24,818.92)
Choices Flooring by Westside	Expense	(24,731.81)
Phocas Pty Ltd	Expense	(24,042.52)
SPIRITWEST FOUNDATION	Expense	(23,636.36)
Communityvibe Pty Ltd	Expense	(22,913.00)
Coolibah Cabins (PL & KW Freckleton t/a)	Expense	(22,014.55)
Salary Packaging Australia Pty Ltd	Expense	(20,957.52)
Civilmart - Precast Civil Industries P/L	Expense	(20,835.00)
ACTEX PTY LTD	Expense	(20,516.00)
TW Houlihan	Expense	(20,393.55)
William Adams Pty Ltd	Expense	(20,097.71)
Helen Hobbs	Expense	(19,972.61)
RelianSys Pty Ltd	Expense	(19,748.82)
RW Hicks	Expense	(19,679.20)
Direct Deposit	Expense	(19,564.00)
Carter Group National Pty Ltd	Expense	(18,912.50)
Mount Gambier Isuzu	Expense	(18,602.72)
Dell Australia Pty Ltd	Expense	(17,468.64)
Johnny Mullagh Interpretive Centre	Expense	(17,206.13)
Nelson's Tree Services Pty Ltd	Expense	(16,182.52)
CT Management Group Pty Ltd	Expense	(16,050.00)

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Income and Expenses by Contact

Grampians Tourism Board Inc.	Expense	(15,850.91)
TR & SM Robertson Construction	Expense	(15,700.00)
LG Solutions Pty Limited	Expense	(15,350.00)
The Trustee for Trevellie and Co Trust T/A Plan2Place Consulting	Expense	(15,143.64)
iDwala Pty Ltd	Expense	(14,512.00)
Carters Asbestos Management	Expense	(14,430.00)
Downer EDI Works Pty Ltd	Expense	(14,306.00)
Ferguson Perry Surveying Pty Ltd	Expense	(13,575.00)
Al Mac Carpentry - Allan McIntyre t/a	Expense	(13,559.22)
Pay Cat - Hunter Madison Holdings P/L t/a	Expense	(13,524.05)
Aegis Risk Management Services	Expense	(13,200.00)
RSD Audit Pty Ltd	Expense	(13,100.00)
UNIFORM SAFETY SIGNS PTY LTD	Expense	(13,046.40)
Westmix Concrete - A & E Beer T/A:	Expense	(12,513.50)
RMG (Aus) Pty Ltd - RMG/Driscoll t/a:	Expense	(12,431.25)
Tonkin Consulting Pty Ltd	Expense	(12,425.00)
Troy Shrive Cabinetmaker/Builder (T & A Shrive t/a)	Expense	(12,341.37)
Barry Maney Group	Expense	(12,222.94)
Mobile Screening Pty Ltd	Expense	(11,880.00)
Abacus Investigations	Expense	(11,400.00)
Independent Investigations	Expense	(11,298.00)
Bunnik Constructions (JP & HA Bunnik t/a)	Expense	(11,227.28)
Child Support Agency	Expense	(10,899.03)
Modern Teaching Aids Pty Ltd	Expense	(10,778.03)
Repco Auto Parts	Expense	(10,385.66)
Water Technology Pty Ltd	Expense	(10,334.76)
Harbour Software Pty Ltd	Expense	(10,172.00)
Lacus Consulting Pty Ltd	Expense	(10,050.00)
Nutrien Ag Solutions	Expense	(9,916.95)
Asset Vision Pty Ltd	Expense	(9,888.00)
Creaser Constructions Pty Ltd	Expense	(9,800.00)
Steel Stakes Group Australia	Expense	(9,800.00)
Edenhope Tourism Inc	Expense	(9,697.00)
Shell Energy Retail Pty Ltd	Expense	(9,222.61)
St John Ambulance Australia (Victoria) Inc	Expense	(9,160.83)
GET Australia	Expense	(8,960.00)
Logicalis Australia Pty Ltd	Expense	(8,749.14)
Australian Services Union - Victoria	Expense	(8,470.95)
Forms Express Pty Ltd	Expense	(8,134.19)
Lubricon Industrial Oils & Lubricants (The T/tee for Lubricon Hydrive)	Expense	(8,119.06)
Powercor	Expense	(7,966.90)
Laimiga Design Studio	Expense	(7,950.00)
Traction Ag	Expense	(7,873.90)
CHG Meridian Australia Pty Ltd	Expense	(7,843.50)

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Income and Expenses by Contact

Our Community Pty Ltd	Expense	(7,659.09)
Department of Transport and Planning	Expense	(7,650.95)
PIVOT SYSTEMS PTY LTD	Expense	(7,500.00)
Alexstar Building Designs	Expense	(7,325.00)
Gary Mills Plumbing Pty Ltd	Expense	(6,916.05)
Fischers Auto Pty Ltd	Expense	(6,811.77)
Allan & Trev's Workwear	Expense	(6,746.15)
Edenhope Auto Electrical	Expense	(6,644.76)
Kelvin Spiller	Expense	(6,506.80)
NAB Bank	Expense	(6,432.09)
Royden Klemm Plumbing (Roy's)	Expense	(6,430.00)
Datalink Internet Systems P/L	Expense	(6,140.00)
Macleod Paints Pty Ltd	Expense	(6,055.64)
Bunnings Group Limited	Expense	(6,050.05)
Grampians Health - Edenhope District Hospital	Expense	(6,046.55)
MOYNE SHIRE COUNCIL	Expense	(6,010.00)
AUSTRALIAN CHILDHOOD FOUNDATION	Expense	(5,946.66)
HP Financial Services (Australia) Pty Limited	Expense	(5,885.39)
Flocon	Expense	(5,881.13)
Rural Councils Victoria	Expense	(5,750.00)
United Way Australia	Expense	(5,700.00)
Mili's Trading Company Pty Ltd (Edenhope Dine Inn)	Expense	(5,662.72)
Elgas Ltd	Expense	(5,617.03)
Wimmera Southern Mallee Development Ltd	Expense	(5,500.00)
E-VIS Pty Ltd	Expense	(5,191.90)
Area Safe Products Pty Ltd	Expense	(5,165.50)
Apsley Alligators	Expense	(5,000.00)
Hutchison Parks Services	Expense	(5,000.00)
Australia Post	Expense	(4,988.69)
Grantus Pty Ltd	Expense	(4,863.64)
IMCO Australasia	Expense	(4,850.00)
D J McKeown	Expense	(4,830.04)
Griff Education	Expense	(4,812.91)
Peak Lubricants	Expense	(4,731.23)
Goroke & District Swimming Pool	Expense	(4,650.00)
Agrimac Horsham (MMM Machinery Pty Ltd t/a)	Expense	(4,608.09)
Star Training & Assessing Pty Ltd	Expense	(4,561.00)
Wimmera Bearings (Aust) Pty Ltd	Expense	(4,537.16)
Wimmera Group Linen Service - Grampians Health	Expense	(4,390.89)
Edenhope Department Store	Expense	(4,289.01)
SWSS Washroom Services	Expense	(4,285.00)
Russell Kennedy Solicitors	Expense	(4,224.50)
VIATEK Pty Ltd	Expense	(4,193.05)
AR Graphic Design	Expense	(4,190.00)
West Wimmera Rural Services	Expense	(4,164.96)

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Income and Expenses by Contact

Horsham Motor Company	Expense	(4,085.32)
Kaniva Hockey Club	Expense	(4,036.82)
Neverfail Springwater Pty Ltd	Expense	(4,002.92)
BCivil Recruitment Pty Ltd	Expense	(3,897.14)
RW Kealy	Expense	(3,840.00)
Chemcert Training Group P/L	Expense	(3,745.45)
Victorian Electoral Commission	Expense	(3,730.72)
Sapio Pty Ltd	Expense	(3,694.20)
Harrow Bush Nursing Centre Inc	Expense	(3,674.16)
Connewirricoo Community Centre Inc	Expense	(3,636.36)
CJH TOWN PLANNING	Expense	(3,485.00)
Dobbs Doherty Pty Ltd t/a DDEG	Expense	(3,480.00)
Officeworks Business Direct Pty Ltd	Expense	(3,382.94)
Dodson's Electrical Timber & Hardware Pty Ltd	Expense	(3,280.30)
Ausco Modular Pty Ltd	Expense	(3,271.65)
Kaniva Community Sporting Complex	Expense	(3,254.82)
Henley On Lake Wallace Inc	Expense	(3,228.19)
Wiggles and Waggs	Expense	(3,200.00)
Good Country Physiotherapy P/L	Expense	(3,062.50)
Nhill Free Press & Kaniva Times	Expense	(3,055.65)
Horsham Doors & Glass	Expense	(3,045.00)
Fit2work - Equifax Australia Workforce Solutions P/L ta	Expense	(2,946.20)
Elumina Group	Expense	(2,850.00)
Kings Katering & Farm Produce	Expense	(2,848.96)
Kaniva Golf Club Inc.	Expense	(2,836.00)
Blackwoods	Expense	(2,807.36)
Wimmera Small Engines	Expense	(2,772.72)
Kenso Communications Pty Ltd T/A Kenstra	Expense	(2,747.00)
Backyard Mowing - Jonathon Kyle t/a	Expense	(2,685.00)
Horsham Paint Right- NLJ Paints P/L t/a	Expense	(2,677.27)
Vegetation Link Pty Ltd	Expense	(2,640.00)
Victorian Building Authority	Expense	(2,552.48)
Poolwerx Horsham	Expense	(2,545.45)
Mana Technologies	Expense	(2,535.00)
Timber Towns Association Victoria Inc	Expense	(2,500.00)
UNSEALEDROADS.COM	Expense	(2,385.50)
The Trustee for PM Group Unit Trust (PM Design Group)	Expense	(2,350.00)
Link Neighbourhood House	Expense	(2,311.65)
Western Victorian Wholesalers	Expense	(2,305.96)
Moree Quarries Pty Ltd	Expense	(2,302.11)
Wurth Australia	Expense	(2,291.45)
SAM FOR COMPLIANCE LIMITED	Expense	(2,272.73)
Copyright Agency Limited	Expense	(2,262.46)
Microway	Expense	(2,239.97)
Wilson Bolton & Co PTY LTD	Expense	(2,220.16)

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Income and Expenses by Contact

Sovereign Carpet Cleaning	Expense	(2,110.00)
Edenhope Pitstop	Expense	(2,090.83)
Middy's - Middendorp Electric Co P/L	Expense	(2,075.92)
Goroke IGA X-Press	Expense	(2,047.24)
Henschke Industries	Expense	(2,046.85)
Cranage Electrical (Jack P Cranage t/a)	Expense	(2,046.50)
Early Learning Assoc Australia	Expense	(2,028.18)
Serviceton Golf Club	Expense	(2,021.93)
Akolade Pty Ltd	Expense	(1,999.00)
The Corner Shop Apsley (Makin Plans P/L t/a)	Expense	(1,992.72)
Australian Pacific Training Solutions	Expense	(1,950.00)
Genesis Accounting	Expense	(1,950.00)
Metlam Australia Pty Ltd	Expense	(1,942.32)
Origin Energy Holdings Ltd	Expense	(1,922.14)
CollectAU	Expense	(1,918.00)
Vickery Bros	Expense	(1,907.60)
Hypelec Pty Ltd	Expense	(1,899.00)
LGeX Unit Trust T/A LGeX Pty Ltd	Expense	(1,875.00)
Bordertown Stone Pty Ltd	Expense	(1,850.20)
Sydney Tools Pty Ltd	Expense	(1,838.18)
State Revenue Office	Expense	(1,817.45)
Edenhope Adult Riding Club	Expense	(1,802.60)
Harvest Snacks: Emma R Bayly T/A	Expense	(1,766.41)
Total Tools Horsham (Breuers Pty Ltd t/a)	Expense	(1,727.70)
Wynns Locksmiths	Expense	(1,701.55)
Aptella	Expense	(1,680.00)
CADApps Australia	Expense	(1,680.00)
Hyperwave Wireless Broadband (BCD Networks Pty Ltd t/a)	Expense	(1,653.96)
DC Pahl & S Tuffnell	Expense	(1,636.39)
Ainio Assurance	Expense	(1,600.00)
Dergholm & District Soldiers Memorial Hall	Expense	(1,600.00)
Goroke Lions Club	Expense	(1,600.00)
Braml Enterprises Pty Ltd	Expense	(1,590.00)
Sonogo Pty Ltd	Expense	(1,536.00)
MPAA Studio	Expense	(1,535.00)
Certex Lifting Pty Ltd	Expense	(1,531.50)
Kaniva Licenced Post Office	Expense	(1,508.69)
Katrina Shirrefs	Expense	(1,500.00)
Vero Insurance - AAI Limited t/a:	Expense	(1,500.00)
Invarion RapidPlan Pty Ltd	Expense	(1,499.00)
Polixen (ICRM Pty Ltd t/a)	Expense	(1,456.32)
Powercor Australia Ltd	Expense	(1,413.64)
Diversity Signs	Expense	(1,377.27)
Municipal Association Of Victoria	Expense	(1,371.71)
Edenhope Licenced Post Office - - MW Munro & WF Waugh P/L t/a	Expense	(1,356.28)

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Income and Expenses by Contact

Hip Pocket Corporate Horsham	Expense	(1,352.22)
McClure Rock Company P/L- The Trustee for McClure Family Trust T/A	Expense	(1,351.79)
Laser Electrical Horsham	Expense	(1,327.27)
Bricey's South East Collision Repairs	Expense	(1,326.00)
DA Heard Buses - Annascot P/L t/a	Expense	(1,320.00)
Work Metrics Pty Ltd	Expense	(1,320.00)
The Trustee for Hydraulics Plus	Expense	(1,318.55)
Edenhope Lions Club Inc	Expense	(1,300.00)
Johnny Mullagh Park Committee	Expense	(1,300.00)
Lions Club of Kaniva Inc	Expense	(1,300.00)
Environmental Health Prof Aust	Expense	(1,285.45)
West Wimmera Shire Social Club	Expense	(1,280.00)
Buloke Shire Council	Expense	(1,250.87)
Kaniva Community Roadhouse P/L	Expense	(1,239.66)
CBRE (V) Pty Limited	Expense	(1,221.66)
A A Johnson	Expense	(1,200.00)
Celeste Gregory	Expense	(1,200.00)
Edenhope Pastoral & Agricultural Society Inc	Expense	(1,200.00)
Life Saving Victoria Limited	Expense	(1,200.00)
Fieldtech Solutions Pty Ltd Bio-Gone	Expense	(1,185.00)
FinPro - Local Govt Finance Professionals	Expense	(1,181.82)
Local Community Insurance Services	Expense	(1,169.04)
SiteMinder Limited	Expense	(1,157.17)
Victorian Caravan Parks Association Inc	Expense	(1,145.46)
Telopea Downs Progress Association Inc	Expense	(1,141.20)
Little Snitch Time Lapse - Greenpole P/L T/A:	Expense	(1,140.00)
The Edenhope & District Echo - Diana Lee Saville T/A	Expense	(1,139.37)
West Wimmera Health Service	Expense	(1,124.00)
Goroke A & P Society	Expense	(1,090.91)
Kaniva A & P Society	Expense	(1,090.91)
Doyle's IGA Kaniva	Expense	(1,090.68)
JC Global Horsham Towing	Expense	(1,080.00)
Apsley Tennis Club Inc.	Expense	(1,000.00)
Community Broker Network Pty Ltd General Insurance Agencies	Expense	(985.86)
HWR Media Pty Ltd	Expense	(950.00)
Naracoorte Motorcycles & Mower	Expense	(914.27)
CHS Group Australia Pty Ltd	Expense	(895.45)
Deneefe Signs Pty Ltd	Expense	(894.00)
The SWF Group Pty Ltd	Expense	(885.35)
Tiny Goats and Co	Expense	(881.82)
4Cabling Pty Ltd	Expense	(880.38)
Jonathan Starks	Expense	(877.10)
SE Voice Pty Ltd t/a castnews	Expense	(849.81)
NAB EFTpos Kaniva	Expense	(835.15)

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Income and Expenses by Contact

Hutchisons Nursery	Expense	(829.81)
Coates Hire Operations Pty Ltd	Expense	(823.97)
Supagas Pty Ltd	Expense	(804.50)
The Harrow Post	Expense	(801.72)
Animal Management Services Pty	Expense	(796.38)
Yarriambiack Shire Council	Expense	(795.32)
iFuel - Go Industrial Pty Ltd t/as	Expense	(790.00)
Rural Press Pty Ltd t/a Australian Community Media	Expense	(788.18)
Little Guys Pizza & Cafe	Expense	(770.90)
Bone's Butchery	Expense	(758.14)
Douglas Memorial Hall Inc.	Expense	(734.74)
Acacia Connection Pty Ltd	Expense	(708.00)
One Plus One Solutions (EasyFBT)	Expense	(699.00)
MAV Events	Expense	(695.00)
Xero Australia Pty Ltd	Expense	(686.22)
West Wimmera Physiotherapy Pty Ltd	Expense	(675.00)
The Lane 36 Trust T/A Lane 36	Expense	(670.38)
The Livestock Vet P/L	Expense	(667.00)
Limestone Coast Kitchen & Bathroom Supplies	Expense	(662.95)
ALGIM AUSTRALIA LIMITED	Expense	(650.00)
Harvey Norman AV/IT Superstore Horsham-Hoshcenta No2 Trust Pty Ltd t/a	Expense	(637.77)
The Trustee for DEEP LEAD PROPERTY UNIT TRUST	Expense	(624.00)
Lumus Imaging Horsham (VIC/TAS) Pty Ltd	Expense	(622.85)
Records & Information Management Practitioners Alliance Global	Expense	(613.64)
AD Williams	Expense	(600.00)
Edenhope Bowling Club	Expense	(600.00)
Zog's Odd Jobs	Expense	(595.00)
Skilled Freight Pty Ltd	Expense	(592.00)
eProcure (BCI Central Pty Ltd t/a)	Expense	(590.00)
Messages on Hold	Expense	(586.34)
NURCOUNG COMMUNITY CTR OF MANAGEMENT INC.	Expense	(580.55)
M & M Mowing and Maintenance	Expense	(575.00)
Woods Farming & Heritage Museum	Expense	(572.72)
Lumas Imaging - Healthcare Imaging Services	Expense	(569.25)
Harrow Mechanics Institute Inc	Expense	(562.27)
FOI Support	Expense	(521.00)
Wades Gas & Paint Pty Ltd	Expense	(503.09)
Edenhope Butchers	Expense	(502.85)
Preferred Training Networks	Expense	(498.39)
D.R.A. Computing Pty Ltd	Expense	(482.97)
Naracoorte Toyota	Expense	(478.55)
Wimmera Ag & Equipment Pty Ltd	Expense	(468.86)
Local Government Professionals	Expense	(460.91)
Sarah Shepherd	Expense	(454.55)

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Income and Expenses by Contact

Revenue Management Association	Expense	(454.54)
Fulham Dance Company	Expense	(450.00)
Kaniva College	Expense	(440.00)
Doug Adamson	Expense	(437.06)
Shelton & Lane Stationery	Expense	(431.82)
Wallis Engineering	Expense	(431.00)
West Wimmera Cleaning Service	Expense	(425.00)
Rick Smith Motors	Expense	(409.09)
PA Flynn	Expense	(404.30)
Before You Dig Australia Ltd	Expense	(400.00)
Carman's Towing & Windscreens	Expense	(400.00)
Network Classifieds Pty Ltd	Expense	(388.35)
Horsham Truck Company	Expense	(387.66)
Border Inn Hotel - Baaclub Pty Ltd t/a	Expense	(370.91)
Southeast Motor Company	Expense	(367.35)
Jacky Lueth	Expense	(367.27)
BORDERTOWN PUMPS & REFRIGERATION PTY LTD	Expense	(363.74)
Wimmera Mallee News	Expense	(363.64)
Veolia Environmental Services	Expense	(343.74)
Rural Veterinary Services	Expense	(339.01)
Linkt	Expense	(335.30)
VICTORIAN WILDLIFE MANAGEMENT	Expense	(315.00)
Office National Limestone Coast	Expense	(309.77)
Tatiara Truck & Trailers Pty Ltd	Expense	(280.00)
Wimmera Trophies & Gifts	Expense	(280.00)
Edenhope Pharmacy	Expense	(279.00)
Travellers Inn Kaniva	Expense	(272.73)
Minister For Energy	Expense	(270.00)
Seek Limited	Expense	(265.00)
JM'S Takeaway and Café - J D'Andrea T/A	Expense	(252.73)
Kaniva Leeor United Football Netball Club Inc	Expense	(250.00)
Southwest Petroleum	Expense	(242.85)
Pigeon Post Pty Ltd	Expense	(220.71)
NAB EFTpos Edenhope	Expense	(196.60)
NAB	Expense	(185.72)
Little Hotelier	Expense	(184.00)
Road Safety Grating	Expense	(179.94)
Boc Gases	Expense	(179.56)
Barengi Gadjin Land Council Aboriginal Corporation RNTBC	Expense	(178.60)
Quantified Tree Risk Assessment Limited	Expense	(175.00)
McFarlane Medical & Scientific	Expense	(169.60)
Australian Local Government Association	Expense	(162.73)
Country Fire Authority	Expense	(154.18)
Apsley & Districts Senior Citizens Inc	Expense	(150.00)
O'NEIL TRANSPORT PTY LTD	Expense	(148.24)

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Income and Expenses by Contact

FleetLogix Pty Ltd	Expense	(144.00)
Serviceton Memorial Bowling Club Inc	Expense	(142.00)
Goroke Community Complex Inc.	Expense	(140.00)
Shred-X	Expense	(126.00)
KUBpower - Research & Development Engineers t/a	Expense	(112.64)
Serviceton Recreation & Sports Association Inc	Expense	(109.08)
Safe System Solutions Pty Ltd	Expense	(106.00)
Edenhope Lakeside Tourist Park (CT Craig -Tenant)	Expense	(100.00)
Match Up Badges	Expense	(94.99)
Harrow Golf Club	Expense	(90.91)
Tatiara District Council	Expense	(90.91)
Tyrepower Horsham - Danngera Pty Ltd t/a	Expense	(80.00)
Victorian Maternal and Child Health Coordinators Group	Expense	(75.00)
Harrow Promotion & Dev Group	Expense	(70.91)
Edenhope Medical Clinic - Rural Doctors	Expense	(70.00)
Department of Primary Industries	Expense	(67.50)
Horsham Lawnmower Centre	Expense	(58.59)
Simply Sweet - Taryn Carter t/a	Expense	(54.00)
Western Ag Supplies Pty Ltd	Expense	(52.80)
Horsham Tyre & Battery Service	Expense	(36.36)
Sharyn Elshaug-Mattschoss	Expense	(35.20)
J A Cox Engineering Pty Ltd	Expense	(22.91)
CrimCheck Limited	Expense	(21.00)
L J Hinch	Expense	(20.00)
Wimmera Bolts & Fasteners	Expense	(17.20)
Drews Workshop Supplies	Expense	(11.73)
Pyramid Hill Welding Supplies	Expense	(11.00)
Kaniva Floor & Decor	Expense	(5.45)
West Wimmera Shire Council	Expense	5.81
Total		(14,401,000.76)



6.3 Policy Tracker

Report Author: Katie Frost, Governance Manager

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Policy Tracker

As part of its annual work plan, the Audit and Risk Committee is provided with a Policy Tracker bi-annually for review (March and September). This document lists all of Council's policies, review cycles and review dates and is maintained through the program RelianSys.

The Policy Tracker provides Council with a significant risk mitigation tool in that it provides Council with oversight of the review of Council policies which form a fundamental building block of Council's risk management process.

Attachments

1. Relian Sys Report [6.3.1 – 2 pages]

The Audit & Risk Committee note and receives this report.

AGENDA - Audit & Risk Committee Agenda - 10 March 2026
West Wimmera Shire Council

Record Name	Responsible Person	Due Date	Status	Comments	DATE ADOPTED	LOCAL GOVERNMENT ACT 2020 LEGISLATION	A&R COMMITTEE TO REVIEW	A&R COMMITTEE REVIEW DATE
Advocacy Policy	Aaron Shalders	21/02/2022	Overdue		19 February 2020			
Asset Capitalisation Policy	Jason Cay	1/04/2025	Overdue		21 April 2021		Yes	
Asset Disposal Policy	James Magee	16/11/2026	Current		16 November 2022		YES	29 September 2022
Asset Management Policy	James Magee	1/03/2026	Due Soon		19 March 2025		Yes	13 June 2023
Borrowings Policy	Jason Cay	1/06/2026	Due Soon		19 June 2024	YES s102: A Council must prepare and	Yes	9 April 2024
Building Fee Refunds Policy	Jason Cay	1/04/2024	Overdue		21 April 2021			
Business Continuity Policy	Phillip Gillin	1/02/2027	Current		15 February 2023		YES	20 December 2022
Change Management Policy	Dalton Burns	8/08/2022	Overdue		19 August 2020			
Communications Policy	Katie Frost	1/05/2025	Overdue		19 May 2021			
Community & Commercial Advertising on Council Building & Structures Policy	Brendan Pearce	15/06/2026	Current		16 June 2022			
Complaints Policy	Dalton Burns	1/09/2023	Overdue		15 December 2021	YES		
Community Engagement Policy	John Hutchins	1/09/2029	Current		20 August 2025	YES		
Corporate Credit & Purchase Cards Policy	Jason Cay	1/07/2029	Current		16 July 2025		Yes	10 June 2025
Grants Policy	John Hutchins	1/04/2027	Current		17 April 2024			
Council Major Hall Hire Policy	Louise Gabbe	31/03/2027	Current		15 February 2023			
Customer Service Policy	John Hutchins	21/12/2026	Current		21 December 2022			
Domestic Firewood Collection Policy	Nicole Wearne	1/06/2028	Current		19 June 2024			
Election Period Policy	Katie Frost	16/11/2025	Overdue		16 November 2022	YES		
Environmental Policy	Nicole Wearne	11/10/2021	Overdue		17 October 2017			
External Hire of Plant Policy	Thea Griffin	16/11/2026	Current	Submitted for November forum	16 November 2022			
Fraud & Corruption Control Policy	Jason Cay	20/04/2026	Due Soon		20 April 2022		YES	20 December 2021
Guarantor Policy	Dalton Burns	1/06/2027	Current		21 June 2023		Yes	13 June 2023
Human Rights Policy	Janet Watt	1/02/2030	Current		18 February 2026			
Information Privacy Policy	Katie Frost	1/07/2028	Current		24 July 2024		Yes	11 June 2024
Investment Policy	Jason Cay	1/06/2027	Current		21 June 2023	YES s102: A Council must prepare and	Yes	13 June 2023
Media Relations Policy	Katie Frost	21/12/2026	Current		21 December 2022			
Play Space Policy	Chamo Wilfred	18/05/2026	Due Soon		18 May 2022			
Procurement Policy	Brendan Pearce	1/08/2029	Current		20 August 2025	YES	YES	17 June 2025
Public Interest Disclosure Policy	Katie Frost	21/12/2026	Current		21 December 2022		YES	29-Sep-22
Recreation Policy	Chamo Wilfred	18/05/2026	Due Soon		18 May 2022			
Risk Management Policy	Phillip Gillin	1/02/2027	Current		15 February 2023		Yes	5 April 2022
Geographic Naming Policy	Jason Cay	1/12/2029	Current		17 December 2025			
Street Tree Policy	Nicole Wearne	6/06/2022	Overdue		19 December 2018			
Support for Public Art Policy	John Hutchins	1/11/2029	Current		19 November 2025			
Temporary Street Closure Policy	Thea Griffin	1/02/2027	Current		20 December 2017			

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West Wimmera Shire Council

Tourism Policy	John Hutchins	1/11/2027	Current		15 November 2023			
Tree Planting on WWSC Road Reserves Policy	Nicole Wearne	1/02/2029	Current		19 February 2025			
Community Projects Contributions Policy	Aaron Shalders	1/05/2027	Current		17 May 2023			
Council Expenses Policy	Dalton Burns	1/02/2030	Current		18 February 2026	YES	YES	16 December 2025
Public Transparency Policy	Katie Frost	1/02/2027	Current		15 February 2023	YES	YES	20 December 2022
Councillor Gift Policy	Katie Frost		Current		16 April 2025	YES	Yes	18 March 2025
CEO Employment & Remuneration Policy	Dalton Burns	1/02/2030	Current		18 February 2026	YES	YES	16 December 2025
Councillor and Staff Interaction Policy	Katie Frost	1/02/2027	Current		19 February 2025	YES		
Flag Flying on Council Owned Buildings and Property	Dalton Burns	16/02/2026	Overdue		16 February 2022			
Pricing Policy	Dalton Burns	2/03/2026	Due Soon		16 March 2022		Yes	
Financial Hardship Policy	Jason Cay	1/07/2028	Current		24 July 2024		Yes	11 June 2024
Motor Vehicle Policy	Brendan Pearce	1/05/2029	Current		21 May 2025			
Fair Access Policy	John Hutchins	1/02/2028	Current		21 February 2024			
Amenity Mowing of Towns Policy	Thea Griffin	1/06/2028	Current		19 June 2024			
Leasing and Licensing of Facilities Policy	Louise Gabbe	1/08/2028	Current		21 August 2024			
Council Awards Policy	John Hutchins	1/11/2028	Current		20 November 2024			
Councillor Social Media Policy	Katie Frost	1/03/2029	Current		19 March 2025			
Property Acquisition Policy	Chamo Wilfred	1/08/2029	Current		20 August 2025			



6.4 Pricing Policy

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Draft Pricing Policy.

The Pricing Policy is presented in draft form for the Audit and Risk Committee's review and feedback prior to being tabled at a Council meeting.

The policy has been updated with minor changes to presentation and formatting.

Attachments

1. WWSC Council Policy Pricing Policy adopted 16 March 2022 DRAFT (3) [6.4.1 – 10 pages]

The Audit & Risk Committee note and receives this report.



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COUNCIL POLICY	
PRICING POLICY	Policy No:
	Adopted by Council: 16 March 2022
	Next review date: March 2026 <u>March 2030</u>
Senior Manager/Executive Director:	Chief Financial Officer/Director Corporate and Community Services
Responsible Officer:	Revenue Manager
Functional Area:	Finance
Introduction and Background	
West Wimmera Shire Council (Council) provides a vast range of services to the community. In undertaking this role, Council assesses community needs and is guided by social policy objectives to determine which services it will support. Some services are required due to statutory obligations, whilst other services Council chooses to provide and at what level and quality. In planning for a service, Council decides on the level of rate contribution it will allocate to support the service proportionate to its community benefit. Council places a high priority on ensuring accessibility to particular services and orientating them to its community. If the rate base does not cover the full cost of delivering the service, the balance of the cost needs to be recovered from fees and charges or other revenue sources. The underlying principle is that the role of the rate base is to finance the public value component of services and fulfil attendant social policy objectives; and that conversely, users are responsible for financing the cost of services from which they derive benefit, referred to as private value. Fees and charges are significant from the perspective of the user and the rate payer. For the user, fees and charges represent the cost and value of resources used to produce the service, as well as setting an expectation about the level and quality. For the rate payers, fees and charges supplement Council's cost of delivering of a service and should lessen reliance on the rate base. Fees and charges exist for different reasons. These include regulating behaviour to protect community health, safety and amenity; incentivising compliant behaviour; and enabling customer benefits that are sought by the user (i.e. they actively choose to partake in a service). The level of some fees and charges are statutorily set, however many are at the discretion of Council. The provision of infrastructure and	

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	services form a key part of council's role in supporting the local community. In providing these, council must consider a range of 'Best Value' principles including service cost and quality standards, value-for-money, and community expectations and values. Council must also balance the affordability and accessibility of infrastructure and services with its financial capacity and in the interests of long-term financial sustainability. Council must comply with the government's Competitive Neutrality Policy for significant business activities they provide and adjust their service prices to neutralise any competitive advantages when competing with the private sector. In providing services to the community, Council must determine the extent of cost recovery for services, consistent with the level of both individual and collective benefit that the services provide and in line with the community's expectations. Services are provided based on one of the following pricing methods: - Market Pricing - Full Cost Recovery Pricing - Subsidised Pricing - Regulatory Pricing The Pricing Policy is a requirement under Councils' Revenue and Rating Plan and outlines the process for setting fee prices taking into consideration pricing principles, including: - Both direct and indirect costs to be considered when setting prices; - Accessibility, affordability and efficient delivery of services must be considered; and - Competitive neutrality with commercial providers. The policy has been developed with consideration of the Victorian Auditor General's Office report "Fees and charges – cost recovery by local government" recommendations.
Purpose and Objectives	The Pricing Policy (Policy) establishes a consistent and transparent approach to the setting of fees and charges for transactional services delivered by West Wimmera Shire Council (Council). It takes into account community benefit, the needs and capacity to pay of particular user groups, the cost of running services and reflects corporate and strategic objectives. The Policy provides the basis for which the Fees and Charges Schedule, adopted with the annual Budget, is developed and reviewed. It does this by providing: - Principles that guide how Council sets appropriate fees for services. - Pricing methods that indicate the extent to which: - the general community benefits from a service, and therefore the extent to which the service will be subsidised from the rate base

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	- the user or person benefiting from the product or service, will be asked to contribute to the cost of service provision. - Direction for Managers on how to set fees using pricing methods. - Roles and responsibilities of administering this Policy, including review times. This Policy seeks to ensure that the following objectives are met: a. Council, officers and the community clearly understand the basis by which fees and charges are determined and applied to services. b. Council and officers are held accountable for fee setting decisions to ensure that strategic objectives are met and that services respond to community needs. c. Fees and charges are simple to administer so that resources are maximised. Council complies with all statutory and legislative requirements in setting fees.
Response to the Overarching Governance Principles of the Local Government Act 2020	Section 9 of the <i>Local Government Act 2020</i> states that a Council must in the performance of its role give effect to the overarching governance principles. This policy is in response to the following overarching governance principle/s of the Local Government Act 2020: a. Financial management principles (section 101).
Definitions	Community benefit The degree to which benefits are accrued to just the individual, household or business receiving the service (private value), or whether benefits may be simultaneously generated for the broader community (public or social value). Competitive Neutrality Market pricing to ensure competitive neutrality when services are offered in competition with local business. Cost recovery The recovery of some or all costs of service provision recouped through user fees and charges. Direct costs Costs that are directly related to the delivery of a specific service. Indirect costs Costs that cannot be directly related to the delivery of a specific service. Also called a corporate overhead. Fees and Charges Schedule The list of fees and charges, submitted for approval to Council as part of the annual Budget process. Full cost Total costs, both direct and indirect costs, incurred in delivering a service. Government Ownership A term used to describe any stand-alone business owned by Government at Commonwealth, State, Territory or Local level. Public value The value from services that are consumed collectively by the community rather than individually by the user. Examples include

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	parks, clean air and street lighting. One person can consume these without reducing their availability to another person and nobody is excluded from consuming them. Pricing method The method for setting fees and charges which takes into account the costs of delivering the service, social policy objectives and community benefit. Pricing methods can be statutory or non-statutory. Private value The value derived by the user (i.e. an individual, household or business/organisation) who is receiving a service in a direct and typically voluntary, as well as generally economic, exchange. Services The wide variety of services, activities and facilities that Council provides to assist individual people, families and groups in the West Wimmera Shire. Some services enforce various federal, state and local laws and Council has autonomy to provide services that meet the needs of the local community. Social policy objective The responsibilities, or obligations of Council, that are informed by the local community's needs, values, aspirations and priorities, and which are conveyed in strategic documents, for example the Council Plan.
Scope	The policy applies to all fees and charges that are listed in the Fees and Charges Schedule which is published annually as part of the Budget. The policy also applies to any new fee or charge that has not previously been included in the Fees and Charges Schedule. This policy does not cover the following fees and charges: - User Agreements for Council Facilities – seasonal, licences and leases - Private Works
Policy Details	
1.	Pricing Principles The following principles guide how Council sets fees and charges for its services: - Socially equitable Council seeks to promote fair, just and equitable access to services. - Efficient to administer and regularly reviewed Our fees and charges are simple to administer and review and in line with changes to service operating environments. - Clear and Consistent Fees and charges are documented and presented in a way the community can understand. We set our fees and charges in a consistent way across Council services and facilities. - Recognises competitive neutrality obligations We have regard to fees and charges of private competitors, except for services where there are no private competitors.

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2.	Cost Recovery Cost recovery involves Council charging a service user some or all of the costs to deliver a service. Cost recovery can promote equity, whereby the recipients of a service, rather than the general public, bear the costs. Council incurs direct and indirect costs in delivering services to the community. Direct costs (e.g. wages for leisure staff) are directly traceable to the service. Indirect costs or overheads (e.g. information services) are not directly traceable and common to many services, requiring allocation in proportion to how the service uses the overhead. Costs need to be recovered in some way: either from the users who benefit from the service; grants or government subsidies; or from the rate base where Council recognises a social policy objective. Many services are funded from more than one revenue source. The desired degree of cost recovery influences pricing. As shown graphically below, full cost recovery is achieved when the price is set with the intention to cover full cost (direct + indirect). When prices are set below full cost recovery, Council makes this decision based on identified social policy objectives. This process ensures that the rate base is being used to subsidise a service that have value to the broader community. A subsidy occurs when the price does not cover full costs and there is recognised community benefit in covering a portion of the costs from the rate base. The degree of subsidy is proportionate to the level of community benefit. Direct Costs + Indirect Costs Full Cost recovery No Council subsidy – full charge to user Partial Cost Recovery Partial Council Subsidy – reduced charge to user Zero Cost Recovery Full Council subsidy – no charge to user A consideration in setting fees are user volumes. These are used to determine the appropriate price per unit of a particular service (i.e. unit cost). When volumes are unknown, estimates are used and these are based on historical usage and other information that may shift user demand, for example: Step 1: Establish the number of actual, estimated or intended users of the service. Step 2: Calculate the unit cost of the service by dividing the total cost of the service by the number of actual, estimated or intended users.
3.	Value to the community



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	Where Council sets prices for services Council determines the pricing method that is consistent with the level of individual and community benefit of the service. Council considers services at varying degrees along the public vs private value spectrum rather than one or the other. Council categorises its transactional services as being one of the following: Public Value Services that are consumed collectively and contribute to the community as a whole (rather than having an exclusive benefit to individual users). Council recognises a social policy objective and will fund the service entirely from rate revenue (with the possibility grant contributions). <i>Likely pricing method: Full Council Subsidy</i> Note: Regulatory pricing also seeks to contribute to the community as a whole, however this does not usually attract a Council subsidy. Private Value Services that benefit the individual user, who principally derive benefit from the service. Price for services with high private value aim to recover the full cost (both direct and indirect costs) from fees and charges and in some instances also generate a surplus. <i>Likely pricing method: Full Cost Recovery or Market Pricing</i>
4.	Pricing Methods There are a variety of pricing methods that Council uses when setting prices for services. In the first instance, fees and charges fall into two key categories: statutory and non-statutory. Statutory Pricing (S) The prices for some services are set or controlled under statute or funding agreement. Council's role is to administer or deliver the service and apply the fees that are prescribed by state or federal government. These prices are set by legislation and may be below the full cost to deliver the service (i.e. the fee may only provide partial cost recovery). Council sets the maximum available. Non statutory pricing The prices for some services are not regulated by statute. For services that are subject

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	to non-statutory pricing, there are a range of considerations that Council will take into account to determine the appropriate pricing method. These include: - The degree of private or public value of the service - Competitive Neutrality requirements - Benchmarking with other providers - Service delivery objectives - Financial implications Non statutory pricing methods Full Council Subsidy (Z) - <i>All cost is at Council's expense. There is no charge to the customer</i> A full Council subsidy occurs when all costs (direct and indirect) are funded entirely from the rate base and there is zero cost to the customer. Application: where no charge to a customer will deliver community benefit and/or makes a service accessible to low-income or disadvantaged users (public value). Partial Council Subsidy (P) - <i>Price between full subsidy and full cost pricing</i> A partial Council subsidy occurs when some costs are recovered. A portion of the cost is funded from the rate base or other revenue sources and a portion of the cost is funded by the customer. Application: where Council recognises community benefit as well as individual benefit (i.e. there is shared benefit). Full Cost Recovery (F) - <i>Price intends to cover direct and indirect costs, and in some cases there may be an allowance for profit</i> Full cost recovery occurs when all costs (direct and indirect) are intended to be recovered from the customer. There is no intent to subsidise the service. Application: the service primarily benefits the individual user rather than the community as a whole. Market Pricing (M) - <i>Price is reflective of competitive market considerations. Competitive neutrality is given due consideration.</i> Market price occurs when the service competes with others and there is pressure to set a price that will attract adequate usage of the service. Competitive Neutrality applies and the price must be consistent with the Competitive Neutrality Policy guidelines. Application: the service primarily benefits the individual user, competes in a competitive market environment and the price must create a level playing field. Regulatory Pricing (R) - <i>Price to cover full cost at a minimum and to encourage certain behaviour.</i> Regulatory pricing occurs when full cost is recovered and in some cases the fee can generate a surplus (profit). Application: The fee is issued to encourage compliant behaviour for the greater good and can act as a penalty for breaking rules and local laws. Council performs the role to regulate and restrict certain behaviour/activities.
5.	Competitive Neutrality Council is subject to the provisions of the National Competition Policy and Victoria's Competitive Neutrality Policy (CN Policy).

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	CN Policy measures are designed to achieve a fair market environment i.e. government business activities, for example child care or leisure services, should not enjoy net competitive advantages over private sector competitors simply by virtue of public ownership. The CN Policy states that it is appropriate to apply competitive neutrality principles when the business activity is significant; the benefits outweigh the costs; and it does not compromise other government objectives. Decisions on competitive neutrality must be documented in a manner sufficient to satisfy the accountability and transparency expected under the CN Policy.
6.	Price Setting Process Prices are to be set using the decision tree below. Costing analysis support material must be collected and saved with budget preparation material. <pre> graph TD A[Does statutory pricing apply?] -- Yes --> B[Statutory Pricing Price set by Statute] A -- No --> C[Non-Statutory Pricing Price set by Council] C --> D[Undertake costing analysis a) Establish full cost of service delivery (direct + indirect costs) b) Establish or estimate user numbers and calculate the unit cost.] D --> E[Does Competitive Neutrality Policy apply?] E -- Yes --> F[Market Pricing competitive neutral price] E -- No --> G[Does the service contribute to a social policy objective?] G -- Yes --> H[Regulatory Pricing] G -- No --> I[Full Cost Recovery or Market Pricing] H --> J[Is the service provided to encourage compliant behaviour i.e. regulation and local laws?] J -- Yes --> H J -- No --> K[Consider the community benefit spectrum – to what degree are benefits accrued to the individual and/or broader community?] K --> L[High degree of Public Value] K --> M[Shared Value] K --> N[High degree of Private Value] L --> O[Full Council Subsidy] M --> P[Partial Council Subsidy] N --> Q[Full Cost Recovery or Market Pricing] </pre>
7.	Concession Guidelines Following the decision about what pricing method to use for a service, Council considers the capacity of users to pay and offers concessions to make some services more affordable for eligible members of the community. Concessional pricing aims to

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	remove barriers to participation for low-income earners and people in the community who people who need it most. Concessions are given as a deduction on a fee or charge i.e. a discounted price. Not all services will receive a concessional rate, and differing eligibility may apply. Guidelines: Any person who holds an eligible concession card is eligible for a concession discount. For most individual concessions, the required cards are shown in the table below. For group or organisation concessions, proof of eligibility needs to be demonstrated. Rounding will occur on the deducted %. Generally, only one concession can be applied per fee or charge. <table border="1"> <thead> <tr> <th colspan="2">Eligible Concessions*</th> </tr> </thead> <tbody> <tr> <td>Individual Concession</td><td> Centrelink Health Care Card Centrelink Pensioner's Card Veterans Affairs Pensioner or Gold Card Child or Youth Victorian Seniors Card Full Time Student </td></tr> <tr> <td>Organisational Concession</td><td> Charity Organisation Not-for-profit organisation Community Groups Schools Organisations/Groups Located in the West Wimmera Shire. </td></tr> </tbody> </table> * Not all services will receive a concessional rate, and differing eligibility may apply.	Eligible Concessions*		Individual Concession	Centrelink Health Care Card Centrelink Pensioner's Card Veterans Affairs Pensioner or Gold Card Child or Youth Victorian Seniors Card Full Time Student	Organisational Concession	Charity Organisation Not-for-profit organisation Community Groups Schools Organisations/Groups Located in the West Wimmera Shire.
Eligible Concessions*							
Individual Concession	Centrelink Health Care Card Centrelink Pensioner's Card Veterans Affairs Pensioner or Gold Card Child or Youth Victorian Seniors Card Full Time Student						
Organisational Concession	Charity Organisation Not-for-profit organisation Community Groups Schools Organisations/Groups Located in the West Wimmera Shire.						
8.	Goods and Services Tax Goods and Services Tax (GST) of 10% is payable on some services provided by Council. Some services provided by Council have been declared 'GST free' or excluded under section 81-5 of the A New Tax System (Goods and Services Tax) Act 1999. The Fee and Charge Schedule identifies where GST is applicable or not applicable.						
9.	Review Process All fees and charges will be reviewed annually during budget planning. Full cost analysis must be completed at least once every 4 years. Alternate annual indexation methods, such as CPI may be used between full cost analysis years. The review process is the responsibility of Directors and Managers and it will: - Be guided by the Pricing Policy principles. - Reflect current social policy objectives and strategic priorities of Council as set out in strategic Council documents (i.e. Council Plan and other strategies). - Consider service costs and any changes that may impact on these. - Give regard to the prices charged for similar services delivered by other						

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	providers (applicable for services that compete with alternatives.
10.	Transition period The application of this Policy will be incremental. Where there is significant difference between current and new prices as a result of the implementation of this Policy, Council will consider phasing increases over a period of time. Where CPI has been used historically a full cost analysis must be undertaken within 4 financial years.
11.	Implementation and responsibilities The implementation of this Policy is dependent on the following responsibilities being fulfilled: - Council is responsible for endorsing the pricing for fees and charges as set out in the annual Budget in accordance with this Policy. - Directors are responsible for ensuring Managers undertake an annual review of all fees and charges in accordance with this Policy, and that the Policy is used as a part of the Budget development process. - Managers are responsible for annually reviewing fees and charges, with respect to the review process; identifying any new fees and charges that should be applied; and updating the fees and charges schedule for inclusion in the proposed Budget. - Officers are responsible administering the fees and charges as set out in the schedule in the annual Budget. - Providing accurate current information to Managers as it relates to matters that influence the setting of fees for services, for example costing information, benchmarking of other providers and community needs.

Policy Adopted:	16 March 2022	Minute Book Page [number]	E22/000123
Policy Reviewed:	Ordinary Meeting [date]	Minute Book Page [number]	RecFind



6.5 Asset Capitalisation Policy

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Draft Asset Capitalisation Policy.

The Asset Capitalisation Policy is presented in draft form for the Audit and Risk Committee's review and feedback prior to being tabled at a Council meeting.

The policy has been updated with minor changes and an increase in the capitalisation threshold for plant and equipment and furniture and fittings from \$1000 to \$3000.

Attachments

1. WWSC Council Policy Asset Capitalisation Policy draft 24022026 [6.5.1 – 5 pages]

The Audit & Risk Committee note and receives this report.



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COUNCIL POLICY	
ASSET CAPITALISATION POLICY	Policy No:
	Adopted by Council: 21 April 2021
	Next review date: April 2025
Senior Manager:	Director Corporate & Community Services
Responsible Officer:	Finance Coordinator Chief Financial Officer
Functional Area:	Financial Services
Introduction & Background	West Wimmera Shire Council is committed to ensuring that the value of its assets is reflected in a true and proper manner. To this end, this policy aims to ensure that assets created or purchased are capitalised to reflect the value that they have added and that these assets are depreciated at a rate consistent with accounting and industry standards. While most of the requirements which Council must meet are detailed in the Australian Accounting Standards, the <i>Local Government (Planning and Reporting) Regulations 2014</i> and the <i>Local Government Act 2020</i>, Council must also adopt various policies with respect to asset recognition and accounting in its annual financial statements.
Purpose & Objectives	- To ensure that assets created or purchased are capitalised to reflect the fair value added to Council's asset base. - To ensure that the fair value of all assets (purchased or disposed of) are reflected in a true and fair manner in Council's annual financial statements.
Response to the Overarching Governance Principles of the Local Government Act 2020	Section 9 of the <i>Local Government Act 2020</i> states that a Council must in the performance of its role give effect to the overarching governance principles. This policy is in response to the following overarching governance principle/s of the <i>Local Government Act 2020</i>: Financial management principles (section 101)
Policy Details	
1.	Definitions

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	• <u>Assets</u> - Resources controlled by Council which are expected to provide future economic benefits or service potential. • <u>Asset Class</u> - The level at which a group of assets with a similar function are disclosed in the Balance Sheet. (e.g. Roads Asset Class includes sealed roads, unsealed roads, car parks, etc. • <u>Capitalisation Threshold</u> – Value of an asset below which the project cost is normally expensed and above which is normally capitalised. • <u>Recognition</u> - The decision to include an asset as capital expenditure • <u>Useful Life</u> - The period over which an asset is expected to be available for use. • <u>Asset Renewal</u> – Expenditure on an asset which renews the service potential of that asset to its original potential • Asset Upgrade – Expenditure on an asset which upgrades the service potential of that asset to greater than its original potential • New Asset – Expenditure which creates an asset which did not previously exist, therefore providing a service potential that did not previously exist • Asset Expansion – Expenditure on an asset which expands its already existing service potential to other users.
2.	Capital vs Recurrent (Maintenance) Expenditure Accounting standards (in particular AASB 116 – Property, Plant and Equipment) require a distinction to be made between expenditure that is consumed immediately in operations (or within one financial year) and expenditure on physical assets that will provide services over more than one financial year. Maintenance costs will be recorded as an operating expense in the Council's annual operating statement. In determining the nature of an expense, the following are indicators that it is maintenance rather than capital: • the item has an expected life of less than one year, or • it is consumed in sustaining the continued operation of an existing asset, and or • it will not significantly increase the design life or useful life of the asset (e.g. road, footpath, etc.) and or • it relates to repair of localised problems such as subsidence, breaking up of part of the asset (road or footpath) structure and or • the basic qualities of the asset are not being renewed or upgraded and or • Council does not have control of the asset. Expenditure on an asset should be capitalised where: • the asset has an expected life of more than one year; • Council either owns or has control of the asset; • the expenditure extends the asset's economic/useful life; • it is for the purchase or development of an asset; • it adds attributes which were not previously part of the asset. Capital expenditure is transferred to various asset classes at the end of, or during, the

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	financial year and recognised in the Balance Sheet. All assets are recorded in Council's asset register. Capital expenditure is further categorised as either new, renewal or upgrade/expansion expenditure, to assist in determining whether council is maintaining its assets to a sustainable level of service.
3.	Acquisition of Assets The purchase method of accounting will be used for the initial recording of all acquisitions of assets. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. Incidental costs are defined in AASB 116 "Property, Plant and Equipment" and include architects' fees, engineering design fees and all other costs incurred in getting the assets ready for use. Non-monetary assets received in the form of grants or donations are recognised as assets and revenues at their fair value at the date of receipt. Fair value means the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (AASB13 para 9) Each asset shall be assigned to the fair value hierarchy as defined form paragraph 72 of AASB 13 <i>Fair Value</i>.
4.	Non Current Assets Constructed by the Council The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. In cases where it is not possible to make the distinction between capital and recurrent, the item should be referred to the Finance Coordinator for decision. The classification as to capital or recurrent shall be made at the time the item is included in the budget.
5.	Works in Progress Works in progress as at 30 June, will be identified and recorded as a non-current asset in Council's Balance Sheet
6.	Land Held for Resale Land held for development and/or resale will be valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on financing of that land during its development. Interest and other holding charges incurred after development is complete, will be recognised immediately as expenses. Revenue arising from the sale of land will be recognised in the Comprehensive Income Statement on the signing of a valid unconditional contract of sale.
7.	Materiality

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	Council recognises, in the Balance Sheet, expenditure on non-current assets for each class where expenditure on separate items is in excess of the following thresholds, unless otherwise determined by the Chief Financial Officer Finance Coordinator. <table border="1"> <thead> <tr> <th>Asset Class</th><th>\$</th></tr> </thead> <tbody> <tr><td>Land and Land Improvements</td><td>5,000</td></tr> <tr><td>Roads</td><td>5,000</td></tr> <tr><td>Buildings</td><td>5,000</td></tr> <tr><td>Other Structures</td><td>5,000</td></tr> <tr><td>Parks, Open Space and Streetscapes</td><td>5,000</td></tr> <tr><td>Plant & Equipment</td><td>43,000</td></tr> <tr><td>Furniture & Fittings</td><td>43,000</td></tr> <tr><td>Bridges</td><td>5,000</td></tr> <tr><td>Drainage</td><td>5,000</td></tr> <tr><td>Footpaths and Kerb and Channel</td><td>5,000</td></tr> </tbody> </table> These thresholds will also apply to smaller assets where there are numerous assets of similar characteristics e.g. and office chairs. These assets will be recorded as one asset in the asset register but will not have a value for capitalisation and depreciation purposes. Where estimated useful lives are clearly inappropriate, Council, by reference to appropriately qualified professionals, will determine the useful lives of assets. Determination of useful lives in this manner will be fully documented and provide compelling assessments as to appropriate useful lives.	Asset Class	\$	Land and Land Improvements	5,000	Roads	5,000	Buildings	5,000	Other Structures	5,000	Parks, Open Space and Streetscapes	5,000	Plant & Equipment	43,000	Furniture & Fittings	43,000	Bridges	5,000	Drainage	5,000	Footpaths and Kerb and Channel	5,000
Asset Class	\$																						
Land and Land Improvements	5,000																						
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Bridges	5,000																						
Drainage	5,000																						
Footpaths and Kerb and Channel	5,000																						
8.	Depreciation All non-current assets having a limited useful life will be systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets. Land is not a depreciable asset. Depreciation is recognised on a straight-line basis, using a range of rates which are reviewed annually. Newly acquired assets will be depreciated from the date of acquisition and assets disposed of or scrapped are depreciated up to the date of disposal or scrapping.																						
9.	Fixed Asset Register All assets must be recorded in Council's Asset Register and must reflect the purchase/construction cost, along with the assets useful life, depreciation rate and accumulated depreciation.																						



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Policy Adopted:	Ordinary Meeting 31/08/00	Minute Book Page 8048	
Policy Reviewed:	Ordinary Meeting 26/09/02	Minute Book Page 10410	
	Ordinary Meeting 06/04/06	Minute Book Page 13682	
	Ordinary Meeting 11/03/10	Minute Book Page 17759	
	Ordinary Meeting 19/04/12	Minute Book Page _____	RecFind 12/009466
	Ordinary Meeting 18/06/15	Minute Book Page 30667	RecFind 15/002501
	Ordinary Meeting 15/03/17	Minute Book Page 34967	RecFind 17/001009
	Council Meeting 21/04/21	Minute Book Page	RecFind E21/000044



6.6 Building Fee Refund Policy

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

Purpose

The Building Fee Refund Policy is presented in draft form for the Audit and Risk Committee's review and feedback prior to being tabled at a Council meeting.

The Building Fee Refund Policy was adopted to provide financial relief to eligible organisations undertaking building projects, particularly not-for-profit groups delivering community-focused initiatives. The policy was most recently endorsed by Council in April 2021, with renewal scheduled for April 2024. As part of the scheduled review process, the policy has been assessed to determine its continued relevance, effectiveness, and alignment with current Council practices and funding arrangements.

Attachments

WWSC Council Policy Building Fee Refund Policy draft 24022026 [6.6.1 – 2 pages]

The Audit & Risk Committee note and receives this report.



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COUNCIL POLICY	
BUILDING FEE REFUNDS POLICY	Policy No:
	Adopted by Council: April 2021
	Next review date: April 2024
Senior Manager:	Director Corporate & Community Services
Responsible Officer:	Finance Coordinator
Functional Area:	Finance
Introduction & Background	Building developments which occur within the shire which fall within the scope of the <i>Building Act 1993</i> and associated Building Regulations will be subject to the necessary permits and associated fees. In certain circumstances an applicant may request Council refund or waive these fees.
Purpose & Objectives	The purpose of this policy is to establish a consistent approach towards any requests for a reduction in the amount of fee payable for a building permit by any community-based organisation.
Response to the Overarching Governance Principles of the Local Government Act 2020	Section 9 of the <i>Local Government Act 2020</i> states that a Council must in the performance of its role give effect to the overarching governance principles. This policy is in response to the following overarching governance principle/s of the <i>Local Government Act 2020</i>: Financial management principles (section 101)
Policy Details	
1.	Eligibility for Refund of fees applicable to a building permit A refund/rebate on fees payable to Council for a building permit to be issued by the West Wimmera Shire Council will only apply in accordance with certain conditions as outlined in this policy.
2.	Conditions attracting refund/rebate - No reduction will apply to any Government department or agency - No reduction to any applicable building fee by any applicant where any Government funding applies to the full development

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	• The building fee for any self-funded community group project that is fully or partially funded by external Government sources, shall be not less than \$85 or 50% of the fee determined by Council at its annual review as payable for those building works. • Any variation to this Policy will only be considered by Council on the recommendation of the Chief Executive Officer where exceptional circumstances are considered to exist. • The refund does not apply to the Building Levy component of the building permit fees. The Building Levy must be paid to the State government each month.
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Policy Adopted:	Ordinary Meeting 03/05/07	Minute Book Page 14869	
Policy Reviewed:	Ordinary Meeting 11/03/10	Minute Book Page 17759	
	Ordinary Meeting 16/07/15	Minute Book Page 31431	RecFind 15/002912
	Ordinary Meeting 19/04/17	Minute Book Page 35049	RecFind 17/001484
	Council Meeting 21/04/21	Minute Book Page	



6.7 Borrowings Policy

Report Author: Jason Cay, Chief Financial Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Draft Borrowing Policy.

The Borrowing Policy is presented in draft form for the Audit and Risk Committee's review and feedback prior to being tabled at a Council meeting.

The policy has been updated with minor changes to presentation and formatting.

Attachments

WWSC Council Policy Borrowing Policy draft 24022026 [6.7.1 – 5 pages]

The Audit & Risk Committee note and receives this report.

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COUNCIL POLICY	
BORROWINGS POLICY	Policy No:
	Adopted by Council: 19 June 2024
	Next review date: June 2026
Executive Director:	Director Corporate & Community Services
Responsible Officer:	Chief Financial Officer
Functional Area:	Financial Services
Introduction & Background	
This policy outlines the West Wimmera Shire Council Borrowings strategy and provides an agreed framework or policy structure for the consideration of existing and future long-term borrowings by Council. West Wimmera Shire Council is required to comply with the provisions relating to borrowings as detailed within the <i>Local Government Act 2020</i> and any regulations made under this Act. Refer Schedule 1 .	
Purpose & Objectives	
a. To communicate Councils planned financial management for existing and future long-term debt. b. The clear articulation that operational or recurrent works are not to be funded from long term debt. c. To establish framework that complements and maximises the effectiveness of the Council long term investment in infrastructure and other capital assets. d. To support the objective and strategic consideration of competing capital investment proposals and how these investment proposals may be financed. e. To compliment a considered and agreed capital works evaluation framework on which future Council budgets can be premised and for various capital works proposals to be considered objectively. f. To safeguard the long-term financial viability of the West Wimmera Shire Council. g. To establish objectives and principles that outline when it is appropriate for Council to undertake borrowings within a sound financial management framework. h. To ensure Council keeps within the relevant prudential requirements provided by State Government i. To set out the manner in which Council may establish and manage a debt portfolio.	

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	Council has a desire to maximise the use of loan funding in situations where the new capital asset has an income flow on which to compare the cost of loan finance, or where the capital asset is capable of being liquidated and the capacity for loan funding commitments to be reviewed accordingly. The life cycle nature of the new capital asset may be finite or short term prior to asset liquidation and suited to shorter term loan funding.
Response to the Overarching Governance Principles of the Local Government Act 2020	Section 9 of the Local Government Act 2020 states that a Council must in the performance of its role give effect to the overarching governance principles. This policy is in response to the following overarching governance principle/s of the Local Government Act 2020: a. Financial management principles (section 101)
Policy Details	
1.	Background Council recognises the Local Government sustainability ratios that are issued on an annual basis by the Victorian Auditor-General's Office (VAGO). These ratios provide a set of interrelated indicators for Local Government to use to assess individual Council and sector financial performance and position. Financial sustainability trends in Victorian Local Government are being tracked and monitored by VAGO via a series of sustainability indicators. The indicators produced by VAGO are as follows: a. Underlying Result Indicator b. Liquidity Indicator c. Self-Financing Indicator d. Indebtedness Indicator e. Capital Replacement Indicator f. Renewal Gap Indicator The Indebtedness Indicator has a formula being: a. Non-Current Liabilities divided by Own – Sourced Revenue. Council is also regulated in relation to long term borrowings by indicative prudential limits set by Local Government Victoria (LGV). LGV survey Councils in relation to proposed long term borrowings on an annual basis, and maintain a watch over the levels of Council borrowings and other indicators applied against individual Councils and the Local Government sector.
2.	Policy Principles a. Council aims to finance new capital works and assets to the greatest extent possible from revenue, grants, subsidies, or any specific cash backed reserves established to fund capital works. b. Council shall not borrow to fund operational or ongoing regular maintenance activities.

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	c. Council may consider undertaking borrowings to fund an external obligation placed upon it that is outside of its direct control (i.e to fund a superannuation liability call, etc) d. Long term borrowings for capital works and new capital assets will be for intergenerational assets that are expected to reduce expenditure or increase revenue to service finance costs with benefits exceeding the repayment period. e. Council will not enter any financing arrangement which would involve the repayment of interest only unless that interest is at least matched by income generated from the asset financed. a) West Wimmera Shire will not use long term debt to finance operational or recurrent works f. Council will review annually the Indebtedness Indicator, together with other sustainability indicators, as issued by the Victorian Auditor-General and Local Government Victoria as applies to West Wimmera Shire, other small rural Councils and the Victorian Local Government sector as a whole. g. The repayment of new and existing long-term borrowings will be set at between 5-10 years for major significant long-life infrastructure. Capital works for Community and social infrastructure where no commercial revenue streams apply, shall generally be for a lesser period of no greater than 10 years. The above criteria will be assessed on case-by-case basis and will include consideration of prevailing circumstances and finance market conditions. h. In addition to (h) above, the borrowing term must not exceed the life-span of the asset for which the borrowing is made. i. Council will consider any borrowings proposal on merit based on the Council borrowings policy parameters that will maintain the Council position of not exceeding the parameter being the 'Low risk' category pertaining to the Indebtedness indicator as maintained by VAGO. j. This policy is premised on long term debt being a sound business practice when the long-term debt is the appropriate form of finance, is used to finance capital assets / investments, and the debt servicing costs are within the capacity of Council to service effectively without placing Council under undue financial stress. k. The Chief Financial Officer will be responsible for arranging loan funding that is appropriate for the requirements and situation at the time. The Council must consider the indicative prices offered by TCV and may make enquiries into any competitive pricing offered by banks, financial institutions or any other approved financiers. l. The Chief Financial Officer must present a financial and cash flow feasibility model based on the quotations received and will be authorised to enter into any negotiations with the most competitive bank / financial institution.
3.	Borrowings in the Context of Rate Capping Council acknowledges that it must evaluate all other funding options when determining whether or not it would request a variation to any rate cap applied by the Minister for Local Government.

Commented [JC1]: Duplicate of b)

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4.

Borrowings Ratios and Limits

Borrowings shall not be undertaken if the effect of such borrowings is projected to result in borrowing ratios greater than the maximum of Council's Target Ratios as indicated in the table below.

In addition, the Local Government Performance Reporting Framework (LGPRF) borrowing ratios will be projected in Council's Annual and Four Year Budget and reported in Council's Annual Performance Report.

Measure	Council's Ratios	Target	LGPRF Band	Target	LGPRF Acceptable Range
Debt Commitment Ratio Interest and principal repayments on interest bearing loans and borrowings / Rate Revenue	0% to 10%		0% to 5%		0% to 20%
Borrowing Rates Ratio Interest bearing loans and borrowings / Rate revenue	0% to 60%		20% to 60%		0% to 70%
Liquidity ratio Current assets / Current Liabilities	> 120%		120% to 200%		100% to 400%

5.

Schedule 1 – Local Government Act extract

Extract from Local Government Act 2020:

104 Borrowings
A Council cannot borrow money unless the proposed borrowings were included in the budget or a revised budget.

Extract from the Local Government Act 1989:

144. Power to borrow
(1) Subject to the principles of sound financial management, a Council may borrow money to enable the Council to perform the functions and exercise the powers conferred on the Council under this Act or any other Act.
(2) This section also applies to borrowings in the form of finance leases.
(3) The amount borrowed on the security of any special rates or special charges must not at any time exceed the estimated income from the special rates or special charges.

145. Circumstances in which power to borrow may be exercised

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(1) Without limiting the generality of section 144, the power to borrow conferred by section 144 may be exercised— (a) to repay the principal money owing under any previous borrowings; or (b) to meet the consideration still outstanding under a contract which has been partly or wholly performed and in respect of which the power to borrow conferred by section 144 could have been exercised at the time the contract was made. (2) The power to borrow conferred by section 144 cannot be exercised to repay an advance by overdraft under section 150(1) or 150(3) unless— (a) the approval of the Minister has been obtained; and (b) any conditions imposed by the Minister are complied with. 146. Budget or revised budget must include proposed borrowings (1) A Council cannot borrow money for ordinary purposes or the purposes of municipal enterprises unless the proposed borrowings were included in a budget or revised budget. (2) If the proposed borrowings are to re-finance existing loans, the Council is not required to include the proposed borrowings in a budget or revised budget. 147. Use of loan for different purpose A Council may only apply unexpended money previously borrowed for a particular purpose for capital works included in the current budget or a revised budget. 148. Borrowings to be secured (1) Except in the case of a finance lease, money borrowed under section 144 is to be secured by entering into a security— (a) in the case of borrowings for ordinary purposes, over the general rates; or (b) in the case of borrowings for the purposes of municipal enterprises, over the total value of the assets of the municipal enterprise and the income from the municipal enterprise; or (c) in the case of borrowings under section 144(3), over the special rates and special charges. (2) Unless expressly forbidden by the Act or instrument under which a body corporate or company acts, a security under this section is a lawful investment for any money which a body corporate incorporated under an Act or any company is authorised to invest.	
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Policy Adopted:	Ordinary Meeting 16/06/11	Minute Book Page	RecFind 11/004558
Policy Reviewed:	Ordinary Meeting 18/06/15	Minute Book Page	RecFind 15/002501
	Ordinary Meeting 15/03/17	Minute Book Page 34970	RecFind
	Ordinary Meeting 15/05/19	Minute Book Page	RecFind E19/000237
	Council Meeting 20/05/20	Minute Book Page	RecFind E20/000099
	Council Meeting 19/06/24	Minute Book Page	SRV Governance – Policies, Procedures, Plans Strategies

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6.8 Legislative Compliance Framework and Tracker

Report Author: Katie Frost, Governance Manager

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Legislative Compliance Tracker.

Council recognises that as a government body, it has a significant responsibility to comply with legislative obligations and must comply with obligations set out in the *Local Government Act 2020* and its regulations.

The role of a council is to provide good governance in its municipal district for the benefit and wellbeing of the municipal community. It must, in the performance of its role, give effect to the overarching governance principles outlined in the *Local Government Act 2020*. Council has developed a legislative compliance tracker to capture Council's progress towards achieving statutory deadlines which is attached to this report.

Attachments

1. Governance Schedule [6.8.1 – 7 pages]

The Audit & Risk Committee note and receives this report.

LEGISLATIVE REQUIREMENTS

RESPONSIBLE PARTY	OBLIGATION	REQUIREMENTS	TIMELINE	SECTION OF THE NEW LGA	COMPLETED
Chief Executive Officer	Setting of Council agenda after consultation with the Mayor	A CEO must consult the Mayor when setting Council agendas.	Ongoing	s46(2)	✓
Council	Procurement Policy	Council must prepare and adopt a Procurement Policy in accordance with the requirements of s108.	Adopted 20 August 2025	s108(6)	✓
Chief Executive Officer	Councillor induction training	Councillors must complete induction training within 4 months after the day the Councillor takes the oath or affirmation of office	Completed	s32(1)	✓
Chief Executive Officer	Councillor induction training	Councillors must make a written declaration before the CEO that they have completed the prescribed induction.	Completed	s32(3)	✓
Council	Budget	Council must prepare and adopt a budget for each financial year and the subsequent 3 financial years (ie a 4 year rolling budget) by 30 June each year that gives effect to the Council Plan in accordance with s94(2) and (3).	by 30 June 2025 (Adopted 27 June 2025)	s94(1)	✓
Council	Revenue and Rating Plan	Council must prepare and adopt a Revenue and Rating Plan by the 30th June after a general election, covering at least the next 4 financial years. It must incorporate the strategic planning principles outlined in s89 and the financial management principles outlined in s101.	by 30 June 2025 (Adopted 27 June 2025)	s93	✓
Chief Executive Officer	Workforce Plan	The CEO must develop and maintain a workforce plan for a period of at least 4 years, setting out the organisational structure and measures to achieve gender equality, diversity and inclusiveness.	Approved 12 November 2025	s46(4) - (7)	✓
Council	Chief Executive Officer Employment and Remuneration Policy	Council must adopt and keep in force a CEO Employment and Remuneration Policy within 6 months of the commencement of s45 of the new LG Act.	Adopted 18 February 2026	s45(1) and (4)	✓

Council	Councillor Gift Policy	Council must adopt a Councillor Gift Policy in accordance with s 138(2) and in compliance with the public transparency principles.	Reviewed and adopted 16 April 2025	s138(1)	✓
Council - Chief Executive Officer	Indemnity	Each Councillor and member of a delegated committee must be indemnified at all times.	Annual renewal of insurances	s43	✓
Council	Chief Executive Officer's annual performance review	The CEO Employment and Remuneration Policy must provide for an annual review of performance by the Council.	Annually	s45(2)(iv)	✓
Audit and Risk Committee	Annual work program	The Audit and Risk Committee must adopt an annual work program.	Annually (adopted 9 December 2025)	s54(3)	✓
Audit and Risk Committee	Annual assessment	An Audit and Risk Committee must undertake an annual assessment of its performance against the charter and provide to the CEO to table at the next Council meeting.	Completed 16 September 2025	s54(4)	✓
Council	Annual Report	Council must prepare an annual report in respect of each financial year in accordance with the requirements of s98(2) - (5).	As soon as practicable after the end of the financial year before 31 October 2025 Completed 28 October 2025	s99(1)	✓
Council	Procurement Policy	Council must review its Procurement Policy at least once during each 4 year term of the Council.	Reviewed and adopted 20 August 2025	s108(5)	✓
Audit and Risk Committee	Biannual audit and risk report	An Audit and Risk Committee must prepare a biannual audit and risk report, including findings and recommendations, providing a copy of the report to the CEO to table at the next Council meeting.	Biannually (twice a year) Completed December 2025, presented to Council February 2026)	s54(5)	✓
Council	Asset Plan	Council must develop, adopt and keep in force an Asset Plan covering a period of at least 10 financial years in accordance with the provisions of s92. It must incorporate the strategic planning principles outlined in s89 and the financial management principles outlined in s101..	31 October 2025 (Adopted 17 September 2025)	s92(4), (5) and (6)	✓

MINUTES - Council Meeting - 15 July 2026 West Wimmera Shire Council

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Council	Financial Plan	Council must develop, adopt and keep in force a Financial Plan covering a period of at least the next 10 years in accordance with s 91. It must incorporate the strategic planning principles outlined in s89 and the financial management principles outlined in s101.	By 31 October 2025, however the vision has effect from 1 July 2021 Adopted 28 October 2025	s91(4) and (5)	✓
Council	Community Vision	Council must maintain a Community Vision for a period of at least the next 10 financial years.	By 31 October 2025, however the vision has effect from 1 July 2020 Completed 28 October 2025	s88(2), (4) and (5)	✓
Council	Council Plan	Council must prepare and adopt a Council Plan for a period of at least the next 4 financial years after a general election as prescribed by s90. It must incorporate the strategic planning principles outlined in s89, the financial management principles outlined in s101 and address the Community Vision. The Plan should also address the service performance principles set out in clause 106.	By 31 October 2025, however the vision has effect from 1 July 2021 Adopted 28 October 2025	s90(3) and (4)	✓
Council	Appointment of a Chief Executive Officer	Council must appoint a CEO under a contract that does not exceed 5 years.	Reappointment 12 November 2025	s44(2)	✓
Council	Council expenses policy	Council must adopt and maintain an expenses policy for Councillors and members of delegated committees.	Council must adopt the first policy under the new Act by 1 September 2020. Adopted 18 February 2026	s41	✓
Councillors, CEO, member of delegated committee and nominated officers	Biannual personal interests returns	A person continuing to be a specified person must report on personal interests twice a year at prescribed periods under the regulations.	Every 6 months	s134	✓
Chief Executive Officer	Election of Mayor and Deputy Mayor	A Mayor and Deputy must be elected on a day to be determined by Council as close as possible to the end of the term as possible but no later than one month of Election Day.	Completed	s26(4) or (5) and s27	✓
Mayor	Annual Report	The Mayor must report on the implementation of the Council Plan by presenting an annual report at a Council meeting open to the public to meet s18(1)(d).	Meeting to be held on a day not later than the day before election day in an election year, or within 4 months of the end of the financial year (27 October 2025)	100(2)	✓
Council	Community Engagement Policy	Council must adopt a community engagement policy that complies with the requirements of s55(2) and gives effect to the community engagement principles.	Reviewed and adopted 20 August 2025	s55	✓

Council	Audit and Risk Committee	A council must establish an Audit and Risk Committee.	On or before 1 September 2020	s53	✓
Council	Audit and Risk Committee	A council must prepare and approve an Audit and Risk Committee Charter that meets the requirements of s54(2).	Adopted June 2024	s54 (2) and (7)	✓
Council	Public Transparency Policy	Council must adopt a public transparency policy that complies with the requirements of s57(2) and incorporates the public transparency principles set out under s58.	Completed (Adopted 15 February 2023)	s57 & 58	✓
Chief Executive Officer	Minutes	The Chief Executive Officer must ensure the preparation of agendas, minutes and reports of the Audit and Risk Committee and identify how council meeting records will be kept in its governance rules.	On or before 1 September 2020	s 54 and s60	✓
Council	Governance Rules	Council must develop, adopt and keep in force governance rules in accordance with the requirements set out under s60(1). This includes new rules to replace former meeting procedures local laws. The current local law would remain in place until the Governance Rules are adopted.	November 2022 (Awaiting Model Governance Rules from LGV)	s60 and 60(7) specifies timeframe	✓
Council	Governance Rules - Election Period Policy	Council must include an election period policy in its Governance Rules.	November 2022 (Policy has been reviewed and awaiting Model Governance Rules)	s69	✓
Council	Financial policies	Council must prepare and adopt financial policies that give effect to the financial management principles outlined in s101.	Ongoing	s101	✓
Principal Accounting Officer	Accounts and records	Council's Principal Accounting Officer must ensure that property accounts and records of the transactions and financial affairs of the Council are kept, reporting any failure to do so in the annual report.	Ongoing	s105	✓
Council - Chief Executive Officer	Delegation of powers	Council must keep a public register of all delegations.	Ongoing	s11(8)	✓

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Chief Executive Officer	Public summary of personal interests	The CEO must prepare a summary of personal interests information in accordance with section 135(2) and publish on Council's internet site and make available for public inspection at Council's offices.	Ongoing	s135	✓
Chief Executive Officer	Councillor Conduct Officer	The CEO must appoint a person in writing (other than themselves) to be the Councillor Conduct officer AND notify the Principal Councillor Conduct Registrar of the appointment.	Completed	s150	✓
Chief Executive Officer - Group Manager Corporate & Community	Delegation of powers	A CEO may delegate a power, duty or function to a Community Asset Committee.	All CACs must be appointed and have instruments of delegation by 1 September 2020	s47(1) and (4) - (6)	N/A
Chief Executive Officer - Group Manager Corporate & Community	Delegation of powers	A CEO must keep a public register of delegations.	Ongoing	s47(4)	✓
Council - Chief Executive Officer	Indemnity for CEO and Staff	A council must indemnify and keep indemnified the CEO and each member of staff in the performance of a duty under the act, regulations, local law or any other Act.	Ongoing	s52	✓
Chief Executive Officer	Agendas, minutes and reports of the Audit and Risk Committee	The CEO must prepare and maintain agendas, minutes and reports of the Audit and Risk Committee and table annual and biannual reports.	Ongoing	s54(6)	✓
Council	Community Asset Committee	Council may establish a Community Asset Committee and appoint as many members as considered necessary to manage the community asset.	Ongoing	s65	N/A
Council	Availability of Local Laws	Council must ensure a copy of all local laws is available at the Council's office and on its internet site.	Ongoing	s75	✓
Chief Executive Officer	Failure to declare a Conflict of Interest by staff	The CEO must notify the Chief Municipal Inspector of a non disclosure of a general or material conflict of interest and deal with the matter under the Staff Code of Conduct.	Ongoing	s130(7)	✓
Mayor	Failure to declare a Conflict of Interest by the Chief Executive Officer.	The Mayor must notify the Chief Municipal Inspector as soon as practicable that the Chief Executive Officer has failed to declare a conflict of interest.	Ongoing	s130(6)	✓

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Council	Complaints Policy	Council must develop and maintain a complaints policy that complies with the requirements of s107(1) and (2).	November 2022 (Due for review)	s107	✓
Chief Executive Officer	Quarterly budget report	The CEO must ensure that a quarterly budget report is presented to Council at a meeting open to the public in accordance with the requirements of s97(2) and (3).	Quarterly	s97	✓
Chief Executive Officer - Group Manager Corporate & Community	Reimbursement of Councillor expenses	Councillor expense reimbursements must be reported to the Audit and Risk Committee.	Ongoing	s40(2)	✓
Council	Delegation of powers	Council must review all delegations within 12 months of a general election	Section comes into force the date the Act is proclaimed or by 1 July 2020. For the next general election no later than 31 October 2025	s11(7)	✓
Chief Executive Officer	Oath or affirmation of office	An elected person cannot act as a Councillor until they have taken the oath or affirmation of office. The oath or affirmation must be administered by the CEO, dated and signed before the CEO and recorded in the minutes.	Completed	s30	✓
Council	Annual Report	Council must pass an in principle approval of the performance and financial statements by way of resolution and submit the statements to the auditor.	To be completed by 31 October 2025 (Adopted 17 September 2025)	s99(2) and 100(2)	✓
Councillors, CEO, member of delegated committee and nominated officers	Initial personal interests returns	Councillors, members of committees and nominated officers (eg statutory functions and key decision makers) must lodge an initial personal interests return with the Chief Executive Officer as set out by the regulations. If a person is re-elected or re appointed a new initial personal interests return is NOT required. Returns are then required biannually. Nominated officers can be identified by position title.	This section comes into operation the date the Act is proclaimed and no later than 24 October 2020. Initial returns must be made within 30 days of appointment.	s133	✓
Chief Executive Officer - Group Manager Corporate & Community	Delegation of powers	A CEO may delegate any power, duty or function Council has delegated to the CEO.	Unless revoked sooner, delegations under the current Act lapse on 1 September 2020	s47, s47(8) specifies timeline	✓
Council	Delegation of powers to CEO and officers	Council may delegate certain powers to the CEO and other identified officers.	Unless revoked sooner, delegations under the current Act lapse on 1 September 2020	s11(7)	✓
Council	Model Councillor Code of Conduct	Council must develop an Council Internal Resolution Procedure any regulations.	30 June 2025 (Adopted 19 February 2025)	s139(4)	✓

Chief Executive Officer	Recruitment Policy	A CEO must adopt and maintain a recruitment policy that ensured decisions are based on merit, sets out public advertising of positions and gender equity, diversity and inclusiveness measures.	1 January 2022 (Due for review)	s47(3)	✓
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7 Other Responsibilities

7.1 Chief Executive Officer Update

Report Author: David Bezuidenhout, Chief Executive Officer

RECOMMENDATION:

That the Audit and Risk Committee note and receives the Chief Executive Officer Update Report.

The Chief Executive Officer will provide a verbal update on organisational matters relevant to the Audit and Risk Committee.

Attachments

Nil – Verbal Update

The Audit & Risk Committee note and receives this report.



7.2 Review Outstanding Action Items

Report Author: {authors-names-with-position-do-not-remove}

RECOMMENDATION:

That the Audit and Risk Committee note and receives the report on Audit & Risk Committee actions update for information.

The Audit Committee recommends particular actions to Council and management from time to time with an aim of improving governance and accountability.

For the Audit Committee to be effective it should make recommendations to Council and management on improvements that can be made to Council's governance controls and must then follow up with Council and Management as to the implementation status of these recommendations.

The attached schedule outlines the status of recommendations the Audit Committee has made at its meetings.

It is important that the Audit Committee follow up on the progress of any recommendations it has made to ensure that Council maintains a sound governance and internal control framework.

Attachments

1. WWSC Audit and Risk Committee Outstanding Action Items March 2026 (1) [7.2.1 – 1 page]

The Audit & Risk Committee note and receives this report.

WWSC Audit and Risk Committee - Outstanding Action Items March 2026

Date	Item	Action	Completed
9/12/2025	Neighborhood Safe Places	Confirm responsibility for maintenance	



7.3 Confidential Discussion

A confidential section of the meeting allowed for the Audit and Risk Committee members to meet with the internal and external auditors to discuss and provide any feedback to the Committee.



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Next Meeting:

Tuesday 9 June 2026, 2 pm, Edenhope Council Chambers



14.3 Accounting for Assets Policy and Revaluation Schedule

Directorate: Corporate and Community Services

Report Author: Chief Financial Officer

Report Purpose: For Decision

Purpose

The Accounting for Assets Policy and Asset Revaluation Schedule has been developed to further strengthen Council's framework and procedures around asset management as per the Victorian Auditor General's (VAGO) recommendation in VAGO's 2024-2025 management letter recommendations.

OFFICER RECOMMENDATION:

That Council adopts the Accounting for Assets Policy and Asset Revaluation Schedule.

Moved: Cr Richard Hicks

Seconded: Cr Jodie Pretlove

That Council adopts the Accounting for Assets Policy and Asset Revaluation Schedule.

CARRIED UNANIMOUSLY (5 / 0)

Declaration of Interest

No officer declared an interest under the *Local Government Act 2020 (LGA 2020)* in the preparation of this report.

Background

The Accounting for Assets Policy is a new Council policy and is designed to set out the framework for the financial monitoring and reporting of assets, in particular the recognition and revaluation of assets. The intention is to expand and provide clarification on Council's approach in meeting its obligations regarding the recognition, accounting, and financial



valuations of non-current physical assets, in accordance with relevant Australian Accounting Standards and other legislative requirements.

The Asset Revaluation Schedule maps out the revaluation cycles for each asset class of Council.

The Policy has been endorsed by Audit and Risk Committee on 9 June 2026.

Having an accounting for assets policy is essential to ensure the key elements of asset management are met including;

- Accuracy
- Consistency
- Compliance
- Valuation
- Decision-making

By adhering to an accounting for assets policy, entities can maintain transparency, reliability, and comparability in their financial reporting, which is vital for stakeholders and the broader community.

Risk Management Implications

Risk identified:

There are no obvious risks for Council to mitigate or eliminate in regard to the proposal considered for funding support in this report.

Legislative Implications

The report complies with the requirements of the:
Local Government Act 2020

Environmental Implications

Nil

Financial and Budgetary Implications

Nil

Policy Implications



This report is supported by the following West Wimmera Shire Council Policy/s:

Asset Capitalisation Policy

Council Plan Implications

This report supports the following sections of the West Wimmera Shire Council Plan 2021 – 2025:

Goal 4 – Operational excellence

4.5 Strive for long-term financial sustainability.

Communication Implications

No Communication Implications

Equal Impact Assessment

No Equal Impact Assessment is required

Conclusion

The adoption of the Accounting for Assets Policy and revaluation schedule provides a framework and further guidance for effective financial assets control and reporting.

Attachments

1. WWSC Asset Revaluation Schedule_-_2026-2027 [**14.3.1** - 1 page]
2. WWSC Council Policy Accounting for Assets Policy Draft May 2026 [**14.3.2** - 37 pages]

Asset Classifications & Revaluation																
Asset Category	Asset Class	Previous Revaluation Year	Previous Condition Assessment	Revaluation Cycle (Years)	Next Revaluation										Valuation Basis	Valuation Threshold
					2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34		
Current Assets	Land held for Resale	N/A	N/A	Annual	-	-	-	-	-	-	-	-	-	-	Market Value	N/A
Current Assets	Investment Properties	N/A	N/A	Annual	-	-	-	-	-	-	-	-	-	-	Investment Value	N/A
Current Assets	Inventory Property	N/A	N/A	3	-	-	-	-	-	-	-	-	-	-	Fair Value	N/A
Property	Land	2025/26	N/A	3		X			X			X			Fair Value	\$5,000
Property	Land - Under Roads	N/A	N/A	3	-	-	-	-	-	-	-	-	-	-	Fair Value	\$5,000
Property	Land Improvements	2022/23	2022/23	3				X			X			X	Fair Value	\$5,000
Property	Buildings & Structures	2025/26	2025/26	3		X			X			X			Fair Value	\$5,000
Plant & Equipment	Plant, Machinery & Equipment	Cost	N/A	N/A	-	-	-	-	-	-	-	-	-	-	Historical Cost	\$3,000
Plant & Equipment	Motor / Fleet Vehicles	Cost	N/A	N/A	-	-	-	-	-	-	-	-	-	-	Historical Cost	\$3,000
Plant & Equipment	Fixtures, Fittings & Furniture	Cost	N/A	N/A	-	-	-	-	-	-	-	-	-	-	Historical Cost	\$3,000
Infrastructure	Roads	2023/24	2023/24	3			X			X			X		Fair Value	\$5,000
Infrastructure	Kerb & Gutter	2023/24	2023/24	3			X			X			X		Fair Value	\$5,000
Infrastructure	Drainage	2023/24	2023/24	3			X			X			X		Fair Value	\$5,000
Infrastructure	Bridges & Major Culverts	2023/24	2023/24	3				X			X			X	Fair Value	\$5,000
Infrastructure	Footpaths & Cycleways	2023/24	2023/24	3			X			X			X		Fair Value	\$5,000
Other	Work In Progress	N/A	N/A	N/A	-	-	-	-	-	-	-	-	-	-	Historical Cost	N/A



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COUNCIL POLICY	
ACCOUNTING FOR ASSETS POLICY	Policy No:
	Adopted by Council:
	Next review date:
Senior Manager:	Director Corporate & Community Services
Responsible Officer:	Chief Financial Officer
Functional Area:	Financial Services
Introduction & Background	West Wimmera Shire Council is committed to maintaining, monitoring and reporting on the assets of the community. A key strategy in managing community assets is a sound asset control framework that makes clear the roles, responsibilities and procedures of all members of the organisation. This policy sets the framework for the financial monitoring and reporting of assets.
Purpose & Objectives	To provide guidance on Council's approach in meeting its obligations regarding the recognition, accounting, and financial valuations of non-current physical assets, in accordance with relevant Australian Accounting Standards and other legislative requirements. The intention is to expand and provide clarification to the document produced by Local Government Victoria entitled "Local Government: Accounting for non-current physical assets under AASB116."



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Definitions	
Annual Average Asset Consumption (AAAC)	Amount of asset base consumed during a year. Calculated by dividing the Current Replacement Cost (CRC) by the useful life and totalled for each and every asset OR by dividing the Fair Value (Written Down Current Replacement Cost) by the Remaining Life and totalled for each and every asset in an asset category or class.
Asset – New	Capital expenditure that creates a new asset providing a new service/output that does not currently exist. As it increases service potential, it will impact future operations and maintenance expenditure
Asset – Expansion	Capital expenditure that extends the capacity of an existing asset to provide benefits at the same standard to a new group of users, e.g. extending a drainage or road network.
Asset – Renewal	Capital expenditure on an existing asset or replacing an existing asset which returns the service capability of the asset to that which it originally had.
Asset – Upgrade	Capital expenditure which enhances an existing asset to provide a higher level of service, e.g. widening an existing road from 2 lane to 4 lanes, replacing stormwater pipes with larger pipes
Brownfield costs	Include the cost of construction and such costs as demolition, disposal and site restoration.
Capital Expenditure	Is expenditure on assets that has a useful life of more than 12 months, is for the purchase or development of the asset, and substantially prolongs, enhances or improves the life or economic benefit of the asset. Maintenance works should not be included as Capital Expenditure. The threshold for the capitalisation of an asset will vary based on the Asset Type.
Carrying amount	Is the amount at which an asset is recognised after deducting any accumulated depreciation and accumulated impairment losses.
Component	An individual part of an asset which contributes to the composition of the whole and can be separated from or attached to an asset or a system.
Cost	Is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction.
Current Replacement Cost	The cost the entity would incur to acquire the asset on the reporting date.



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Current Replacement Cost "As New"	The current cost of replacing the original service potential of an existing asset with a similar modern equivalent asset, i.e. the total cost of replacing an existing asset with an as NEW or similar asset expressed in current dollar values.
Depreciation	Is the systematic allocation of the depreciable amount of an asset over its useful life.
Depreciated Replacement Cost	For infrastructure assets such as roads, the best indicator of fair value is depreciated replacement cost. This is calculated by determining the current replacement cost less accumulated depreciation (based on current condition) less any other impairment, form of obsolescence or optimisation.
Fair Value	Is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. I.e. it is an exit price.
Gifted Assets	Are assets that have a fair value and have been gifted, donated or constructed for use on Council owned or controlled land (including Crown land) such as a road and associated drainage and footpaths in a new subdivision.
Greenfield costs	Include costs that would be included on initial acquisition or construction of an asset at an undeveloped site.
Historical Cost	Amount paid for an item of plant, furniture or equipment that is not revalued and held as an asset at its original cost.
Impairment	Is where the carrying amount of the non-current asset exceeds its recoverable amount.
Impairment Loss	The amount by which the carrying amount of an asset exceeds its recoverable amount.
In-kind	Is the value of a contribution of materials, services or labour provided by a third party towards the asset concerned. E.g. - provided by committees of management or service clubs towards improvements to a building or playground.
Level of Service	The defined service quality for a particular Primary Service against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental, acceptability and cost.
Materiality	An item is material if its omission or misstatement could influence the economic decisions of users taken on the basis of the financial report.



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	Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances.
Major Culvert	A culvert structure or series of culverts with a waterway capacity greater than 3m2.
Minor Culvert	A culvert structure or series of culverts with a water way capacity less than 3m2.
Net Present Value	Net Present Value (NPV) is a calculation that compares the amount invested today to the present value of the future cash receipts from the investment. In other words, the amount invested is compared to the future cash amounts after they are discounted by a specified rate of return. The current value of future cash payments when the payments are discounted by a rate that is a function of the interest rate. For example, the present value of \$1,000 to be received in two years is \$812 when the \$1,000 is discounted at an annual rate of 11%. Conversely, \$812 invested at an annual return of 11% would produce a sum of \$1,000 in two years.
Non-Current Asset	Is an asset with economic benefit that is consumed over a period greater than 12 months.
Recoverable Amount	Is the higher of an asset's fair value less costs to sell and its value in use.
Recurrent Expenditure	Operational expenditure that is not capital expenditure in nature and generally relate to maintaining the asset in its current condition.
Residual value	Is the estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.
Risk Management	The application of a formal process to the range of possible values relating to key factors associated with a risk to determine the resultant ranges of outcomes and their probability of occurrence.
Service Potential	The capacity to provide goods and services in accordance with the entity's objectives, whether those objectives are the generation of net cash inflows or the provision of goods and services or a particular volume and quantity to the beneficiaries thereof.
Specialised Properties	Property that is rarely, if ever, sold in the market except by way of a sale of the business or entity of which it is part, due to uniqueness arising from is specialised nature and design, its configuration, size, location or otherwise.



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Unexpired Cost	Relates to Leasehold assets and is the cost amortised over the unexpired period of the lease or the estimated useful life.
Useful life	Is the period over which an asset is expected to be available for use by an entity OR the number of production or similar units expected to be obtained from the asset by the entity.
Value in Use	The present value of estimated future cash flows expected to arise from the continuing use of an asset and from its disposal at the end of its useful life.
Waterway Area	Is the water flow capacity of a culvert, box culvert or combination of culverts.



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Policy Details	
1.	Application and Scope Council must comply with requirements of the Local Government financial reporting framework including Australian Accounting Standards, Local Government Model Budget and the Local Government Model Financial Report. To ensure that for Financial Reporting purposes, these valuations were undertaken to comply with the following Australian Accounting Standards • AASB 13, “Fair Value Measurement”; • AASB 116, “Property, Plant and Equipment”; • AASB 136, “Impairment of Assets”; • International Valuation Application 3 – Valuations of Public Sector Assets for Financial Reporting. Accounting standards (particularly AASB 116 – Property, Plant and Equipment) require expenditure on physical assets that will provide services over more than one financial year to be recognised as non-current physical assets. Typical non-current physical assets managed by Council include roads, bridges, footpaths, drains, plant & equipment, parks and buildings used by the community. AASB 116 requires Council to undertake periodic revaluations of all non-current physical assets after acquisition. Assets are recognised at Fair Value. For infrastructure assets, the best indicator of fair value is Depreciated Replacement Cost. This is the current cost of replacement, less deductions for accumulated depreciation, deterioration and all forms of obsolescence and optimisation. Council must also comply with AASB13 – Fair Value Measurement which aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards. This policy applies to all non-current physical assets, and other assets which meet the definition of non-current, however may be treated as current for specific purposes (e.g. land held for resale and investment properties). This policy provides direction and guidance to Council officers who are charged with accounting for or revaluing these Council owned or controlled assets. This document also sets the capitalisation thresholds for the development of business cases and transfers to the balance sheet (capitalisation) of expenses relating to the acquisition, development or improvement of assets. The policy applies to all employees, Councillors, contractors and volunteers engaged directly by Council.

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2.	Asset Classifications Council uses 12 categories as detailed in the Local Government Victoria (LGV) guidance and model documents to record its non-current physical assets. Council also has 3 categories for assets that are held separately to the non-current physical assets above. These assets are Land Held for Resale, Land Held for Inventory, and Investment Properties. Each category has been allocated to a responsible officer to review all the relevant information for the revaluation and condition assessment of the non-current physical assets to be quantified for audit purposes.
3.	Asset Management Plans Asset Management Plans (AMP) form the centre piece of Council's Service and Asset Management framework. The aim of an asset management plan is to set out the assets required underpinning the service delivery. The AMP is the best place to capture and document corporate knowledge about assets. It influences the future strategic direction with regards to Operational and Maintenance programmes, Renewal and Replacement programmes and Capital Investment (New, Upgrade, Expansion and Disposal) decisions which, in turn, then influences and complements the Service to be delivered. All asset decisions should be made incorporating "whole of life cost" approach to asset management to provide for sustainable assets and resources. This document underpins the financial assumptions made in AMPs.
4.	Financial vs Physical Asset Management This document guides the capitalisation of assets which are to be accounted for in the financial statements of Council. Whilst the capitalisation thresholds are set out Councils Capitalisation Policy, the capture and use of asset management data is and should be far more reaching than the capitalisation amount i.e. whilst individual personal computers may not be



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	recognised as a financial asset, best practice asset management recommends all assets are tagged, identified and listed with the asset management system. Capitalisation thresholds can be applied at the individual item level or at a collective item grouping. Where the same type of asset is located at the one location and it is beneficial to manage the assets as a group either financially or physically, they may be capitalised as a group, even though their individual value is less than the threshold, but their collective value is greater than the threshold value.
5.	Impairment An asset is impaired when it is not meeting its intended purpose to its full carrying amount. Examples of impairment might occur following a natural disaster such as flood, fire or storm. Others may be result of an accident. Where the damage/impairment is minor and the asset is returned to its original condition within the course of operations of a year, there is no need to recognise impairment, however where the impairment is of a longstanding or severe manner, impairment calculations will need to be carried out and recognised in the records of Council. AASB136 Impairment of Assets must be followed along with guidance from LGV AASB 136 requires entities to make an assessment at each reporting date as to whether there is an indication that an asset is impaired. If any indication exists, the entity must estimate the recoverable amount. Where the carrying amount exceeds the recoverable amount, the asset must be written down to its recoverable amount. In assessing whether there is any indication that an asset may be impaired, the standard states the minimum external and internal indications that must be considered. For example: • A decline in market value of the asset; • Changes in the technological, market, economic, or legal environment in which the entity operates; and • Evidence that the asset is obsolete or has been damaged. The approach incorporates a review and/or calculation of the following: • Currency and accuracy of asset register. • Asset replacement policy. • Replacement unit rates • Residual values where applicable

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	• Useful lives • Pattern of consumption of future economic benefits • Current Replacement Cost = Unit Cost x Asset Dimension x Unit Rate • Depreciable Amount = Current Replacement Cost – Residual Value • Accumulated Depreciation = (Age/Useful Life) x Depreciable Amount • Depreciated Replacement Cost = Current Replacement Cost – Acc Dep Test for indicators for impairment. • Annual Depreciation expense = Depreciable Amnt / Useful Life AASB 136 directs 60 An impairment loss shall be recognised immediately in the profit and loss, unless the asset is carried at revalued amount in accordance with another Standard (for example, in accordance with the revaluation model AASB 116). Any impairment loss of a revalued asset shall be treated as a revaluation decrease in accordance with that other standard. Please refer to the Accounting for Natural Disasters (2017) put out by Local Government Victoria
6.	Asset Valuation To ensure that for Financial Reporting purposes, asset valuations are undertaken to comply with the Australian Accounting Standards and Local Government Act 1989, and as such, have been completed with reference to the following: • AASB 13, “Fair Value Measurement”; • AASB 116, “Property, Plant and Equipment”; • AASB 136, “Impairment of Assets”; • International Valuation Application 3 – Valuations of Public Sector Assets for Financial Reporting
7.	Asset Valuation (Newly Acquired Assets) Asset Valuation is the process of determining the worth of an asset or liability. Different valuation methods may be appropriate in different circumstances.



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	Found or gifted assets, including assets taken over by Council from sub-division developments, will be valued at fair value, either market value, historical value or cost of acquisition. Market Value Where an active and liquid market exists for assets similar in type and condition, the fair value of an asset is its price in that market. This approach is suitable for assets such as freehold land, non-specialised buildings, antiques, artworks and plant & equipment. The Fair Market Value of assets is usually determined from market-based evidence by appraisal, which is normally undertaken by a professionally Certified Valuer. Where there are costs to be incurred in acquisition of the assets, such as delivery and handling, these costs are to be excluded from the fair value. Other costs to be excluded from fair value include prices inflated or deflated by special terms or circumstances such as financing, sale and leaseback arrangements of concessions granted by persons associated with the sale. Acquisition Cost (or Historical Cost) Assets may be acquired by various means, including: • Purchased from a supplier. • Constructed by Council. • Constructed by a contractor on behalf of Council. • Constructed by another Council or Agency and contributed to Council. Cost elements in acquiring infrastructure assets may include: Project management - overall management of the project delivery including contract management (if applicable). Investigation - strategic planning, development of options, community engagement, business planning and recommendation of preferred option. Statutory approvals - town planning, government authority, regulatory permit and licence applications and approvals. Design - survey and design, engineering plans, specification and tender documentation (if required). Professional Fees - fees paid to consults for professional services including planning, community engagement, approval applications, survey, design and documentation, contract supervision and management. Acquisition - payments made to a supplier for acquisition of the asset.
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	Delivery and handling - packaging, transportation, delivery, and replacement of asset. Site preparation - clearing, fencing, earthworks, site access and base preparation for the asset. Installation and testing - placement of purchased asset and compliance testing, less sale of any proceeds gained from testing. Construction - in-house construction of the asset using the resources of Council and sub-contractors (where applicable), including direct and indirect labour, plant and materials costs and management overheads. Supervision - in-house supervision of construction work. Testing - ensuring compliance with specified outcomes. Asset handover - preparation of and certification of 'as constructed' drawings, preparation of asset handover from construction to operations and capitalisation of costs documentation. Corporate services - corporate services costs indirectly associated with in-house construction and acquisition such as payroll, purchasing, financial services, information technology, human resources, etc. Contract payments - payments made to external contractors for work performed under contract. Contract supervision - in-house supervision of construction work carried out by contract. Construction Date The construction date entered into the asset register will be the date at which Council accepted ownership of the assets. • In-House Construction: Completion of Works, as notified. • Contracted Construction: Final Completion Notification issued. • Gifted Assets (Subdivisions): Statement of Compliance issued. • Gifted Assets (Community Grants, etc.): Completion of Works, as notified. Assumed Age For historical assets, where no definitive construction date exists, the construction date will be assumed to be June 30th of the assumed year of construction. Useful Life The useful life of an asset, or part of an asset, is the period over which an asset is expected to be available for use by Council.
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8.	Asset Valuation - Unit Costs/Revaluations (Existing Assets) Fair Value is generally considered more relevant for decision making than the initial acquisition (historical) cost. Fair Value requires Council to adopt the 'revaluation model' option under AASB 116. The Revaluation Model requires an item of property, plant and equipment whose fair value can be measured reliably, to be carried at a re-valued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent impairment losses. This is known as the asset's 'Depreciated Replacement Cost (Value)'. Revaluations are to be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the reporting date. The frequency of revaluations depends upon the changes in fair value of the items of property, plant and equipment being revalued. When the fair value of a revalued asset differs materially from its carrying amount, a further revaluation is required. Some items of property, plant and equipment experience significant and volatile changes in fair value and may require annual revaluation. Other items of property, plant and equipment may experience insignificant changes in fair value. For those items, they may only require revaluation every 3 to 5 years. When an item of property, plant and equipment is revalued, the entire class of property, plant and equipment to which that asset belongs is to be revalued. Prior to commencing the revaluation, a Unit Justification Document should be prepared which outlines the methodology and units of measurement to be utilised for the asset class or subcategory. Other important criteria include how the valuation is to be carried out (internal or contract), timing of the valuation, data capture and integration, support resources required and Audit requirements for assurance purposes. This document should be reviewed each year, immediately prior to the end of financial year, utilising latest knowledge of asset costs to ensure there is no material movement from the carrying unit rates. Councils Assets Unit maintains a Unit Justification Document which is updated annually.



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9.	Asset Valuation - Fair Value Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. • Key aspects of AASB 13 include: • Market-based measurement - fair value is determined based on market conditions and assumptions that market participants would use, not on an entity's specific intentions or circumstances. • Exit price - fair value is measured as the price an entity would receive to sell an asset or transfer a liability, not the price they would pay to acquire or incur it. • Highest and best use - for non-financial assets, fair value is determined based on their highest and best use by market participants, even if the entity has different plans. • Valuation techniques - if a market price isn't available, entities must use valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. • Non-performance risk - for liabilities, the fair value measurement includes the effect of non-performance risk, which includes the entity's own credit risk. • Public Sector Entities - AASB 13 has specific guidance for not-for-profit public sector entities in measuring the fair value of non-financial assets not held primarily for their ability to generate • net cash inflows. This guidance is outlined in a separate appendix and does not apply to for-profit entities or not-for-profit private sector entities. • In essence, AASB 13 ensures that fair value measurements are consistent, reliable, and reflect market conditions, providing a common basis for financial reporting across different entities and jurisdictions. • Where assets have a market price for their current type and condition, the market price is the fair value. • Where no market price exists, fair value may be determined from the cost to replace the future economic benefits (service potential) embodied in the asset. • For revaluations, the fair value of land and non-specialised buildings is usually determined from market-based evidence by appraisal that is normally undertaken by a professionally Certified Valuer. The fair value of items of plant and equipment is usually their market value determined by appraisal. • If there is no market-based evidence of fair value because of the specialised nature of the item of property, plant and equipment and the item is rarely sold,
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	except as part of a continuing business, Council may need to estimate fair value using an income or a Depreciated Replacement Cost (DRC) approach. • Assets for which no market price may exist include: • Infrastructure such as roads, bridges, stormwater drainage, recreation, and public furniture. • Specialised buildings such as municipal offices, libraries, sports pavilions, toilets, halls & community centres, swimming pools, day care centres, and pre-school centres/kindergartens.
10.	Asset Valuation - Fair Value Hierarchy Overview AASB 13 seeks to increase consistency and comparability in Fair Value measurements and related disclosures through a 'Fair Value hierarchy'. The hierarchy categorises the inputs used in valuation techniques into three levels. The hierarchy gives the highest priority to (unadjusted) quoted prices in active markets for identical assets or liabilities and the lowest priority to unobservable inputs. If the inputs used to measure Fair Value are categorised into different levels of the Fair Value hierarchy, the Fair Value measurement is categorised in its entirety in the level of the lowest level input that is significant to the entire measurement (based on the application of judgement). Level 1 Inputs Level 1 inputs are quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date. A quoted market price in an active market provides the most reliable evidence of Fair Value and is used without adjustment to measure Fair Value whenever available, with limited exceptions. If an entity holds a position in a single asset or liability and the asset or liability is traded in an active market, the Fair Value of the asset or liability is measured within Level 1 as the product of the quoted price for the individual asset or liability and the quantity held by the entity, even if the market's normal daily trading volume is not sufficient to absorb the quantity held and placing orders to sell the position in a single transaction might affect the quoted price. Level 2 Inputs Level 2 inputs are inputs other than quoted market prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include: • quoted prices for similar assets or liabilities in active markets

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	• quoted prices for identical or similar assets or liabilities in markets that are not active • inputs other than quoted prices that are observable for the asset or liability, for example • interest rates and yield curves observable at commonly quoted intervals • implied volatilities • credit spreads • inputs that are derived principally from or corroborated by observable market data by correlation or other means ('market-corroborated inputs') Level 3 Inputs Level 3 inputs are unobservable inputs for the asset or liability. Unobservable inputs are used to measure Fair Value to the extent that relevant observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date. An entity develops unobservable inputs using the best information available in the circumstances, which might include the entity's own data, considering all information about market participant assumptions that is reasonably available. The following information is required for inclusion in the financial report in relation to the significant unobservable inputs for Level 3 assets:
11.	Asset Valuation - Highest and Best Use The use that maximizes its potential and that is physically possible, legally and financially feasible. The following is a decision tree that Australian state and territory Valuers-General have agreed upon to be the process involved in deciding the method to use for financial reporting in the government sector. This is a simplified high-level decision tree that has been reproduced for guidance and should be viewed as a guide only. The calculations and assumptions used by Council when recognising the associated CSO is documented as part of the valuation reports. If plans for an asset within the next 12 months are going to change than this should be recognised.



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	PROPERTY ASSETS SUMMARY Fair Value is determined by: 1. Market Value – highest and best use in an active and liquid market. 2. Current market price of a similar asset. 3. Price of the most recent transaction for similar asset. 4. Depreciated replacement/reproduction cost of the remaining future economic benefits. Heritage – mandated by Government to be replicated requiring a valuation of the reproduction cost and the value of land supporting the heritage asset. Where no liquid or active market exists Fair Value = Land Value + DRC, taking into account the restricted nature of the site due to current use. KEY DCF= Discounted Cash Flow DRC= Depreciated replacement cost. FV= Fair Value NPV= Net present value.
12.	Asset Valuation - Disruption Costs AASB 2022-10 does not include a definition of 'disruption costs' and this is probably where most of the confusion exists when applying the new updates to the standard. However, the following costs are included as examples, when constructing a replacement road: • Costs of redirecting traffic (AASB13.F12(a)). • Employing safety officers (AASB13.BC179). Therefore, disruption costs can be interpreted broadly, to include costs related to the disruption of activities of third parties or the entity itself. However, AASB 2022-



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	10.BC180 makes it clear that disruption costs are only included in the estimated replacement cost of fair value where all the following apply: • Intrinsically linked to the hypothetical acquisition or construction of the reference asset at the measurement date. • Would necessarily be incurred by a market participant. • Reflect the pricing assumptions a market participant would make. All examples given are of single assets and do not relate easily to Local Governments multiple assets. We have considered disruption costs and applied them as a unit rate or percentage against relative assets. The disruption costs have been broadly applied to a group of assets based on factors such as location. We are using green fields with distribution costs added.
13.	Asset Valuation - Replacement with New Value The Replacement with New Value has been determined at the date of the valuation to allow for replacement by similar property, in a condition equal to but not better, nor more extensive, than its condition when new. When appropriate, due allowance has been made for land or sea cartage and freight, insurance, duty, delivery, installation, commissioning, design, engineering costs and the like.
14.	Asset Valuation - Modern Equivalent Replacement Asset (MERA) The MERA replacement cost is determined by reference to the current market buying price, current reproduction cost or replacement cost of modern equivalent assets. In respect of specialised assets, such as infrastructure, the appropriate cost is the lower of the current replacement cost and the current reproduction cost of the gross service potential of the existing asset.
15.	Asset Valuation - Depreciated Replacement Cost (DRC) This method of valuation is used as a surrogate for market value, of specialised and limited market properties and assets, for which market evidence is not available. The DRC methodology is based on the current gross replacement or reproduction cost of the asset reduced by factors providing for age, physical depreciation; technical and functional obsolescence and market factors, considering the total estimated useful life and anticipated residual value of the assets.
16.	Asset Valuation - Optimisation



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	In determining optimisation, the Valuer attempts to assess value by referring to the concept of substitution. It is logical to assure that the maximum amount a potential purchaser would be prepared to pay for an asset is represented by the purchaser's lowest alternative cost to replicate the asset. In assessing what represents the lowest alternative cost, consideration must be given to the optimum set of assets that would be required to provide the reasonably foreseeable services required to be delivered by the assets.
17.	Asset Valuation - Operational Assets Operational assets are those, which are utilised in the operation of the entity and are held for the continued use or service potential for the foreseeable future.
18.	Asset Valuation - Non-Operational Assets Non-operational assets are assets, which are not integral to the operation of the entity and are valued based on Market Value only.
19.	Asset Valuation - Specialised or Non-Specialised Assets Operational assets may be non-specialised or specialised in whole or part. The Valuer should assess the degree of specialisation, having regard to the following: • The use to which the asset is put • The degree of special adaptation • The location • Whether the category of asset has a readily definable market • Guidance by the Directors and/or Technical Staff of the entity
20.	Asset Valuation - Green Fields / Brown Fields The residual value of an asset is the estimated amount that would be obtained today from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life. When valuing infrastructure assets, the concept of residual value can be problematic, especially where the asset is renewed or replaced. The difficulty arises because the costs incurred in renewal (commonly called the "brownfield" costs) are often significantly different from than the costs incurred during initial construction (commonly called the "greenfield" costs). It is a requirement of the Australian Accounting Standards (AASB116) that Infrastructure assets are valued at "fair value", which is the cost to replace the asset



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	with a modern-day equivalent built on a “greenfield” – that is assuming that there is no existing road in place. The cost of renewal will include new and relatively higher costs that arise from factors that were not present when the asset was originally constructed. These costs include relocation of services, removal and restoration of ‘improvements’ erected over the assets, traffic control and increased workplace safety requirements. Such costs are excluded from the determination of replacement cost. However, some of the “brownfield” costs incurred in renewal will also be relatively less than those incurred in original construction. In the case of roads, the initial earthworks required to create the road formation will not need to be re-done on renewal, achieving a significant saving when compared to a greenfield site. Closer consideration of the difference in these costs shows that a large part of the difference arises because certain components are not replaced when an asset is renewed. The difference between the initial greenfield costs on acquisition and the expected brownfield costs on renewal is often used as a proxy for the residual value of the existing asset. It is preferable, as with the estimates of useful lives, to also separately determine residual values for each asset component. In the case of roads, it is likely that many if not most road formations (earthworks) will have an indefinite life and hence will not be depreciated. Alternatively, if road formations are considered to have a finite life, this could be expected to be very long, for example when compared to the life of the pavement. In either case the issue of a residual value is either not relevant or likely to be immaterial. Road seals generally would have no or little residual value at the end of their lives, their original cost would be fully depreciated over their lives. Road pavements or sub-grades may be considered to have a proxy “residual” value in terms of the in-situ material from which they were constructed being able to be re-used in re-constructing or rehabilitating the pavement. In this case, the “residual” value of the in-situ pavement materials would be costed into the new pavement – the combined value of the residual value and the brownfield costs potentially being equivalent, or close to, the greenfield replacement cost of that component.
21.	Asset Valuation - Community Service Obligation (CSO) In accordance with AASB 116, the valuation of land for financial reporting purposes must have regard to its highest and best use. This means adopting a HBU that is legal and feasible. Land needs to be valued at fair value and measured having regard to the HBU when and only where there exists possible and feasible alternative uses in the existing natural, legal, financial and socio-political environment and the alternative uses are feasible within the near future. Where there are natural, legal, financial or socio-political restrictions on the use and disposal of land, and there is no feasible alternative use in the near future, the land should be valued at fair (market) value for its existing use. That is, opportunities that are not available to the entity are not taken into account.

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	Allowances need to be made in the valuation of the land for the restricted nature of the land. Once the restrictions in use are put in place the asset is said to provide a CSO. The CSO is represented by the difference between the value of the land as if it was to be used for its HBU compared to the value of the land in its current restricted use. The zoning and use of the various categories will have an impact on the value of the land to be ascribed for financial reporting purposes. As this land is serving its CSO for a long period of time and cannot ostensibly be used for other purposes, it should be valued at a discounted amount from its unencumbered HBU value on an 'englobo' basis. For example: the dollar amount per hectare 'englobo' less 95 per cent equals the encumbered fair value of the land. The high discount rate reflects an extreme restriction placed on the land in that it does not allow the land to be used for a HBU than the CSO for a very long period of time.
22.	Asset Valuation - Demolition In the context of AASB 13 (Fair Value Measurement) and demolition costs, an entity should consider the costs required to remove and dispose of unwanted existing structures on land to make way for the hypothetical construction of a reference asset, as part of the fair value measurement process. The costs of demolishing of the reference asset itself should generally not be included in the replacement costs of the reference asset. This is because the current use is assumed to be the highest and best use, and it follows the hypothetical market participant would not therefore demolish the existing structures. For example, when valuing a hospital (the subject asset), the cost of demolishing this hospital should not be included in the replacement cost of the reference asset.
23.	Asset Valuation - Third Party Costs In many instances, it is expected that restoration of the third-party assets would not be included in replacement cost, because a subsequent construction would not need to disturb those same assets as they have already been removed from the existing location of the subject asset. However, there may be other third-party assets that have been installed by third parties or by the entity itself at the subject asset location after it was constructed. Restoration of these other assets may need to be factored in replacement costs of the reference asset even though these costs have never been incurred, ie, they are hypothetical.
24.	Asset Valuation - Exhaustive Efforts



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	An entity need not undertake exhaustive efforts to obtain information about the costs referred to in paragraphs AASB 13-F12 and F13. However, an entity shall include all such costs for which data are reasonably available. We have kept the review to big picture and broad application but ensured that the assumptions can be supported.
25.	Asset Valuation - Ensure Assets Recorded at Component Level Almost all infrastructure assets can be separated into component parts. These assets are typically managed at the component level, because each major part has a different life and/or requires different approaches to repair, maintenance and renewal/ replacement. A good example is the three major components of a road being foundation, pavement and seal. All have different useful lives and depreciated separately. The financial reporting standards require that major parts (significant components) of assets be separately identified and depreciated. It is important therefore that the primary or subsidiary accounting records can distinguish between major parts. Ideally, the subsidiary accounting records will be integrated with asset management systems. The way that assets are separated into components and managed in the asset management system should be reflected in the accounting for these assets. The separable components of buildings may include: • Structure/shell/building fabric – includes the substructure, columns, floor, upper floor, staircases, roof, external walls, windows and external doors. • Site engineering services and central plant – includes external site services (roads, footpaths, paved areas), boundary walls, fences, gates, outbuildings, covered ways, landscaping improvements, external stormwater drainage, external sewer drainage, external water supply, external gas, external fire protection, external electricity, external communications and external special services. • Fit out – includes internal walls, internal doors, wall finishes, floor finishes, ceiling finishes, fitments, sanitary fixtures and special equipment. (Note: The fit out is often leased and not owned by the reporting entity. In such circumstances, the fit out will not form a component of the building for depreciation purposes.) • Trunk reticulated building systems– includes lifts, escalators, walkways, heating and cooling systems, other (cranes, hoists etc). In addition to the above, there are some building elements that cannot be differentiated and are treated as common to two of the components. For example, it may be necessary to combine fit out and trunk reticulated building systems. This would include sanitary plumbing, water supply, gas services, heating systems, air-conditioning, and ventilation (refrigerated plant, terminal units, heating oils, fans, pumps), fire protection alarm systems, electrical distributions (mains cables, switch

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	gear & distribution equipment), lighting installations, communications (telephone & call systems), specialist services in kitchens or laundries.
26.	Frequency of Valuation/Revaluation
	AASB 116 does not stipulate how frequently revaluation of specific asset classes must occur. However, the standard stipulates that, if any item of property, plant and equipment is revalued, then the entire class to which that asset belongs must be revalued. The guiding principle for revaluation frequency is that the carrying amount at the end of the reporting period of an asset class does not differ materially from the fair value of that class of assets at the same date. This means that Councils must assess: • Whether the depreciable amount has moved materially, which is determined by movements in replacement cost and residual value of assets; and • Whether the accumulated depreciation has moved materially, which is determined by changes in total and remaining useful life of assets. An asset revaluation schedule is maintained to identify the planned frequency at which Council will undertake comprehensive revaluations and associated condition assessments for the various asset classes in order to maintain the value of assets in current terms. Expectations to this frequency of revaluation will only be made when a material change is demonstrated in between scheduled revaluations.
27.	Annual Review of Fair Value / Assessing Material Change
	Materiality assessment will be based on a comparative assessment of fair value from the date of last revaluation as compared to the annual review. Materiality is assessed at the Asset Class level. The inputs to this annual review include: • Replacement Costs • Useful Life • Condition Assessment This annual review will be completed prior to the end of financial year, allowing sufficient time to conduct a condition assessment to inform a revaluation, if required. For each material asset class, an appropriate sample size will be assessed. Selection of assets within the sample will be representative of the entire asset class. If the annual review identifies a material change for an asset class, a revaluation will be conducted as follows:

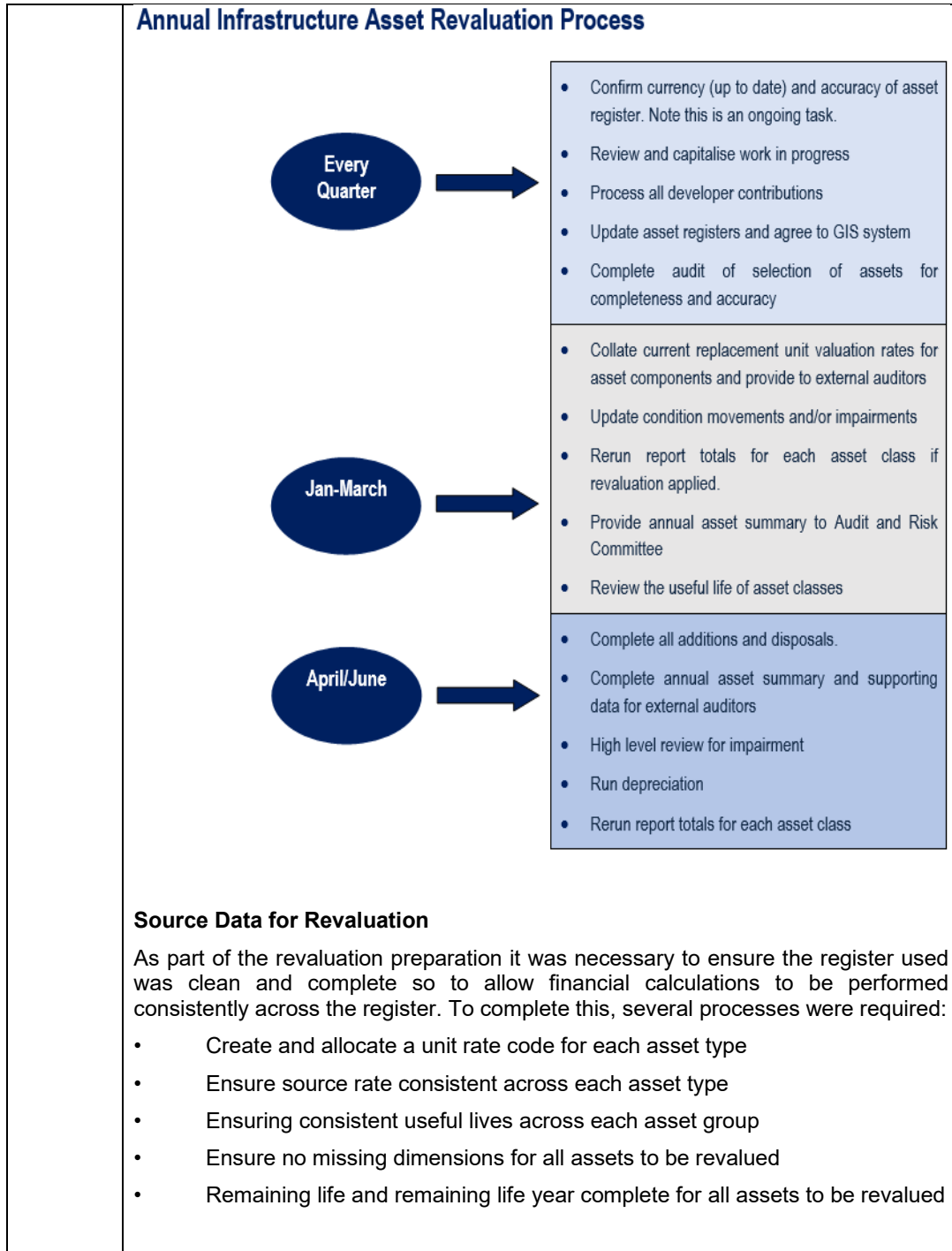


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	• If the material change is primarily due to a change in replacement costs or residual value, then an interim revaluation will be conducted via application of indexation. • If the material change is primarily due to a change in useful lives, then a condition assessment will be conducted in the same year as the annual review and a full revaluation completed.
28.	Frequency of Asset Condition Assessments
	Condition assessments are essential to ensure that carrying values of assets are not materially different from their face values. That is, condition assessment results are used as an input to determine useful lives and remaining useful lives which impact on fair values. The remaining useful life may also be affected by technological obsolescence, the maintenance regime or changes in usage. Condition assessments may be via periodic assessment or rolling assessment (refer to Councils Asset Revaluation Schedule).
29.	Annual Asset Revaluation Process
	Council should perform a review of assets each year to assist in ensuring the accuracy of its asset register and valuations. Council needs to ensure that all assets are held at fair value. The most important step in ensuring this is the case is a complete and accurate asset register. It is difficult to know fully if an asset register is complete due to the number of assets and expertise involved in the valuation. The following table is a high-level guide to an annual review process;



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	Unit rate assessment data can be sourced from local contracts, developer contributions and council works. These are the best source for data that is the most accurate for individual Councils. If this data is unavailable then other sources such as neighbouring Councils and asset working groups could be utilised. The last options are unit rates from industry sources such as construction cost guides, or movements in the Consumer Price Index (CPI). The comparison in unit rates should be made against the last revaluation that was processed. It should consider the costs either on square meter calculations or on individual components. Residual Values In accordance with the Australian Accounting Standards, the residual value of an asset is the estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life. It is unlikely that any material value will be recoverable from council's infrastructure assets when they reach the end of their useful lives. Consequently, no allowance has been made for a residual value to be applied to these assets with emphasis being on the modern equivalent replacement or next treatment of the asset. Condition Assessment A primary function of the revaluation process is the review of useful lives for asset categories. To achieve this Council has conducted a useful life review for all asset categories for which there is condition audit information in GIS layers, the methodology for this process is shown below. For the assets groups that were taken as direct extracts from the asset register the useful life has been reviewed and updated to ensure that the life is consistent across the asset class. Note: As most infrastructure assets have long lives, their condition may change very little in less than three years. Predominately the full asset class reviews are used for maintenance planning, not for valuation purposes. If Councils are able to spread their condition assessments over a longer period such as 10% a year over 10 years then they may be able to reduce their costs. There is also the opportunity to use existing staff for these reviews which may increase their knowledge and skills. Council has a condition assessment regime of every three years, with assessments being undertaken by expert contractors. For the years between the condition assessments Council reviews the Maintenance budget to the actual expenditure for each asset class, and the reporting completed for the Road Management Act requirements. Both these assessments have been completed and are attached as an appendix to this report.
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	Review Useful Life from Condition Data Determine age of the asset from year of construction and determine the remaining life from condition. Calculate proposed useful life as age + remaining life. This review may be based on only a percentage of the asset class if a rolling condition assessment is being used. Then apply weighted average of proposed useful lives to class. Revaluation Summary by Asset Class Using the collated information update Councils unit justification document and calculate by asset class using revised unit rates the total asset quantities, replacement cost and depreciated values. Reporting on Revaluation A report on revaluations should be prepared annually for review by the Audit and risk committee, providing information on the revaluation including unit rates, asset quantities, replacement cost and depreciated values and specialised valuation reports. The report should also outline total financial impact on Councils Income Statement, Balance sheet and Revaluation Reserves.
30.	Depreciation Depreciation is the measure of 'using up' or consumption of the asset, in providing that asset to the community and is measured on an annual basis. Therefore, it is part of the cost of providing the future economic benefits that is expensed along with other annual changes such as maintenance, insurance, etc., through a charging system to the Annual Financial Statement. Depreciation is not a measure of the expenditure required to maintain or renew assets in any given year. Depreciation is not cash and does not create cash more importantly it is used to reflect the appropriate carrying value to provide a statement of financial position. It is therefore acknowledged that: • Assets are identified and recorded at the component level, each having an expected useful life. • The amount to be depreciated is limited to the Depreciable Amount; • The Depreciable amount is the Gross Value less the Residual Value; • The "Intervention Point" represents a particular point in time where the asset is considered to not be providing an acceptable level of service and therefore will need to be renewed; • Depreciation is to be expensed over the "Useful Life" of the asset; and



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	• The “Useful Life” or “economic life” of the asset is the time to intervene. Depreciation is determined using the change in depreciated replacement cost over a predictable time period, based on the asset’s consumption profile. The depreciation method used is to reflect the pattern in which the asset’s future economic benefits are expected to be consumed by the entity. Future economic benefits to an entity can arise from any of the following: • Cash flows from future use; • Cash flows from disposal; • Future service potential to the entity; • Cost savings; and • Other benefits resulting from use of the asset by the entity. For infrastructure assets, future economic benefits arise from the entity’s ability to provide services to its customers/community in the future (i.e. the asset’s service potential). There are at least four measures of asset consumption, each of which can be related to a method of depreciation such as: • Straight line; • Diminishing value; • Output/service basis; and • Units of production. Depreciation is generally charged on a straight-line basis based on the remaining useful life of the asset. Depreciation is defined as the allocation of the cost of an asset over the years of its useful life. The following aspects of AASB 116 must be adhered to: • The depreciation method must “match pattern of consumption”. • Where the asset has a number of different components with varying patterns of consumption, each component is to be depreciated separately. • Depreciation is to be calculated on a systematic basis over its useful life. • As a minimum, the Pattern of Consumption and Useful Life need to be reassessed at year end and the depreciation method adjusted if there are any material changes.
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	Depreciation commences when an asset is available for use and ends when it is classified for sale or the date when it is derecognised. The depreciation method used is to reflect the pattern in which the asset's future economic benefits are expected to be consumed by the Council. For infrastructure assets, future economic benefits arise from Council's ability to provide services to its customers/community in the future (the asset's service potential). In most cases Council uses 'Straight Line' and 'Condition Based' depreciation. Where condition information is unavailable 'Aged Based' depreciation is used. Critical assumptions relating to measuring consumption and calculating depreciation must be supported by sufficient and appropriate audit evidence. Reporting of infrastructure consumption can be simplified by: • Ensuring that infrastructure assets are recognised at the component level. • The useful life of each asset (component) reflects its remaining service potential. • The depreciation method uses available and best information on consumption of the asset (component). • Key consumption information (residual value, useful life and depreciation method) is reviewed annually. • Changes are made in a prospective (forward looking) manner to reflect any variations in consumption rates or depreciation method. Depreciation Method 1 – Straight Line Depreciation Straight Line Depreciation assumes that the value of a depreciating asset decreases uniformly over its effective life. Straight line depreciation is considered appropriate for most Council assets because the consumption of their service potential (i.e., their physical deterioration) is driven primarily by the time (for example drainage pits or gravel roads) and by obsolescence (for example reserves landscaping and playground equipment). Depreciation Method 2 – Condition Based Depreciation Where asset life is more a function of usage rather than time (for example road pavements subject to heavy commercial vehicles), it is permissible to reassess periodically the estimated useful life of assets based on condition surveys. The depreciation expense may be greater or less than that determined from the straight-line method depending on whether the reassessed useful life is greater than or less than originally assumed useful life.
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	The method chosen is the Straight-Line Method of depreciation as this is the one that best reflects the future expected pattern of consumption (i.e. consumption is constant over the useful life of the asset). Councils are required to use a straight-line depreciation method with no residual value for infrastructure assets. However, infrastructure assets rarely have a constant consumption over the asset life. This means that there is often a conflict between the 'accounting depreciation' and the 'engineering depreciation' methods. Another way to describe the conflict is when a pavement asset is halfway through its life using straight line depreciation, it may not have moved in condition at all. The majority of the decline in condition for most infrastructure assets occurs during the last quarter of their life. There are two method to recognise a change in asset condition, firstly the accumulated depreciation can be altered against the revaluation reserve. This will change the value of the asset but not the life of the asset. The second method is to not alter the accumulated depreciation but to adjust the useful life and therefore the depreciation would be adjusted moving forward. Both methods are acceptable, however it is more common to alter the condition through the revaluation reserve as a change in condition does not necessary correlate to a change in useful life.
31.	Asset Valuation - Useful Life and Remaining Useful Life The range of useful lives for an asset class or sub-class should be considered as part of the Unit Justification Document and should take into consideration the commonly accepted life expectancies within the sector together with "local" experience and expert advice provided to Council. Overview Useful Life - the useful life of an asset, or part of an asset, is the period over which an asset is expected to be available for use by Council. Useful Life can be defined as a function of: • Time – the period over which an asset is expected to be available for use by Council; or • Usage – the number of production or similar units expected to be obtained from the asset by Council (e.g. Number of hours for an item of plant). Factors to be considered in determining the useful life of an asset are: • The expected use of the asset, i.e. its physical output. • The agreed level of service to be provided.



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	• Quality of service to be provided, i.e. is it 'fit for purpose'? • Expected physical wear and tear – dependent on operation and maintenance programs. • Technical or commercial obsolescence, i.e. change in market demand. • Legal or similar limits on the use of the asset, i.e. expiry date on leases, legal requirements to replace equipment. The useful life of an asset should be based on past experiences and planned replacement programs as outlined in an asset management plan. The useful life used should reflect the actual service performance of the asset in use rather than an 'ideal' or 'optimum' timeframe. Total Useful Life should be derived from actual local data where assets have been renewed or show sufficient distress to enable remaining life to be determined. Where this data is not available, Councils need to use the best available estimates of remaining life and asset age to determine total useful life. Total useful life is the elapsed life plus the estimated remaining life of the asset (Total Useful Life = Age + Remaining Life). Accounting Standards require the useful life of an asset to be assessed at least annually, and, if expectations differ from previous useful life estimates, the change is to be accounted for as a change in the accounting estimate. Remaining Useful Life is the time remaining until an asset ceases to provide the required service level or economic usefulness. The remaining useful life may be assessed by: • Identifying a sample of assets nearing the end of their life and estimating the period until replacement/renewal is required using best available information including local knowledge; and/or • Assessing the remaining useful life using condition and economical information. Remaining life should be determined from either age or condition, depending on where the asset is in its lifecycle. Age Based Approach Age based assessment of remaining life is recommended in the early part of the asset lifecycle where visible signs of distress are not evident or are difficult to reliably convert to remaining life. Where an age-based approach is used to identify asset depreciation, the 'Remaining Useful Life' equals the Average Service Life Less Asset Age.
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	Condition Based Approach The actual service life of a particular asset can vary significantly from the average service life for that category of assets for many reasons including: • Quality of construction supervision. • Variability of geological conditions. • Variability in climatic conditions. • Variability in usage. • Variability in maintenance regime. It is generally more accurate to base asset remaining life through periodic asset condition surveys. Asset condition is a key parameter in determining remaining useful life and can be used to predict how long it will be before an asset needs to be repaired, renewed or replaced. Asset condition is also an indicator of how well it is able to perform its function. Measuring, recording and understanding asset condition is a key to successful asset management. Factors that affect an asset's condition include: • Age. • Environment. • Maintenance history. • How well it is treated by the community (vandalism etc). • Usage. Knowledge of the asset condition and performance can avoid unforeseen failure, assist in the development of maintenance programs and renewal or rehabilitation priorities and provide a comparison to the agreed levels of service. An assessment of the current condition of Council's assets is included in each plan. Condition monitoring is the continuous or periodic inspection, assessment, measurement and interpretation of the resultant data, to indicate the condition of a specific asset to determine the need for some preventative or remedial action. The purpose of condition surveys of the assets is to evaluate the condition and performance of the asset. The respective Asset Management Plans specify for each asset category: • Condition assessment survey frequency. • The criteria to be evaluated and scored; and • Basis of condition forecasting and deterioration assumptions.
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	Treatment of Assets with Zero Remaining Useful Life In theory, an asset with zero remaining service life (or “Failed” condition) cannot continue to exist in service.
32.	Asset Replacement Policy The replacement policy considers whether the asset will be replaced or not replaced. If the asset is replaced, the decision on the preferred treatment is applied to reflect the service level that will be required into the future and, what the modern equivalent asset to provide that service would be. In the case of roads and stormwater drainage assets, factors that are likely to affect the replacement decision are: • Infrastructure components approaching the end of their useful life due to design standards, construction and material quality, maintenance practices, operating environment and external stresses; • New materials and changes in construction/rehabilitation technology; • Planned obsolescence due to legislative and environmental changes; • Operational costs and practices; and • Changes in demand that result in a need for a different service capacity. Since advances in process and construction technology usually result in lower costs, other things being equal, it can normally be assumed that replacement cost using a modern equivalent asset (where there is one) can be less than the corresponding reproduction cost. Engineering investigation of alternatives can be expected to confirm whether or not this is so for a particular asset when an asset becomes due for renewal or augmentation. It has been assumed that all assets being valued will be replaced or reproduced on deprival using the Optimised Replacement Cost unless otherwise stated. This approach estimates the most appropriate modern equivalent asset offering the same level of service, as appropriate to the particular asset. Replacement decisions using modern equivalent replacement alternatives have been applied to infrastructure.
33.	Disposal Asset Disposal is subject to a separate Policy as to guidance about when an asset can be disposed. The transactions to record asset disposal must be in accordance with Accounting Standards

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34.	Definition of Asset Classes
	Property
	Land Land includes all land under the ownership or control of Council. Examples include vacant land, playgrounds, public open space, residential or commercial land and crown land reserves. Subcategories within the assets system include Council Land, Crown Land and Land Under Roads. Land excludes Land Held for Resale, Investment Property and Land Held for Inventory. Land Under Roads Land Under Roads assets include the road reserve on which the road is constructed. The road formation is already included in with Road Assets and should not be duplicated. Land under roads acquired after 30 June 2008 is brought to account using Fair Value basis. Council does not recognise land under roads that it controlled prior to that date. Land Improvements Includes all assets under the ownership or control of Council that are generally fixed in location and do not fall under another asset category. Examples include Earthworks or landscaping to land, excluding land improvements that are classified as drainage as part of road formations. Recreation and leisure assets including skate parks, playgrounds, sporting ovals, tennis/netball courts, sports lighting, pool shells, synthetic surfaces and all other minor infrastructure located within a recreational precinct. Waste Management assets include all infrastructure associated with the landfill and transfer stations including weighbridges, retaining wall structures and signage. Parks, Open Spaces and Streetscapes including all minor infrastructure such a street furniture and shelters, civic art, sculptures, water features, ponds, viewing platforms, landscaping, streetscaping located in a park, open space streetscape or natural conservation area.



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Buildings & Structures Includes all building, structures and improvements under the ownership, management or control of Council. This includes structures on Crown land that Council has been appointed as the Committee of Management. Examples include libraries, kindergartens, shire offices, depot storage sheds, public halls, recreation reserves and swimming pool buildings on Crown Land, or Council owned or controlled land. Improvements include extensions and additions to existing buildings which are of a semi-permanent nature. Examples include facades, lifts, air-conditioning and fitout. Plant, Machinery & Equipment Includes all items of Council owned heavy plant and equipment, (trucks, graders, tractors, rollers, trailers) and light vehicles (works utilities and other vehicles e.g. ATV, quad bikes and motorbikes). Any minor plant and equipment is also included in this category. Motor Vehicles / Fleet Vehicles Includes all light vehicles (passenger cars or passenger utilities) that are designated as a fleet vehicle for Council purposes. Fixtures, Furniture & Equipment Furniture and Equipment includes all furniture, office equipment, computers, and telecommunications systems. It may also include specialised furniture items at halls and community centres such as seating, lighting audio/visual equipment, and mechanical equipment. Software subscriptions and installation are expensed in the year they occur. Roads Road assets include Road Formation, Pavement, Sealed and Unsealed Surfaces owned or under the control of Council. Roads also include all constructed kerb and channel including earth formation, bluestone, block and concrete construction. Minor culverts (waterway area less than 3m²) are also included in the Roads classification. Bridges & Major Culverts Bridges includes all road and pedestrian bridges. Components included should be deck, substructure and guardrails as a minimum.
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	Major culverts are included here also. A major culvert is defined as having a waterway greater than 3m². Footpaths Walking Tracks & Cycleways Footpaths and Walking Tracks include all formed and constructed footpaths, walking and cycling tracks constructed of earth, gravel, asphalt or concrete, and includes crossovers at intersections and pedestrian crossings. Drainage Drainage includes all drainage structures constructed by or are the responsibility of Council. This includes open earth drains, underground storm water drains, drainage pits and sediment and litter traps. Works in Progress (WIP) WIP assets are varied in makeup from year to year, as there are dependent on the capital project being completed by 30 June. WIP can be across all asset classes. As the project is incomplete at 30 June, no revaluation of this asset class is necessary and the value of WIP is based on Cost. It is expected that most projects that are not completed at 30 June will be completed in the next financial year. Land Held for Resale Whilst the land is being developed, it will be held in "Work in Progress". Once the land is deemed ready to sell and Council has advertised its intention to sell, the land will be transferred to Land held for resale. Investment Property Investment Property is land or a building (or part of a building) held by Council to earn rental income or for capital appreciation rather than for use in the production or supply of goods or services or for administrative purposes. Land Held as Inventory This land is undeveloped and is held in preparation of development. As with land held for resale, whilst work is being carried out the asset will transfer to "Work in Progress". Once the land is deemed ready to sell and Council has advertised its intention to sell, the land will be transferred to Land held for resale. If the land is not to be developed for a substantial period the land should be reclassified to "Land" until such time as it meets other criteria.
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35.	Asset Valuation Thresholds (Capitalisation)
	Refer to Councils Asset Capitalisation Policy
36.	Asset Classifications & Revaluation Cycle
	Council will maintain a schedule by asset class outlining previous and future revaluation cycles. This will be reviewed as part of the accounting for assets policy and updated on an annual basis.
37.	Unit Justification Document
	Council will maintain a unit justification document by asset class to be reviewed annually. The UJD will include; • A asset profile for each asset class • A valuation methodology for each asset class • A depreciation methodology for each asset class • A useful methodology for each asset class • A unit rate calculation including historical rates for each asset class
38.	Review
	The Accounting for Assets Policy shall be reviewed every four years, as determined by the Chief Executive Officer or as required in the light of significant legislative change.

Policy Adopted:			
Policy Reviewed:			



14.2 Financial Management Policy

Directorate: Corporate and Community Services

Report Author: Chief Financial Officer

Report Purpose: For Decision

Purpose

The Financial Management Policy has been developed to further strengthen Council's internal control and financial reporting framework.

OFFICER RECOMMENDATION:

That Council adopts the Financial Management Policy.

Moved: Cr Jodie Pretlove

Seconded: Cr Helen Hobbs

That Council adopts the Financial Management Policy.

CARRIED UNANIMOUSLY (5 / 0)

Declaration of Interest

No officer declared an interest under the *Local Government Act 2020 (LGA 2020)* in the preparation of this report.

Background

The financial management policy is a new Council policy designed to outline the framework for effective financial management, control, and reporting by the Council. Whilst the policy largely mirrors the requirements of the *Local Government Act 2020*, it also provides more detail around the individual policies, procedures and guidelines to ensure sound financial management and internal control processes.

A financial management policy provides effective financial governance, risk management, and ensuring compliance with regulations, ultimately leading to better decision-making and organisational efficiency.



The Policy has been endorsed by the Audit and Risk Committee on 9 June 2026.

Risk Management Implications

Risk identified:

There are no obvious risks for Council to mitigate or eliminate in regard to the proposal considered for funding support in this report.

Legislative Implications

The report complies with the requirements of the:
Local Government Act 2020

Environmental Implications

Nil

Financial and Budgetary Implications

Nil

Policy Implications

This report is supported by the following West Wimmera Shire Council Policy/s:

Not applicable

Council Plan Implications

This report supports the following sections of the West Wimmera Shire Council Plan 2021 – 2025:

Goal 4 – Operational excellence

4.5 Strive for long-term financial sustainability.

Communication Implications

No Communication Implications

Equal Impact Assessment

No Equal Impact Assessment is required

Conclusion

The adoption of the Financial Management Policy provides a framework and further guidance for effective financial control and reporting.



Attachments

1. WWSC Council Policy Financial Management Policy_-_ Draft April 2026 [**14.2.1** - 6 pages]



Council Policy Manual

WEST WIMMERA SHIRE COUNCIL

COUNCIL POLICY	
FINANCIAL MANAGEMENT POLICY	Policy No:
	Adopted by Council:
	Next review date: June 2030
Executive Director:	Director Corporate & Community Services
Responsible Officer:	Chief Financial Officer
Functional Area:	Financial Services
Introduction & Background	This policy outlines an agreed framework for the effective financial management, control and reporting by Council. Councillors take ultimate responsibility for the performance of Council and are accountable to the community. As Councillors are not involved in the day-to-day operations of the Council they rely on policies, procedures and internal controls to provide assurance about the information reported to them and in turn reported to the community and other stakeholders.
Purpose & Objectives	The purpose of this policy is to establish a framework for the effective management of West Wimmera Shire Council's financial resources. It ensures compliance with legislative requirements, promotes financial sustainability, and supports transparent and accountable financial decision-making.
Legislative Requirements	Section 101 of the Local Government Act 2020 (the Act) outlines the financial management principles the Council must comply with. These are: (a) revenue, expenses, assets, liabilities, investments and financial transactions must be managed in accordance with a Council's financial policies and strategic plans; (b) financial risks must be monitored and managed prudently having regard to economic circumstances; (c) financial policies and strategic plans, including the Revenue and Rating Plan, must seek to provide stability and predictability in the financial impact on the municipal community; (d) accounts and records that explain the financial operations and financial position of the Council must be kept.



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	For the purposes of the financial management principles, financial risk includes any risk relating to the following: (a) the financial viability of the Council; (b) the management of current and future liabilities of the Council; (c) the beneficial enterprises of the Council. Section 105 outlines the principles for accounts and records. These are: (1) The Principal Accounting Officer of a Council must ensure that there are kept proper accounts and records of the transactions and financial affairs of the Council. (2) A failure by a Council to keep proper accounts and records and the reason for that failure must be reported in the annual report. The Local Government Act 2020 requirements will be incorporated into Council documents and processes upon review.
Scope	This policy applies to all staff with financial delegations or involved with Council's financial services.
Responsibilities	There are essentially 3 main levels of responsibility within Council: Councillors (the governing body) The principles of sound financial management requires Councillors to actively oversee and monitor Councils operations to achieve long term sustainability. Council and Councillors act like the private sector board of directors, and are responsible for setting the strategic direction, for monitoring management performance and for monitoring control and accountability systems. The Chief Executive Officer (CEO) and the Executive Management Team (EMT) The CEO and the EMT are directly responsible for the day to day management of Council operations. They are responsible for implementing the strategic direction, for managing operations, obtaining resources and for providing information to council. Senior Officers with specific management responsibilities The officers' responsibilities are determined by the job they undertake, the resources that they manage and the delegated authorities that they are given.



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Financial Management Principles	All relevant legislative requirements of the Local Government Act 2020 provide the framework for sound financial management by Council including • Prudent management of financial risks • Stable and consistent rating policy • Long term financial stability • Full, accurate and timely reporting of financial information
Framework Summary	This Policy outlines the financial management framework through identifying and documenting the following key processes • Accounting Controls • Internal Audit • External Audit • Treasury Management • Financial Planning and Budgeting • Financial Reporting
Framework Details	
1.	Accounting controls An important part of financial management is the establishment of accounting controls to ensure financial information is reliable and reduce financial risks. Key internal control documents used by Council are outlined below by category; • Revenue Management - Revenue & Rating Strategy - Pricing Policy - Fees & Charges Schedule - Receipting Guidelines - Accounts Receivable Guidelines - Hardship policy



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	• Expense Management - Procurement Policy - Corporate Card Policy - Delegations of Authority - Annual Budget - Accounts Payable Guidelines • Treasury Management - Bank Reconciliations - Bank Authorisation Guidelines - Investment Policy - Borrowing Policy • Financial controls - End of Month Reconciliation Guidelines These above policy and procedures incorporate standard accounting control concepts including - Segregation of duties - Management review - System controls
2.	Internal Audit The Local Government Act 2020 outlines the responsibilities and structure of internal audit within local government in Victoria. It mandates that councils establish an Audit and Risk Committee to oversee the internal audit function. Key functions of the Audit and Risk Committee are - Development of an internal audit charter - Appointment of an independent internal auditor - adopt an annual work program The role of Internal Audit is to provide an independent and objective review and advisory service to provide assurance to the Council, Audit and Risk Committee, Chief Executive Officer and Management that financial and operational controls are: • designed to manage Council's risks and achieve the organisation's objectives;



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	• operating in an efficient, effective, ethical, and well-governed manner; and • assisting management in improving the organisation's business performance.
3.	External Audit In accordance with the Local Government Act 2020 the Auditor General is to be Council's auditor. The Auditor General is appointed to provide an opinion on council's annual financial reports. The Auditor General provides Council with a financial control audit that will assist in: • strengthening Council's good governance and policy framework • ensuring financial reports are compliant with legislation and Accounting Standards • reviewing and improving Council's financial management practices, its accountability for public monies, and financial performance Key Documents produced by the External Auditors to provide an opinion on Councils financial control and reporting are; - Management Letters - Audit Opinions
4.	Financial Planning and Budgeting Framework The Local Government Act 2020 requires councils to prepare key strategic and financial documents after every four-year election cycle. These include; - Annual Budget - Annual Performance statement - Council Plan (four-year plan) - Financial Plan (including four year budget) - Financial Plan (including ten-year plan budget) - Asset Plan (ten-year plan) - Revenue and Rating Plan (four-year plan) Key documents used by Council in planning and budgeting are; - Model Budget Statements - Performance reporting guide - Budget Guidelines (internal document)



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	- Pricing Policy
5.	Financial Reporting Framework The Local Government Act 2020 requires councils to deliver the following are the key reports on a regular cyclical basis: - Annual Report - Annual Financial Statemen - Annual Performance Statement - Quarterly Financial Reports to Council - Monthly Financial Reports to Management Reports are also required to be presented to the Audit and Risk Committee for review. Key documents used by Council in reporting are; - Model Financial Statements - Performance reporting framework guide

Policy Adopted:			
Policy Reviewed:			



15 Infrastructure Development and Works

15.1 Community & Commercial Advertising on Council Buildings & Structures Policy

Directorate: Infrastructure Development and Works

Report Author: Facilities and Quality Manager

Report Purpose: For Discussion

Purpose

The purpose of this report is to present the reviewed Community and Commercial Advertising on Council Buildings and Structures Policy to Council for adoption.

OFFICER RECOMMENDATION:

That Council adopts the Community and Commercial Advertising on Council Buildings and Structures Policy.

Moved: Cr Jodie Pretlove

Seconded: Cr Helen Hobbs

That Council adopts the Community and Commercial Advertising on Council Buildings and Structures Policy.

CARRIED UNANIMOUSLY (5 / 0)

Declaration of Interest

No officer declared an interest under the *Local Government Act 2020 (LGA 2020)* in the preparation of this report.

Background

The policy provides a framework for the management, assessment and approval of community and commercial advertising displayed on Council-owned buildings, structures and other assets under Council's care, control or management. Following a review of the existing policy, a number of updates have been made to ensure it remains current, practical and aligned with Council's objectives. The policy continues to support community organisations and local events while ensuring advertising is appropriately regulated to protect public amenity, public safety and Council's reputation.



Council owns and manages a range of buildings, structures and community facilities across the municipality. Requests may be received from businesses, sporting clubs, community groups, event organisers and other organisations seeking permission to display advertising, sponsorship signage or promotional material on Council owned assets.

The existing policy has been reviewed to ensure it remains contemporary, aligns with current legislative requirements and reflects Council's commitment to supporting community organisations while protecting public amenity and safety.

The revised policy provides greater clarity regarding:

- Commercial advertising on Council owned buildings and structures.
- Community advertising and promotion of local events and activities.
- Sponsor recognition signage associated with sporting and community facilities.
- Temporary advertising for community events.
- Digital and electronic advertising displays.
- Prohibited advertising content and activities.
- Approval processes and decision-making responsibilities.
- Compliance, removal and enforcement provisions.

The policy recognises the important role that sponsorship and community promotion play in supporting local sporting clubs, community organisations and events, while ensuring that advertising on Council assets is managed consistently and transparently.

The policy also provides guidance for applicants and Council officers regarding assessment criteria, approval requirements and compliance with relevant planning, building and statutory requirements.

Risk Management Implications

The policy assists Council in managing a range of operational, legal and reputational risks associated with advertising on Council assets.

The policy:

- Establishes a clear approval process.
- Ensures advertising proposals are assessed against safety and amenity considerations.
- Reduces the risk of inappropriate, offensive or unlawful advertising being displayed on Council assets.
- Supports compliance with relevant legislation and planning requirements.
- Provides clear authority for the removal of unauthorised advertising.
- Assists in managing potential reputational risks arising from commercial advertising or sponsorship arrangements.



The policy provides a consistent decision-making framework that reduces the risk of inconsistent or ad hoc approvals.

Legislative Implications

The policy has been prepared having regard to relevant legislation including:

- Local Government Act 2020.
- Planning and Environment Act 1987 (Vic)
- Relevant provisions of the West Wimmera Planning Scheme.
- Other applicable Commonwealth and Victorian legislation.

Approval under the policy does not remove any requirement to obtain planning permits, building permits, licences, consents or other statutory approvals where required.

The report complies with the requirements of the:

Local Government Act 2020

Planning and Environment Act 1987

Environmental Implications

Nil

Financial and Budgetary Implications

The adoption of this policy is not expected to have any significant financial implications.

Administrative costs associated with assessing applications and monitoring compliance will be managed within existing operational budgets.

Where applicable, fees and charges associated with advertising approvals may be recovered through Council's adopted Fees and Charges Schedule and Pricing Policy.

The policy also provides a framework for the recovery of costs associated with the removal of unauthorised advertising where necessary.

Policy Implications

This report is supported by the following West Wimmera Shire Council Policy/s:

Pricing Policy

Council Plan Implications

This report supports the following sections of the West Wimmera Shire Council Plan 2025 – 2029:



Goal 4 – Operational excellence

4.8 Improve organisational efficiency.

Communication Implications

The adoption of the policy will improve clarity and transparency for internal and external stakeholders.

The policy will be published on Council's website following adoption and will provide guidance to community members, sporting clubs, businesses and event organisers.

Key communication outcomes include:

- Clear expectations for advertising applications
- Improved transparency of approval processes
- Consistent messaging from Council officers
- Reduced ambiguity for community and commercial applicants
- Better awareness of temporary and sponsor signage opportunities

Council will use existing communication channels to inform stakeholders of the updated policy as required.

Equal Impact Assessment

No Equal Impact Assessment is required

Conclusion

The Community and Commercial Advertising on Council Buildings and Structures Policy provides Council with a clear and consistent framework for assessing and managing advertising on Council owned assets.

The policy balances the needs of community organisations, sporting clubs, event organisers and businesses with Council's responsibility to maintain public amenity, safety and the visual appearance of municipal assets. It also promotes transparency and consistency in decision making while ensuring compliance with relevant legislation and planning controls.

Adoption of the policy will provide an updated and contemporary framework for the management of community and commercial advertising across the municipality and support Council's strategic objective of maintaining well-managed and accessible community infrastructure.



Attachments

1. WWSC Council Policy_ Community Commercial Advertising on Council Buildings Policy
1 July 2026 - mar [**15.1.1** - 10 pages]
2. WWSC Council Policy_ Community Commercial Advertising on Council Buildings Policy
1 July 2026 - cle [**15.1.2** - 9 pages]



Council Policy Manual WEST WIMMERA SHIRE COUNCIL

COUNCIL POLICY	
COMMUNITY AND COMMERCIAL ADVERTISING ON COUNCIL BUILDINGS AND STRUCTURES POLICY	Policy No:
	Adopted by Council: 15 July 2026
	Next review date: 15 July 2030
Senior Manager/Executive Director:	Director Infrastructure Development & Works
Responsible Officer:	Quality and Facilities Manager
Functional Area:	Infrastructure Development and Works
Introduction and Background	
Advertising on external walls of Council-owned buildings and structures needs to be regulated. Council will assist in the exercising of discretion, when giving advice to businesses, considering if applicable any planning applications and/or authorising advertising on Council buildings. <u>Council recognises the value of advertising and promotional signage in supporting local businesses, community organisations, events and activities. However, advertising displayed on Council owned buildings and structures must be managed to ensure it is consistent with community expectations, protects public amenity and safety, and reflects Council's values and strategic objectives.</u> <u>This policy establishes the requirements and assessment criteria for community and commercial advertising on Council owned buildings and structures.</u>	
Purpose and Objectives	
To regulate non-Council advertising and promotion on Council owned buildings and structures. To primarily direct advertising signage to business identification, rather than the promotion of goods. <u>The purpose of this policy is to:</u> <u>Regulate advertising and promotional material displayed on Council owned buildings and structures.</u> <u>Support appropriate community advertising and promotion of local events and activities.</u> <u>Ensure commercial advertising is appropriately controlled and assessed.</u>	

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	• <u>Protect public amenity, safety, and the visual appearance of Council assets.</u> • <u>Ensure compliance with relevant legislation, planning controls and Council policies.</u> • <u>Provide a consistent and transparent framework for decision-making.</u>
<u>Response to the Overarching Governance Principles of the Local Government Act 2020.</u>	<u>Section 9 of the Local Government Act 2020 states that a Council must in the performance of its role give effect to the overarching governance principles.</u> <u>This policy is in response to the following overarching governance principle/s of the Local Government Act 2020:</u> <u>(b) The public transparency principles section 58.</u>
Definitions	<u>Buildings include all Council owned buildings.</u> <u>Structures include fences, signs, sheds and tanks.</u> <u>Advertising means any sign, banner, display, notice, logo, image, electronic display or promotional material intended to communicate information, promote goods, services, organisations, events or activities.</u> <u>Buildings means all Council owned buildings and facilities.</u> <u>Commercial Advertising means advertising intended primarily to promote a business, product, service, commercial activity or commercial enterprise.</u> <u>Community Advertising means advertising that promotes community organisations, local events, charitable activities, public information, volunteer opportunities, educational activities, sporting activities or initiatives that provide a demonstrable community benefit.</u> <u>Structures means Council owned fences, signs, sheds, tanks, sporting infrastructure, utility structures and other built assets.</u>
Policy Details	
<u>1.</u>	<u>Policy Statement</u> <u>No advertising may be placed on Council owned buildings or structures without prior written approval from Council or an authorised Council officer.</u> <u>Council may approve, refuse or impose conditions on advertising applications in accordance with this policy.</u> <u>Approval under this policy does not remove the requirement to obtain any planning permit, building permit, consent, licence or other statutory approval</u>

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	<u>that may be required.</u> <u>Council officers will provide reasonable assistance to applicants in identifying whether additional approvals may be required.</u>
<u>2.</u>	<u>Scope</u> <u>This policy applies to:</u> <u>Council owned buildings and structures buildings and structures located on Crown land where Council acts as Committee of Management or has management responsibilities, other facilities, land or infrastructure under Council's care, control or management.</u> <u>Approvals for advertising on Crown land remain subject to any requirements imposed by DEECA, lease or licence conditions or other statutory approvals.</u> <u>Including but not limited to:</u> <u>• Buildings and community facilities.</u> <u>• Fences and boundary structures.</u> <u>• Sheds and storage facilities.</u> <u>• Water tanks and utility structures.</u> <u>• Signs and noticeboards.</u> <u>• Sporting and recreation facilities.</u> <u>• Other Council owned infrastructure where advertising may be displayed.</u> <u>This policy applies to permanent and temporary advertising, including:</u> <u>• Banners.</u> <u>• Posters.</u> <u>• Signage.</u> <u>• Sponsor recognition signage.</u> <u>• Promotional displays.</u> <u>• Digital and electronic advertising displays.</u> <u>Any other advertising visible from a public place.</u>
<u>3.</u>	<u>Exclusions</u> <u>This policy does not apply to:</u> <u>• Council approved communications and promotional material.</u> <u>• Statutory notices required by legislation.</u> <u>• Emergency management information.</u> <u>• Regulatory and traffic signage.</u>



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	• <u>Directional and wayfinding signage.</u> • <u>Heritage interpretation signage.</u> • <u>Electoral signage where regulated by legislation.</u>
<u>1.4.</u>	Commercial Advertising Commercial advertising is not permitted on the walls of Council owned buildings without an application to Council. Considerations for Council will include: • Amenity • Fit with Council and community values • Safety and visual impact • Compliance with human rights legislation, and other Federal and State legislation. Commercial leases will include specific parameters for commercial advertising and promotion and will note restrictions in the lease schedule. Commercial advertising is generally discouraged on Council owned buildings and structures unless there is a demonstrated benefit to Council or the community. Applications for commercial advertising will be assessed against the following criteria: • Impact on public amenity. • Consistency with Council's values and strategic objectives. • Community expectations. • Visual appearance and design quality. • Traffic, pedestrian and public safety. • Impact on neighbouring properties. • Environmental and heritage considerations. • Compliance with relevant legislation and planning requirements. • Potential reputational impacts for Council. • Community benefit arising from the proposal.

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5.	<u>Sponsor Recognition Signage</u> <u>Council recognises that sponsorship arrangements assist sporting clubs, community organisations and user groups to remain financially sustainable.</u> <u>Sponsor recognition signage associated with sporting, recreation and community facilities is generally supported where:</u> <u>• It contributes to the sustainability of community organisations or facilities.</u> <u>• It is appropriately designed and maintained.</u> <u>• It does not adversely affect public amenity or safety.</u> <u>• It is consistent with the character and function of the facility.</u> <u>• It complies with any applicable planning and statutory requirements.</u> <u>Sponsor recognition signage remains subject to Council approval unless otherwise exempted under this policy.</u>
2-6.	<u>Community Advertising</u> <u>Community groups and individuals may apply to Council for permission to advertise community activities, events and information about group existence on Council owned buildings and structures. Considerations for Council will include:</u> <u>• Amenity</u> <u>• Fit with Council and community values</u> <u>• Safety and visual impact</u> <u>• Compliance with human rights legislation, and other Federal and State legislation</u> <u>• Community benefit of advertising.</u> <u>Council supports community advertising where it promotes activities and initiatives that provide a benefit to the municipality.</u> <u>• Applications for community advertising will be assessed against:</u> <u>• Community benefit.</u> <u>• Public amenity.</u> <u>• Visual impact.</u> <u>• Safety considerations.</u> <u>• Alignment with Council values.</u> <u>• Compliance with legislation and planning requirements.</u> <u>• Duration and location of the advertising.</u> <u>• Examples of community advertising may include:</u> <u>• Community events.</u>

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	• <u>Sporting activities.</u> • <u>Cultural activities.</u> • <u>Educational initiatives.</u> • <u>Public health campaigns.</u> • <u>Volunteer recruitment.</u> • <u>Charitable and fundraising activities.</u>	Formatted: Tab stops: 1.27 cm, List tab
7.	<u>Temporary Community Event Advertising</u> <u>Council supports temporary advertising that promotes local sporting, cultural, charitable, educational and community events.</u> <u>Temporary community event advertising may be approved through an administrative process where it:</u> • <u>Is displayed for a limited period</u> • <u>Does not create safety or visibility concerns</u> • <u>Is not attached to road signs, traffic control devices or other prohibited locations</u> • <u>Complies with planning and statutory requirements</u> <u>Council may establish guidelines, approved locations and standard conditions for temporary community event advertising.</u> <u>Alternatively, Council may exempt temporary community event advertising from formal approval where:</u> • <u>The advertising relates to a local community, sporting, cultural, charitable or educational event.</u> • <u>It is displayed for no more than 28 days before the event.</u> • <u>It is removed within 7 days after the event.</u> • <u>It is not attached to a road sign, traffic control device or other prohibited location.</u> • <u>It does not create a safety or visibility issue</u> • <u>It complies with any applicable planning or statutory requirements.</u> • <u>It is installed with the consent of the relevant land manager.</u>	Formatted: Centered, Numbered + Level: 1 + Numbering Style: 1, 2, 3, ... + Start at: 1 + Alignment: Left + Aligned at: 0.62 cm + Indent at: 1.25 cm Formatted: Space Before: 0 pt, After: 0 pt Formatted: Space Before: 0 pt, After: 0 pt Formatted: Space Before: 0 pt, After: 0 pt, Bulleted + Level: 1 + Aligned at: 0.63 cm + Indent at: 1.27 cm Formatted: Left
8.	<u>Digital and Electronic Advertising</u> <u>Digital, illuminated or electronic advertising may be considered where it:</u> • <u>Does not create a safety risk.</u> • <u>Does not unreasonably impact neighbouring properties.</u> • <u>Is appropriately designed and maintained.</u> • <u>Complies with relevant planning and regulatory requirements.</u> <u>Council may impose conditions relating to:</u>	

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	<u>Brightness levels.</u> <u>Operating hours.</u> <u>Animation and movement.</u> <u>Maintenance requirements.</u>
<u>9.</u>	<u>Prohibited Advertising</u> <u>Council will not approve advertising that:</u> <u>Is unlawful.</u> <u>Is misleading, deceptive or fraudulent.</u> <u>Promotes illegal activities.</u> <u>Contains offensive, obscene or inappropriate content.</u> <u>Discriminates against, vilifies or harasses individuals or groups.</u> <u>Is inconsistent with Council's values or strategic objectives.</u> <u>Creates unacceptable safety risks.</u> <u>Unreasonably detracts from the amenity of the area.</u> <u>Constitutes political advertising unless expressly authorised by legislation.</u> <u>Promotes political parties, candidates or political campaigns except where required or permitted by law.</u>
<u>3.10.</u>	<u>Permission Required</u> Written permission is required from Council prior to placing advertising on Council owned buildings and structures. Permission may include sunset clauses and requirements to remove advertising after temporary advertising periods. Planning approval may also be required for any signage (either through the issuing of a planning permit or applying an exemption pursuant to the West Wimmera Planning Scheme). Advice can be obtained from Councils Planning department. <u>Written approval must be obtained before advertising is installed, displayed or erected on Council owned buildings or structures.</u> <u>Council may impose conditions including:</u> <u>Display periods.</u> <u>Removal dates.</u> <u>Location restrictions.</u> <u>Design requirements.</u>

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	• <u>Maintenance obligations.</u> • <u>Insurance requirements.</u> <u>Where required, applicants must obtain all relevant planning, building or statutory approvals before installation.</u> <u>Sporting clubs, community committees, tenants, user groups and facility occupiers must obtain Council approval before installing advertising on any asset covered by this policy unless specifically exempted.</u>
<u>11.</u>	<u>Decision Making Authority</u> <u>Applications will generally be determined by the Director Infrastructure Development and Works or delegate under Council's Instrument of Delegation.</u> <u>The following matters may be referred to Council for determination:</u> • <u>Proposals that are inconsistent with this policy.</u> • <u>Matters with potential reputational, strategic, financial or legal implications.</u> • <u>Proposals likely to attract significant community interest or controversy</u> • <u>Naming rights arrangements or major sponsorship agreements</u> • <u>Permanent commercial advertising or prominent Council assets</u> • <u>Any matter that the Chief Executive Officer or relevant Director considers should be referred to Council.</u>
<u>12.</u>	<u>Application Process</u> <u>Applications must be submitted in the form required by Council and may be required to include:</u> • <u>Details of the applicant</u> • <u>Proposed advertising content</u> • <u>Location and dimensions</u> • <u>Proposed display period</u> • <u>Evidence of any required approvals</u> • <u>Public liability insurance details where required</u> • <u>Any other information reasonably requested by Council</u> <u>Council will assess applications having regard to this policy and any relevant statutory requirements.</u> <u>Council may require applicants to provide evidence of current public liability insurance prior to installation of approved advertising.</u>

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<u>13.</u>	<u>Removal and Compliance</u> <u>Council may remove, store or dispose of any advertising that:</u> <u>Has not been approved.</u> <u>Does not comply with approval conditions.</u> <u>Has exceeded an approved display period.</u> <u>Has become unsafe, damaged or unsuitable.</u> <u>Council may recover any reasonable costs associated with removal, storage, disposal or reinstatement of Council assets.</u>
<u>4-14.</u>	<u>Fees and Charges</u> <u>Any applicable permit fees that may apply will be assessed in accordance with Council's Pricing Policy.</u> <u>Applicable fees and charges will be determined in accordance with Council's adopted Fees and Charges Schedule and Pricing Policy.</u>
<u>15.</u>	<u>Related Legislation and Documents</u> <u>This policy should be read in conjunction with:</u> <u>Planning and Environment Act 1987 (Vic).</u> <u>Local Government Act 2020 (Vic).</u> <u>Relevant provisions of the West Wimmera Planning Scheme.</u> <u>Council Pricing Policy.</u> <u>Community Vision.</u> <u>Compliance with relevant Commonwealth and Victorian legislation.</u>
<u>5-16.</u>	<u>Review</u> <u>This Policy shall be reviewed every four years or as determined by the Chief Executive Officer.</u>

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Policy Adopted:	Ordinary Meeting 16/06/22	Minute Book Page	RecFind
Policy Reviewed:	Ordinary Meeting 25/07/02	Minute Book Page 10300	
	Ordinary Meeting 06/04/06	Minute Book Page 13682	
	Ordinary Meeting 11/03/10	Minute Book Page 17759	



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	Ordinary Meeting 16/10/14	Minute Book Page 27787	RecFind 14/004479
	Ordinary Meeting 16/06/17	Minute Book Page 35712	RecFind 17/002296
	Ordinary Meeting 16/06/22	Minute Book Page	Recfind



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COUNCIL POLICY	
COMMUNITY AND COMMERCIAL ADVERTISING ON COUNCIL BUILDINGS AND STRUCTURES POLICY	Policy No:
	Adopted by Council: 15 July 2026
	Next review date: 15 July 2030
Executive Director:	Director Infrastructure Development & Works
Responsible Officer:	Quality and Facilities Manager
Functional Area:	Infrastructure Development and Works
Introduction and Background	Council recognises the value of advertising and promotional signage in supporting local businesses, community organisations, events and activities. However, advertising displayed on Council owned buildings and structures must be managed to ensure it is consistent with community expectations, protects public amenity and safety, and reflects Council's values and strategic objectives. This policy establishes the requirements and assessment criteria for community and commercial advertising on Council owned buildings and structures.
Purpose and Objectives	The purpose of this policy is to: • Regulate advertising and promotional material displayed on Council owned buildings and structures. • Support appropriate community advertising and promotion of local events and activities. • Ensure commercial advertising is appropriately controlled and assessed. • Protect public amenity, safety, and the visual appearance of Council assets. • Ensure compliance with relevant legislation, planning controls and Council policies. • Provide a consistent and transparent framework for decision-making.



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Response to the Overarching Governance Principles of the Local Government Act 2020	Section 9 of the Local Government Act 2020 states that a Council must in the performance of its role give effect to the overarching governance principles. This policy is in response to the following overarching governance principle/s of the Local Government Act 2020: (b) The public transparency principles section 58.
Definitions	Advertising means any sign, banner, display, notice, logo, image, electronic display or promotional material intended to communicate information, promote goods, services, organisations, events or activities. Buildings means all Council owned buildings and facilities. Commercial Advertising means advertising intended primarily to promote a business, product, service, commercial activity or commercial enterprise. Community Advertising means advertising that promotes community organisations, local events, charitable activities, public information, volunteer opportunities, educational activities, sporting activities or initiatives that provide a demonstrable community benefit. Structures means Council owned fences, signs, sheds, tanks, sporting infrastructure, utility structures and other built assets.
Policy Details	
1.	Policy Statement No advertising may be placed on Council owned buildings or structures without prior written approval from Council or an authorised Council officer. Council may approve, refuse or impose conditions on advertising applications in accordance with this policy. Approval under this policy does not remove the requirement to obtain any planning permit, building permit, consent, licence or other statutory approval that may be required. Council officers will provide reasonable assistance to applicants in identifying whether additional approvals may be required.



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2.	Scope This policy applies to: Council owned buildings and structures buildings and structures located on Crown land where Council acts as Committee of Management or has management responsibilities, other facilities, land or infrastructure under Council's care, control or management. Approvals for advertising on Crown land remain subject to any requirements imposed by DEECA, lease or licence conditions or other statutory approvals. Including but not limited to: • Buildings and community facilities. • Fences and boundary structures. • Sheds and storage facilities. • Water tanks and utility structures. • Signs and noticeboards. • Sporting and recreation facilities. • Other Council owned infrastructure where advertising may be displayed. This policy applies to permanent and temporary advertising, including: • Banners. • Posters. • Signage. • Sponsor recognition signage. • Promotional displays. • Digital and electronic advertising displays. Any other advertising visible from a public place.
3.	Exclusions This policy does not apply to: • Council approved communications and promotional material. • Statutory notices required by legislation. • Emergency management information. • Regulatory and traffic signage. • Directional and wayfinding signage. • Heritage interpretation signage. • Electoral signage where regulated by legislation.

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4.	Commercial Advertising Commercial advertising is generally discouraged on Council owned buildings and structures unless there is a demonstrated benefit to Council or the community. Applications for commercial advertising will be assessed against the following criteria: • Impact on public amenity. • Consistency with Council's values and strategic objectives. • Community expectations. • Visual appearance and design quality. • Traffic, pedestrian and public safety. • Impact on neighbouring properties. • Environmental and heritage considerations. • Compliance with relevant legislation and planning requirements. • Potential reputational impacts for Council. • Community benefit arising from the proposal.
5.	Sponsor Recognition Signage Council recognises that sponsorship arrangements assist sporting clubs, community organisations and user groups to remain financially sustainable. Sponsor recognition signage associated with sporting, recreation and community facilities is generally supported where: • It contributes to the sustainability of community organisations or facilities. • It is appropriately designed and maintained. • It does not adversely affect public amenity or safety. • It is consistent with the character and function of the facility. • It complies with any applicable planning and statutory requirements. Sponsor recognition signage remains subject to Council approval unless otherwise exempted under this policy.
6.	Community Advertising Council supports community advertising where it promotes activities and initiatives that provide a benefit to the municipality. • Applications for community advertising will be assessed against: • Community benefit. • Public amenity. • Visual impact.

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	• Safety considerations. • Alignment with Council values. • Compliance with legislation and planning requirements. • Duration and location of the advertising. • Examples of community advertising may include: • Community events. • Sporting activities. • Cultural activities. • Educational initiatives. • Public health campaigns. • Volunteer recruitment. • Charitable and fundraising activities.
7.	Temporary Community Event Advertising Council supports temporary advertising that promotes local sporting, cultural, charitable, educational and community events. Temporary community event advertising may be approved through an administrative process where it: • Is displayed for a limited period • Does not create safety or visibility concerns • Is not attached to road signs, traffic control devices or other prohibited locations • Complies with planning and statutory requirements Council may establish guidelines, approved locations and standard conditions for temporary community event advertising. Alternatively, Council may exempt temporary community event advertising from formal approval where: • The advertising relates to a local community, sporting, cultural charitable or educational event. • It is displayed for no more than 28 days before the event. • It is removed within 7 days after the event. • It is not attached to a road sign, traffic control device or other prohibited location. • It does not create a safety or visibility issue • It complies with any applicable planning or statutory requirements. • It is installed with the consent of the relevant land manager.



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8.	Digital and Electronic Advertising Digital, illuminated or electronic advertising may be considered where it: • Does not create a safety risk. • Does not unreasonably impact neighbouring properties. • Is appropriately designed and maintained. • Complies with relevant planning and regulatory requirements. Council may impose conditions relating to: • Brightness levels. • Operating hours. • Animation and movement. • Maintenance requirements.
9.	Prohibited Advertising Council will not approve advertising that: • Is unlawful. • Is misleading, deceptive or fraudulent. • Promotes illegal activities. • Contains offensive, obscene or inappropriate content. • Discriminates against, vilifies or harasses individuals or groups. • Is inconsistent with Council's values or strategic objectives. • Creates unacceptable safety risks. • Unreasonably detracts from the amenity of the area. • Constitutes political advertising unless expressly authorised by legislation. • Promotes political parties, candidates or political campaigns except where required or permitted by law.



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10.	Permission Required Written approval must be obtained before advertising is installed, displayed or erected on Council owned buildings or structures. Council may impose conditions including: • Display periods. • Removal dates. • Location restrictions. • Design requirements. • Maintenance obligations. • Insurance requirements. Where required, applicants must obtain all relevant planning, building or statutory approvals before installation. Sporting clubs, community committees, tenants, user groups and facility occupiers must obtain Council approval before installing advertising on any asset covered by this policy unless specifically exempted.
11.	Decision Making Authority Applications will generally be determined by the Director Infrastructure Development and Works or delegate under Council's Instrument of Delegation. The following matters may be referred to Council for determination: • Proposals that are inconsistent with this policy. • Matters with potential reputational, strategic, financial or legal implications. • Proposals likely to attract significant community interest or controversy • Naming rights arrangements or major sponsorship agreements • Permanent commercial advertising or prominent Council assets • Any matter that the Chief Executive Officer or relevant Director considers should be referred to Council.
12.	Application Process Applications must be submitted in the form required by Council and may be required to include: • Details of the applicant • Proposed advertising content



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	• Location and dimensions • Proposed display period • Evidence of any required approvals • Public liability insurance details where required • Any other information reasonably requested by Council Council will assess applications having regard to this policy and any relevant statutory requirements. Council may require applicants to provide evidence of current public liability insurance prior to installation of approved advertising.
13.	Removal and Compliance Council may remove, store or dispose of any advertising that: • Has not been approved. • Does not comply with approval conditions. • Has exceeded an approved display period. • Has become unsafe, damaged or unsuitable. Council may recover any reasonable costs associated with removal, storage, disposal or reinstatement of Council assets.
14.	Fees and Charges Applicable fees and charges will be determined in accordance with Council's adopted Fees and Charges Schedule and Pricing Policy.
15.	Related Legislation and Documents This policy should be read in conjunction with: • Planning and Environment Act 1987 (Vic). • Local Government Act 2020 (Vic). • Relevant provisions of the West Wimmera Planning Scheme. • Council Pricing Policy. • Community Vision. • Compliance with relevant Commonwealth and Victorian legislation.
16.	Review This Policy shall be reviewed every four years or as determined by the Chief Executive Officer.



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Policy Adopted:			
Policy Reviewed:	Ordinary Meeting 25/07/02	Minute Book Page 10300	
	Ordinary Meeting 06/04/06	Minute Book Page 13682	
	Ordinary Meeting 11/03/10	Minute Book Page 17759	
	Ordinary Meeting 16/10/14	Minute Book Page 27787	RecFind 14/004479
	Ordinary Meeting 16/06/17	Minute Book Page 35712	RecFind 17/002296
	Ordinary Meeting 16/06/22	Minute Book Page	Recfind



16 Sealing Schedule

Nil.

17 Late Items of Business

Pursuant to West Wimmera Shire Council Governance Rules – Division 3 Section 20:

20. Late Business

If the agenda for a Council meeting makes provision for late business, business cannot be admitted as late business other than by resolution of Council, and only then if it:

- *20.1 relates to or arises out of a matter which has arisen since distribution of the agenda; and*
- *20.2 cannot safely or conveniently be deferred until the next Council meeting.*

18 Confidential Reports

OFFICER RECCOMENDATION:

That Council considers the confidential reports below in accordance with Section 66 (5) (a) and (b) of the Local Government Act 2020 and records the ground or grounds for determining to close the meeting to the public as follows:

Item 18.1 Appointment of CEO Employment Matters Advisory Committee Chair

(f) personal information, being information which if released would result in the unreasonable disclosure of information about any person or their personal affairs;

Item 18.2 Kaniva and Serviceton Bowls Clubs - Construction Request for Quote

(g) private commercial information, being information provided by a business, commercial or financial undertaking that—

(i) relates to trade secrets; or

(ii) if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage;



Item 18.3 2026-27 Local Sports Infrastructure Fund Applications - Kaniva Cricket Training Facilities Project and Edenhope Recreation Reserve Netball and Tennis Facilities Design Project

(a) Council business information, being information that would prejudice the Council's position in commercial negotiations if prematurely released;

Item 18.4 Round 1 Game On: Teaming Up for Climate Action - Funding Application Support Kaniva Leeor United Football Netball Club

(a) Council business information, being information that would prejudice the Council's position in commercial negotiations if prematurely released;



Moved: Cr Richard Hicks

Seconded: Cr Jodie Pretlove

That Council pursuant to Section 66 (2)(a) of the *Local Government Act 2020* close the meeting to members of the public to resolve on matters pertaining to the following items and note Item 18.4 Round 1 Game On: Teaming Up for Climate Action - Funding Application Support Kaniva Leeor United Football Netball Club be removed from the agenda as it has been dealt with at an Unscheduled Council Meeting held 13 July 2026:

Item 18.1 Appointment of CEO Employment Matters Advisory Committee Chair

(f) personal information, being information which if released would result in the unreasonable disclosure of information about any person or their personal affairs;

Item 18.2 Kaniva and Serviceton Bowls Clubs - Construction Request for Quote

(g) private commercial information, being information provided by a business, commercial or financial undertaking that—

(i) relates to trade secrets; or

(ii) if released, would unreasonably expose the business, commercial or financial undertaking to disadvantage;

Item 18.3 2026-27 Local Sports Infrastructure Fund Applications - Kaniva Cricket Training Facilities Project and Edenhope Recreation Reserve Netball and Tennis Facilities Design Project

(a) Council business information, being information that would prejudice the Council's position in commercial negotiations if prematurely released;

CARRIED UNANIMOUSLY (5 / 0)



19 Close of Meeting

Meeting closed:

The Council Meeting - 15 July 2026 was declared closed at 3:25pm

Next Meeting:

19 August 2026

Edenhope

Mayor's Signature
