



MINUTES

ORDINARY COUNCIL MEETING HELD ON THURSDAY 16 FEBRUARY 2023 AT THE SHIRE OF MURRAY

INDEX

1.	DECLARATION AND OPENING/ANNOUNCEMENT OF VISITORS	1
2.	ATTENDANCE AND APOLOGIES.....	1
3.	DISCLOSURE OF INTEREST	1
4.	ANNOUNCEMENTS BY THE CHAIR WITHOUT DISCUSSION	1
5.	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	1
6.	PUBLIC QUESTION TIME	1
7.	APPLICATIONS FOR LEAVE OF ABSENCE	1
8.	PETITIONS, DEPUTATIONS AND PRESENTATIONS.....	1
9.	CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS	2
9.1	Confirmation of the Minutes of the Ordinary Council Meeting 15 December 2022	2
10.	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN	2
11.	QUESTIONS WITHOUT NOTICE	2
12.	ANNOUNCEMENTS OF CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC	2
13.	BUSINESS NOT DEALT WITH FROM PREVIOUS MEETING	2
14.	REPORTS OF OFFICERS.....	2
14.1	Payments for the Period 1 December 2022 to 31 January 2023	2
14.2	Financial Report for the Period 1 December 2022 to 31 January 2023	4
14.3	Audited Financial Statements for the 2021 - 2022 Financial Year	13
14.4	Annual Report and Audited Financial Statements for the 2021 - 2022 Financial Year	17
14.5	Compliance Audit Return – 1 January 2022 – 31 December 2022	56
14.6	CEO Report	63
15.	REPORTS OF COMMITTEES.....	63
15.1	Audit Committee	63
16.	REPORTS OF DELEGATES.....	65
17.	ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN.....	65
18.	NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE CHAIRMAN OR BY DECISION OF THE MEETING	65
19.	CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC.....	65
20.	ADVICE OF NEXT MEETING.....	65
21.	CLOSURE.....	65

1. DECLARATION AND OPENING/ANNOUNCEMENT OF VISITORS

The Chairman declared the meeting open at 6.45pm noting that he had approved the attendance via video of Cr's Abetz and Dewhurst.

2. ATTENDANCE AND APOLOGIES**Councillors**

Cr David Bolt	Shire of Murray (Chairman)
Cr Kerry Busby	City of Armadale
Cr Emma Flynn	City of Armadale
Cr Glenn Dewhurst (Via Video)	City of Gosnells
Cr Peter Abetz (Via Video)	City of Gosnells
Cr Peter Rogers	City of Mandurah
Cr Jenny Green	City of Mandurah
Cr Steve Lee	Shire of Murray
Cr Morgan Byas	Shire of Serpentine Jarrahdale
Cr Ken Manolas	City of South Perth

Apologies

Cr Dean Strautins	Shire of Serpentine Jarrahdale
Mayor Greg Milner	City of South Perth

RRC Officers

John McNally	Chief Executive Officer
--------------	-------------------------

Member Council Officers

Mike Andrews	Executive Director Technical Services	City of Armadale
Neil Burbridge	Head of Environment and Sustainability	City of Armadale
Matthew Hall	Director Works and Services	City of Mandurah
Alan Smith	Director Technical Services	Shire of Murray
Anita Amprimo	Director Infrastructure Services	City of South Perth
Reza Najafzadeh	Director Infrastructure Services	Shire of Serpentine Jarrahdale

Apologies - Member Council Officers

Kyle Boardman	Coordinator Waste Management	City of Mandurah
Martyn Glover	Director Infrastructure	City of Gosnells
Maria Hulls	Manager Development and Sustainability	City of Gosnells
Steven Wachter	Manager, Waste, Fleet and Facilities	Shire of Serpentine Jarrahdale

3. DISCLOSURE OF INTEREST

Nil

4. ANNOUNCEMENTS BY THE CHAIR WITHOUT DISCUSSION

- Chaired Ordinary Council Meeting 15 December 2022 via Video Conferencing;
- A number of discussions with the CEO.

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

6. PUBLIC QUESTION TIME

Nil

7. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

8. PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**9.1 Confirmation of the Minutes of the Ordinary Council Meeting 15 December 2022****MOVED GREEN/MANOLAS**

That the Minutes of the meeting held on the 15 December 2022 be **CONFIRMED** as a true and correct record.

CARRIED 10/0**10. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

Nil

11. QUESTIONS WITHOUT NOTICE

Nil

12. ANNOUNCEMENTS OF CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

Nil

13. BUSINESS NOT DEALT WITH FROM PREVIOUS MEETING

Nil

14. REPORTS OF OFFICERS**14.1 Payments for the Period 1 December 2022 to 31 January 2023****MOVED LEE/ROGERS**

Council **ENDORSE** the following list of payments covering the period 1 December 2022 to 31 January 2023.

CARRIED 10/0**PAYMENT SUMMARY - December 2022**

Voucher Remittance No.	DATE	CREDITOR NAME	DETAILS	AMOUNT \$
042	02.12.22	Itomic Web/App Specialists	Monthly website hosting – December 2022	56.00
043	02.12.22	ATO Super Clearing House	Super Guarantee and Salary Sacrifice – November 2022	3,284.46
044	06.12.22	Herbert Smith Freehills	Legal – advice – Wte Project	4,400.00
045	13.12.22	NextPhaze Business Solutions	Cloud File Storage – December 2022	422.90
046	13.12.22	Heather Fletcher	Reimbursement – ink cartridges	148.15
047	14.12.22	Rivers Regional Council	Salaries	3,257.53
048	14.12.22	Australian Taxation Office	Payroll Tax – November 2022	2,916.00
049	14.12.22	City of Gosnells	FOGO Feasibility Study – consultancy fees	1,736.62
050	19.12.22	R & Y Ruitenga	Accounting services – October to December 2022	3,650.00

Voucher Remittance No.	DATE	CREDITOR NAME	DETAILS	AMOUNT \$
051	19.12.22	Itomic Web/App Specialists	Monthly website hosting – January 2023	56.00
052	28.12.22	Rivers Regional Council	Salaries	3,257.53
053	31.12.22	National Australia Bank	Credit Card – December 2022 – (Staff Xmas Lunch \$144.50), (MYOB Subscription January 2023 \$130.00), (Card Fee \$9.00)	283.50
			TOTAL FOR DECEMBER	\$23,468.69

PAYMENT SUMMARY - January 2023

Voucher Remittance No.	DATE	CREDITOR NAME	DETAILS	AMOUNT \$
054	04.01.23	ATO Super Clearing House	Super Guarantee and Salary Sacrifice – December 2022	2,189.64
055	04.01.23	Rivers Regional Council	Sitting Fees – October to December 2022	27,037.50
056	05.01.23	NextPhaze Business Solutions	Cloud File Storage – January 2023	422.90
057	05.01.23	Heather Fletcher	Reimbursement Mobile Phone/Internet – March 2021 to March 2022	600.00
058	11.01.23	Rivers Regional Council	Salaries	3,257.53
059	18.01.23	Herbert Smith Freehills	Legal – advice – Wte Project	5,746.62
060	24.01.23	Office of the Auditor General	Audit for 2021/2022 Financial Year	23,100.00
061	25.01.23	Rivers Regional Council	Salaries	3,257.53
062	25.01.23	NextPhaze Business Solutions	MYOB support	41.25
063	25.01.23	Itomic Web/App Specialists	Monthly website hosting – February 2023	56.00
064	31.01.23	National Australia Bank	Credit Card – January (MYOB subscription January 2023) Card Fee (\$9.00)	139.00
			TOTAL FOR JANUARY	\$65,847.97

14.2 Financial Report for the Period 1 December 2022 to 31 January 2023
--

MOVED GREEN/MANOLAS

Council adopts the financial statements from 1 December 2022 to 31 January 2023 as follows:

CARRIED 10/0**DECEMBER****INCOME STATEMENT BY NATURE AND TYPE**

YTD % is	50%
-----------------	------------

ACCOUNT DESCRIPTION	BUDGET 2022/23 \$	REVISED BUDGET 2022/23 \$	ACTUAL YTD \$	ACTUAL TO REVISED BUDGET %
Operating Revenue				
Interest	50	50	1,077	2,154%
Contributions	312,100	312,100	312,100	100%
Other Income	0	0	4,000	
Total Operating Revenue	312,150	312,150	317,177	102%
Operating Expenditure				
Employee Costs	(143,800)	(143,800)	(70,823)	49%
Materials & Contracts	(59,800)	(59,800)	(27,789)	46%
Other Expenditure	(108,500)	(108,500)	(27,038)	25%
Total Operating Expenditure	(312,100)	(312,100)	(125,650)	40%
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS SURPLUS / (DEFICIT)	50	50	191,529	383,059%

GENERAL PURPOSE INCOME**YTD % is 50%**

ACCOUNT DESCRIPTION	BUDGET 2022/23 \$	REVISED BUDGET 2022/23 \$	ACTUAL \$	ACTUAL TO REVISED BUDGET %
Operating Revenue				
Interest	50	50	1,078	2156%
Total Operating Revenue	50	50	1,078	2156%

GOVERNANCE**YTD % is 50%**

ACCOUNT DESCRIPTION	BUDGET 2022/23 \$	REVISED BUDGET 2022/23 \$	ACTUAL \$	ACTUAL TO REVISED BUDGET %
Operating Revenue				
Contribution from Member Councils	312,100	312,100	312,100	100%
Total Operating Revenue	312,100	312,100	312,100	100%
Operating Expenditure				
Meetings	(500)	(500)	0	0%
Sitting Fees	(108,000)	(108,000)	(27,038)	25%
Conferences & Seminars	(500)	(500)	0	0%
Travel	(100)	(100)		
Administration Allocation	(203,000)	(203,000)	(94,611)	47%
Total Operating Expenditure	(312,100)	(312,100)	(121,649)	39%

ADMINISTRATION**YTD % is 50%**

ACCOUNT DESCRIPTION	BUDGET 2022/23 \$	REVISED BUDGET 2022/23 \$	ACTUAL \$	ACTUAL TO REVISED BUDGET %
Operating Revenue				
Other Income	0	0	4,000	
Total Operating Revenue	0	0	4,000	
Operating Expenditure				
Salaries and Wages	(120,000)	(120,000)	(58,886)	49%
Superannuation	(18,000)	(18,000)	(9,304)	52%
Leave Accruals	(4,000)	(4,000)	0	0%
Insurance - Workers Compensation	(1,800)	(1,800)	(2,633)	146%
Accounting and Audit Services	(36,000)	(36,000)	(7,310)	20%
Bank Fees	(300)	(300)	(115)	38%
Advertising	(300)	(300)	0	0%
Information Technology	(6,500)	(6,500)	(3,502)	54%
Insurance - Other	(9,700)	(9,700)	(11,152)	115%
Legal Services	(4,000)	(4,000)	(4,000)	100%
Other Office Expenses	(400)	(400)	(131)	33%
Consultants	(2,000)	(2,000)	(1,579)	79%
Total Operating Expenditure	(203,000)	(203,000)	(98,611)	49%

FINANCIAL ACTIVITY

ACCOUNT DESCRIPTION	ACTUAL YTD \$
Closing Funds represented by:	
Current Assets	
Cash	269,334
Reserve	0
Cash Management a/c Reserve Funds	268,994
Cash Management a/c Municipal Funds	73,818
Term Deposit Reserve Investment**	0
Debtors/Accrued Income	5,793
Total Current Assets	617,939
Current Liabilities	
Creditors & Accounts payable	25,534
Leave Provisions	29,006
Total Current Liabilities	54,540
Net Current Assets	563,399
Less:	
Accumulated Surplus	102,876
Restricted assets	268,994
Total Equity	371,870
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS SURPLUS / (DEFICIT)	191,529
FINANCIAL RATIOS IN RELATION TO YTD FIGURES	
CURRENT RATIO	
Current Assets less Restricted Assets	348,945
Current Liabilities less Liabilities Associated with Restricted Current Assets	25,534
Current Ratio =	13.67
DEBT RATIO	
Total Liabilities	61,086
Total Assets	616,546
Debt Ratio =	0.0991
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS SURPLUS / (DEFICIT)	191,529

CONTRIBUTION SETTING STATEMENT

ACCOUNT DESCRIPTION	BUDGET 2022/23 \$	REVISED BUDGET 2022/23 \$	ACTUAL \$
Operating Revenue			
General Purpose Funding	50	50	1,078
Total Operating Revenue	50	50	1,078
<u>Less:</u>			
Operating Expenditure			
Governance	(312,100)	(312,100)	(121,649)
Total Operating Expenditure	(312,100)	(312,100)	(121,649)
NET OPERATING SURPLUS / (DEFICIT) BEFORE CONTRIBUTIONS	(312,050)	(312,050)	(120,571)
<u>Less:</u>			
Transfer funds to Member Councils	(356,185)	(356,185)	0
<u>Plus:</u>			
Transfers from Reserves	268,993	268,993	0
<u>Plus:</u>			
Surplus Carry Fwd from Previous Yr	125,542	125,542	123,466
Write Back:			
Leave Entitlements Paid Out	(38,400)	(38,400)	
Contributions from Member Councils	312,100	312,100	312,100
SURPLUS / (DEFICIT)	0	0	314,995
Net Change in Assets Resulting from Operations	50	50	191,529
Transfer (to)/from Reserves (net)	(87,192)	(87,192)	0
Leave Entitlements Paid Out	(38,400)	(38,400)	
Surplus Brought Forward	125,542	125,542	123,466
SURPLUS	0	0	314,995

JANUARY 2023**INCOME STATEMENT BY PROGRAM****YTD % is 58%**

ACCOUNT DESCRIPTION	BUDGET 2022/23 \$	REVISED BUDGET 2022/23 \$	BUDGET YTD \$	ACTUAL YTD \$	YTD ACTUAL VARIANCE %	ACTUAL TO BUDGET %
Operating Revenue						
General Purpose Funding	50	50	29	1,364	4,574.99%	2,727.1%
Governance	312,100	312,100	312,100	312,100	0.00%	100.0%
Total Operating Revenue	312,150	312,150	312,129	313,464	0.43%	100.4%
Operating Expenditure						
Governance	(312,100)	(312,100)	(162,417)	(160,545)	(1.15)%	51.4%
Total Operating Expenditure	(312,100)	(312,100)	(162,417)	(160,545)	(1.15)%	51.4%
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS SURPLUS / (DEFICIT)	50	50	149,713	152,919	2.14%	102.1%

GENERAL PURPOSE INCOME**YTD % is 58%**

ACCOUNT DESCRIPTION	BUDGET 2022/23 \$	REVISED BUDGET 2022/23 \$	ACTUAL \$	ACTUAL TO REVISED BUDGET %
Operating Revenue				
Interest	50	50	1,364	2727%
Total Operating Revenue	50	50	1,364	2727%

GOVERNANCE**YTD % is 58%**

ACCOUNT DESCRIPTION	BUDGET 2022/23 \$	REVISED BUDGET 2022/23 \$	ACTUAL \$	ACTUAL TO REVISED BUDGET %
Operating Revenue				
Contribution from Member Councils	312,100	312,100	312,100	100%
Total Operating Revenue	312,100	312,100	312,100	100%
Operating Expenditure				
Meetings	(500)	(500)	0	0%
Sitting Fees	(108,000)	(108,000)	(54,075)	50%
Conferences & Seminars	(500)	(500)	0	0%
Travel	(100)	(100)		
Administration Allocation	(203,000)	(203,000)	(106,470)	52%
Total Operating Expenditure	(312,100)	(312,100)	(160,545)	51%

ADMINISTRATION**YTD % is 58%**

ACCOUNT DESCRIPTION	BUDGET 2022/23 \$	REVISED BUDGET 2022/23 \$	ACTUAL \$	ACTUAL TO REVISED BUDGET %
Operating Revenue				
Other Income	0	0	9,224	
Total Operating Revenue	0	0	9,224	
Operating Expenditure				
Salaries & Wages	(120,000)	(120,000)	(68,081)	57%
Superannuation	(18,000)	(18,000)	(10,758)	60%
Leave Accruals	(4,000)	(4,000)	0	0%
Insurance - Workers Compensation	(1,800)	(1,800)	(2,633)	146%
Accounting and Audit Services	(36,000)	(36,000)	(7,310)	20%
Bank Fees	(300)	(300)	(134)	45%
Advertising	(300)	(300)	0	0%
Information Technology	(6,500)	(6,500)	(4,693)	72%
Insurance - Other	(9,700)	(9,700)	(11,152)	115%
Legal Services	(4,000)	(4,000)	(9,224)	231%
Other Office Expenses	(400)	(400)	(131)	33%
Consultants	(2,000)	(2,000)	(1,579)	79%
Total Operating Expenditure	(203,000)	(203,000)	(115,694)	57%

FINANCIAL ACTIVITY

ACCOUNT DESCRIPTION	ACTUAL YTD \$
Closing Funds represented by:	
Current Assets	
Cash	207,876
Reserve	0
Cash Management a/c Reserve Funds	268,994
Cash Management a/c Municipal Funds	74,103
Term Deposit Reserve Investment**	0
Debtors/Accrued Income	9,821
Total Current Assets	560,795
Current Liabilities	
Creditors and Accounts payable	7,000
Leave Provisions	29,006
Total Current Liabilities	36,006
Net Current Assets	524,789
Less:	
Accumulated Surplus	102,876
Restricted assets	268,994
Total Equity	371,870
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS SURPLUS / (DEFICIT)	152,919
FINANCIAL RATIOS IN RELATION TO YTD FIGURES	
CURRENT RATIO	
Current Assets less Restricted Assets	291,801
Current Liabilities less Liabilities Associated with Restricted Current Assets	7,000
Current Ratio =	41.69
DEBT RATIO	
Total Liabilities	39,871
Total Assets	556,720
Debt Ratio =	0.0716
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS SURPLUS / (DEFICIT)	152,919

CONTRIBUTION SETTING STATEMENT

ACCOUNT DESCRIPTION	BUDGET 2022/23 \$	REVISED BUDGET 2022/23 \$	ACTUAL \$
Operating Revenue			
General Purpose Funding	50	50	1,364
Total Operating Revenue	50	50	1,364
<u>Less:</u>			
Operating Expenditure			
Governance	(312,100)	(312,100)	(160,545)
Total Operating Expenditure	(312,100)	(312,100)	(160,545)
NET OPERATING SURPLUS / (DEFICIT) BEFORE CONTRIBUTIONS	(312,050)	(312,050)	(159,181)
<u>Less:</u>			
Transfer funds to Member Councils	(356,185)	(356,185)	0
<u>Plus:</u>			
Transfers from Reserves	268,993	268,993	0
<u>Plus:</u>			
Surplus Carry Fwd from Previous Yr	125,542	125,542	123,466
Write Back:			
Leave Entitlements Paid Out	(38,400)	(38,400)	
Contributions from Member Councils	312,100	312,100	312,100
SURPLUS / (DEFICIT)	0	0	276,385
Net Change in Assets Resulting From Operations	50	50	152,919
Transfer (to)/from Reserves (net)	(87,192)	(87,192)	0
Leave Entitlements Paid Out	(38,400)	(38,400)	
Surplus Brought Forward	125,542	125,542	123,466
SURPLUS	0	0	276,385

14.3 Audited Financial Statements for the 2021 - 2022 Financial Year

MOVED LEE/ROGERS

That Council:

NOTES the Auditor's Findings Report for the Year Ended 30 June 2021 as follows:

CARRIED 10/0



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 Rivers Regional Council

To the Councillors of the Rivers Regional Council

Opinion

I have audited the financial report of the Rivers Regional Council (Council) which comprises:

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Council for the year ended 30 June 2022 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of matter – Basis of accounting

I draw attention to Note 1(a) of the financial report, which discloses that the Council has decided to wind up Rivers Regional Council. Consequently, the financial report has been prepared on a liquidation basis. My opinion is not modified in respect of this matter

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council Members for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council Members and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council Members for the financial report

The Chief Executive Officer of the Council is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Council's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Council.

The Council Members are responsible for overseeing the Council's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality control relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Rivers Regional Council for the year ended 30 June 2022 included in the annual report on the Council's website. The Council's management is responsible for the integrity of the Council's website. This audit does not provide assurance on the integrity of the Council's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Council to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
21 December 2022

14.4 Annual Report and Audited Financial Statements for the 2021 - 2022 Financial Year

MOVED DEWHURST/LEE

That Council ADOPT the Annual Report including the Audited Financial Statements for the period 1 July 2021 to 30 June 2022 as follows:

CARRIED 10/0

(ABSOLUTE MAJORITY ACHIEVED)



ANNUAL REPORT

2021 - 2022



CONTENTS

CHAIRMAN’S REPORT	1
CHIEF EXECUTIVE OFFICER’S REPORT	2
COMPOSITION OF RIVERS REGIONAL COUNCIL	5
STRATEGIC COMMUNITY PLAN AND CORPORATE BUSINESS PLAN ...	6
ESTABLISHMENT AGREEMENT	7
STATUTORY REPORTING/REQUIREMENTS	8
FINANCIAL STATEMENTS	13

CHAIRMAN'S REPORT



I am pleased to report on the activities of Rivers Regional Council (RRC) for the past twelve months.

The WtE Plant is under construction and the diversion of 400,000 tonnes of waste from landfill will be a substantial step change in the management of waste and resource recovery for approximately 525,000 people representing around 27% of the Perth metropolitan population. The plant will also attract significant renewable energy certificates and produce energy which will be sold back into the power grid for use by Councils and the general community. This project will no doubt be a substantial positive legacy for our Councils and Communities.

I am disappointed that a number of parties continue to work against the groups' efforts to achieve an effective and efficient means of diverting waste from landfill. News of a potential Waste to Energy levy will, if applied, have a significant adverse impact on the operation of the project.

I am pleased to acknowledge the dedicated and enthusiastic commitment of the CEO John McNally and Heather Fletcher as our Administrative Officer who have for many years ensured the professional operation of the office and we thank them sincerely for their untiring contribution.

Thank you also to the Deputy Chairman, Cr Kerry Busby for his support over the past twelve months and to all the Councillors and participating Council staff for their professional and responsible approach to all of the issues that have confronted us.

In conclusion, I express my gratitude to the Council for the honour and privilege to Chair for the last 12 months.

A handwritten signature in black ink, appearing to read 'David Bolt', with a long horizontal flourish extending to the right.

CR DAVID BOLT
CHAIRMAN

CHIEF EXECUTIVE OFFICER'S REPORT

It is a great pleasure to present my report, for the year ending 30 June 2022, covering the business of the Rivers Regional Council (RRC).



The Vision for Waste Management in this Region

The vision of RRC is to provide sustainable waste minimisation, recycling and Alternative Waste Treatment (AWT) services for Member Councils; to provide these services in a way which will move Member Councils and their communities substantially towards a zero-waste environment; and to undertake this role sustainably.

The contract for the Receipt and Processing of Waste for Resource Recovery via a Waste to Energy Plant had been executed in 2015 and following the significant efforts of all involved, financial close was successfully achieved in October 2018.

The successful commissioning of this plant will be a long lasting resource recovery benefit to participating Councils and their Communities over the next thirty (30) years. Construction of the WtE Plant is progressing in accordance with the construction program with a delay expected due to the impact of COVID19. Transition towards a Regional Subsidiary has progressed to the final consideration stage by the Department and Ministers Office.

In order to assist with its planning and decision-making, Council has appointed two 'formal' committees:

Audit Committee

The Audit Committee consists of Councillors established to guide and assist RRC with audits and financial management.

CEO's Annual Performance Review Committee

The CEO's Annual Performance Review Committee consists of Councillors who meet to review the CEO's performance, determine performance objectives to be met by the CEO and review the CEO's remuneration and contract of employment.

My thanks go to those Councillors who have participated on the RRC's two key committees.

Elected Representatives/Officers

RRC Establishment Agreement specifies that two (2) Councillors from each Member Council be appointed to the RRC while each Councillor has a Deputy who deputises in their absence.

.

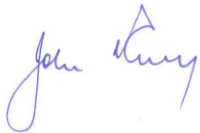
In addition, Officers are represented on the Technical Advisory Committee. The appointed Council Members, Deputies and Technical Officers as at the 30 June 2022 are as follows:

ELECTED MEMBERS	DEPUTIES	TECHNICAL OFFICERS
Armadale Cr Emma Flynn (from Oct 21) Cr Carole Frost (ceased Oct 21) Cr Kerry Busby (Deputy Chairman)	Cr Michelle Silver Cr Grant Nixon	Mr Kevin Ketterer Mr Mike Andrews Mr Johan Le Roux
Gosnells Cr Peter Abetz Cr Glenn Dewhurst	Cr Dave Griffiths Cr Sarah Patterson	Mr Martyn Glover Mr Ash Harding
Mandurah Cr Merv Darcy (ceased Oct 21) Cr Peter Rogers (from Oct 21) Cr Jenny Green	Cr Ahmed Zilani Cr Dave Schumacher	Mr Allan Claydon Mr Kyle Boardman Mr Matt Hall
Murray Cr David Bolt (Chairman) Cr Steve Lee	Cr Douglas McLarty Cr David Pike	Mr Alan Smith
Serpentine Jarrahdale Cr Morgan Byas Cr Bill Denholm (ceased Oct21) Cr Dean Strautins (from Oct 21)		Mr Steven Harding Mr Reza Najafzadeh Mr Matt Pennington Mr Steve Wachter
South Perth Cr Greg Milner Cr Ken Manolas	Cr Blake D'Souza	Mr Mark Taylor Ms Jaqueline Scott

I would once again like to express my appreciation to several people and groups for their continued work and support throughout the past year.

- *The Chairman for his advice and assistance during some difficult negotiations, Councillors and those who have deputised and those who have performed on the various committees associated with Council's business;*
- *Chief Executive Officers from the Member Councils;*
- *Those Officers who have given their time on the Technical Advisory Committee (TAC),*
- *Heather Fletcher (Administration Officer).*

Thanks to you all.



John McNally
CHIEF EXECUTIVE OFFICER

COMPOSITION OF RIVERS REGIONAL COUNCIL

The Rivers Regional Council district comprises the municipal districts of the six Member Councils containing 3,786 sq km's with a population of 414,001 people.

LOCAL AUTHORITY	*AREA sq km's	*POPULATION
City of Armadale	560.4	98,682
City of Gosnells	127	138,147
City Mandurah	174	90,306
Shire of Murray	2,000	19,000
Shire of Serpentine Jarrahdale	905	38,316
City of South Perth	20	46,100
TOTALS	3,786 sq km's	430,551

* Details from the WA Local Government Return

WASTE DATA-ANNUAL TONNAGE 2021/2022

	ARMADALE	GOSNELLS	MANDURAH	MURRAY	S/J	S/PERTH	TOTAL
Domestic Waste (MGB)	27,411	37,413	30,960	4,320	8,779	12,912	121,795
Kerbside Recycling	5,580	7,324	6,796	1,364	2,121	3,040	26,225
Kerbside Green	4,102	3,447	2,836	440	540	660	12,026
Kerbside Bulk Waste	3,252	4,677	2,997	548	2,406	700	14,580
Annual Rubbish Rate \$	385	330	306	373	477	325	-

STRATEGIC COMMUNITY PLAN AND CORPORATE BUSINESS PLAN

The Council 'Strategic Community Plan 2019' and 'Corporate Business Plan 2019' was updated and endorsed in April 2020.

KEY ELEMENTS

Vision

- *“To provide sustainable waste minimisation, recycling and AWT services for Member Councils.*
- *To provide these services in a way which will move Member Councils and their communities substantially towards a zero-waste environment.*
- *To undertake this role sustainably.”*

The current Key Result Areas are:

1. Waste Minimisation and Resource Recovery

- To provide waste services and infrastructure in a way which will move Member Councils and their communities substantially towards a zero-waste environment.

2. Organisational Effectiveness and Capability

- To effectively provide the service required by Member Councils.

The updated Corporate Business Plan includes the following priorities:-

- Manage the responsibilities of the Waste Agreements;
- Transition to a Regional Subsidiary
- Advocate on behalf of the Participants on matters which may affect the economics and operation of the WtE facility

ESTABLISHMENT AGREEMENT

The Establishment Agreement sets out the Regional Purposes of the Rivers Regional Council as follows:

REGIONAL PURPOSES

The RRC is established for the following regional purposes:

- “(a) to undertake the processing, recycling, treatment, sale and disposal of Household Waste delivered by the Participants;*
 - (b) to investigate and assess the possibilities and methodology of carrying out and to identify funding opportunities for, any service or facility on a regional basis;*
 - (c) without limiting any of the other regional purposes set out in this clause:*
 - (i) to investigate and assess the possibilities and methodologies of undertaking the processing, recycling, treatment, sale and disposal of waste, other than Household Waste, which is delivered by the Participants (but not to carry out that undertaking); and*
 - (ii) to acquire any interest in land considered by the RRC to be necessary or desirable to accommodate facilities for the processing, recycling, treatment, sale and disposal of waste referred to in sub-paragraph (i);*
 - (d) to influence and liaise with Local, State and Federal Governments in the development of policies and legislation for the benefit of the Region;*
 - (e) to provide advice, information and education to the Participants and the communities of the Participants in relation to the functions of the Participants; and*
 - (f) to carry out and do all other acts and things which are reasonably necessary for the bringing into effect of the purposes referred to in paragraphs (a) to (e) inclusive of this clause.”*
-
-

STATUTORY REPORTING/REQUIREMENTS

The following section outlines the RRC's response to legislative requirements applicable to the Regional Council.

Attendance by Councillors – Council/Committee Meetings 2021/2022

COUNCILLOR	Number of Meetings Attended
David Bolt (Chairman)	6
Kerry Busby (Deputy Chairman)	6
Carole Frost (<i>Retired October 2021</i>)	2
Peter Abetz	5
Glenn Dewhurst	4
Jenny Green	6
Merv Darcy (<i>Retired October 2021</i>)	1
Steve Lee	6
Morgan Byas	6
Bill Denholm (<i>Retired October 2021</i>)	2
Greg Milner	5
Ken Manolas	5
Emma Flynn (<i>Commenced after LG Elections 2021</i>)	3
Dean Strautins (<i>Commenced after LG Elections 2021</i>)	4
Peter Rogers (<i>Commenced after LG Elections 2021</i>)	4

Note: Six (6) Meetings per Year, Four (4) From Elections Oct 2021.

Diversity Data

Number of Council Members	Age Band
0	18-24
3	25-34
1	35-44
1	45-54
3	55-64
4	>64
0	Aboriginal or Torres Strait Islander
10	Male
2	Female
<ul style="list-style-type: none"> Dutch 1 German 1 Latvian 1 English 9 	Linguistic background – Language spoken in childhood home
<ul style="list-style-type: none"> Australia 8 UK 2 Germany 1 Channel Islands..... 1 	Country of Birth
2	People with Disability

Register of Complaints

The Local Government Act requires complaints in relation to breaches by Councillors received during the year to be reported. There were no such complaints received during 2021/2022.

Freedom of Information Act

During the 2021/2022 period the RRC received no freedom of information enquiries. In accordance with the requirements of the Freedom of Information Act 1992, the following information is provided:

Structure

The RRC is a Regional Local Government created under the Local Government Act 1995 in accordance with Part 3, Division 4 of the Act.

Each Member Council elects two (2) Elected Members to be their representatives on the Regional Council. Elected Members are appointed for a period of two years. The Members of the Regional Council elect a Chairman from amongst their number, following the Ordinary Local Government Elections held in October every two years.

Decision-Making

The RRC meets every two months. Due to Covid19 restrictions, all meetings were held via Video Conferencing. Decisions are made following consideration of a written report at these meetings. Unless required otherwise by Act or Regulation, the Members present are able to vote and make decisions on the basis of simple majority through a show of hands.

Public Participation

Members of the Public may attend the Regional Council's meetings and, at the commencement of each meeting, utilise the facility available to ask questions of the Regional Council on matters pertaining to the Regional Council's business. The process for doing this is governed by a procedure adopted by the Regional Council to ensure the orderly consideration of questions and the provision of responses, either verbally or in writing. Such procedures are influenced by both regulation and best practice.

Documentation

Inspection:

Documents held by the Regional Council which may be inspected by members of the public without the requirement of a formal Freedom of Information Application include the following:

All documents relevant to S 5.94 of the Local Government Act 1995, and in accordance with the conditions of S 5.95 of the Local Government Act 1995.

Free of Charge:

Documents of which copies are available free of charge are:

- ◆ Annual Report;
- ◆ Annual Budget;
- ◆ Strategic Plan/s;
- ◆ Strategic Community Plan and Corporate Business Plan.

Purchased:

All other documents listed under S 5.94 of the Local Government Act 1995 may be purchased, without the requirement of a formal Freedom of Information application, at the discretion of the Chief Executive Officer, except where the request is for electronic documents in which case documents may be emailed free of charge in PDF format (or similar).

Public access to documents:

The Regional Council has, on its website all current documentation which is available in electronic format suitable for viewing and accessing on the internet.

Disabilities Access and Inclusion Plan

The Regional Council has adopted a Disabilities Access and Inclusion Plan 2024 which was reviewed in June 2019. This is available for inspection on the Regional Council's website at www.rrc.wa.gov.au. The Plan identifies five key outcomes. The Regional Council is involved primarily with strategic planning and contract management and operates no facilities.

National Competition Policy

Under the terms of the Competition Principles Agreement between the Commonwealth and the States, Local Governments, including Regional Councils, are required to report on its operations in relation to competition principles, in order to determine whether any inequities occur. In the event that there are any areas found where competition principles are not equitable, the Local Government is required to provide a plan for achieving competitive neutrality or determine why it is in the best interests of the community for the inequity to continue.

The Rivers Regional Council did not, during the 2021/2022 financial year, engage in any activities which affected competitive neutrality.

Legislation Review

The Rivers Regional Council has a single piece of legislation in place, the Standing Orders Local Law, adopted in July 2002. It was reviewed in 2011 and Council endorsed at the Ordinary Council Meeting 16 June 2011:

“That Council RETAIN the Rivers Regional Council Standing Orders Local Law 2002.”

Public Interest Disclosure Act

The Rivers Regional Council did not have any reportable matters relating to the Public Interest Disclosure Act for the 2021/2022 period.

Payments to Employees

In accordance with the requirements of r.19B of the Local Government (Administration) Regulations 1996 (as amended), there is one employee of the RRC entitled to a salary of \$100,000 or more. That employee's annual salary falls in the band \$120,000 to \$129,999, with an actual remuneration of \$128,356 per annum.

Purchasing Policy

The Regional Council maintained compliance with the Local Government Act and endorsed a Purchasing Policy in June 2008, for all purchases of goods and/or services ensuring consistency and value for money for all purchasing activities. The Policy was reviewed in April 2021 with no changes.

Annual Compliance Return

The RRC's Annual Compliance Return for the period 1 January 2021 to 31 December 2021 was completed and lodged as required. There were no matters of non-compliance to report.

State Records Act

Principle 6 of State Records Commission Standard 2 refers to compliance requirements by the Regional Council. The following is a summary of those requirements:

Evaluation of Recordkeeping System

- The RRC's recordkeeping policies and procedures were evaluated as part of an organisational review early 2021 and formally adopted by Council 21 April 2022.
- Under the State Records Act 2000 the Recordkeeping Plan (RKP) must be reviewed within five years of the last approval date. During early 2020 the RKP was reviewed and updated with the State Records Commission subsequently approving the amended plan at a meeting 7 August 2020. The plan will require review in August 2025.
- During 2021/2022 the RRC's Records Keeping Plan (RKP) was adhered to and, being a very small authority, records are maintained in electronic records.
- Regular checks and reviews are undertaken to ensure records are maintained appropriately.

Recordkeeping Training Program

- Staff are encouraged to attend training courses outside the organisation or online wherever practicable.

Evaluation of the Recordkeeping Training Program

- The CEO reviewed the training program as part of the Recordkeeping Policy Review in April 2022.
- The measures put in place are satisfactory for a very small authority.

Recordkeeping Induction Program

- The Induction Program for new employees includes a verbal introduction to the RRC's recordkeeping system and practices and information about their recordkeeping responsibilities.
-
-

FINANCIAL STATEMENTS

For the Year Ending 30 June 2022

STATEMENT BY CHIEF EXECUTIVE OFFICER

RIVERS REGIONAL COUNCIL

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2022

Local Government Act 1995 Local Government (Financial Management) Regulations 1996

The attached financial report of the Rivers Regional Council for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the Rivers Regional Council at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 20th day of December 2022

John McNally

Chief Executive Officer

John McNally



Statement of Comprehensive Income by Nature or Type for the Year end 30 June 2022

	Note	2022 ACTUAL	2022 BUDGET	2021 ACTUAL
Revenue		\$	\$	\$
Contributions	4	338,199	338,200	379,500
Interest Earnings	6	70	100	145
Other Revenue/Income		40	-	670
		338,309	380,300	380,315
Expenses				
Employee Costs		(154,665)	(144,100)	(147,414)
Materials & Contracts		(58,132)	(85,600)	(99,266)
Other Expenditure		(106,576)	(108,500)	(108,350)
		(319,373)	(338,200)	(355,030)
Operating Result		18,936	100	25,286
Net Result		18,936	100	25,286
Other Comprehensive Income		-	-	-
Total Comprehensive Income		18,936	100	25,286

This Statement should be read in conjunction with the accompanying notes.



Statement of Financial Position as at 30 June 2022

	Note	2022 ACTUAL \$	2021 ACTUAL \$
CURRENT ASSETS			
Cash and Cash Equivalents	6	429,334	394,415
Trade and Other Receivables	5	205	737
Total Current Assets		429,539	395,152
TOTAL ASSETS		429,539	395,152
CURRENT LIABILITIES			
Trade and Other Payables	7	28,663	27,177
Provisions Current	8	36,945	22,980
Total Current Liabilities		65,608	50,157
TOTAL LIABILITIES		65,608	50,157
NET ASSETS		363,931	344,995
EQUITY			
Retained Surplus		94,937	76,001
Reserves - Cash backed	9	268,994	268,994
TOTAL EQUITY		363,931	344,995

This Statement should be read in conjunction with the accompanying notes.



Statement of Changes in Equity for the Year Ended 30 June 2022

	Note	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	TOTAL EQUITY \$
Balance as at 1 July 2020		50,715	268,994	319,709
Net Result		25,286	-	25,286
Total Other Comprehensive Income		-	-	-
Transfer from/(to) Reserves		-	-	-
Balance as at 30 June 2021	9	76,001	268,994	344,995
Net Result		18,936	-	18,936
Total Other Comprehensive Income		-	-	-
Transfer from/(to) Reserves, net		-	-	-
Balance as at 30 June 2022	9	94,937	268,994	363,931

This Statement should be read in conjunction with the accompanying notes.



Statement of Cash Flows for the Year Ended 30 June 2022

	Note	2022 ACTUAL \$	2021 ACTUAL \$
Cash Flows From Operating Activities			
<u>Receipts</u>			
Contributions		338,199	379,500
Interest received		70	145
Other revenue/income		39	669
Goods and Services Tax Received		5,018	7,876
		343,326	388,190
<u>Payments</u>			
Employee expenses		(140,700)	(153,377)
Materials and contracts		(56,646)	(97,177)
Goods and Services Tax Paid		(4,486)	(8,407)
Other expenditure		(106,575)	(108,349)
		(308,407)	(367,310)
Net Cash Provided By Operating Activities		34,919	20,880
Net Increase/(Decrease) in Cash Held		34,919	20,880
Cash and cash equivalents at the Beginning of the Year		394,415	373,535
Cash and cash equivalents at the End of the Year	6, 10	429,334	394,415

This Statement should be read in conjunction with the accompanying notes.



Notes to and Forming Part of the Accounts for the Year Ending 30 June 2022

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

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

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

Going Concern

The financial statements have not been prepared on a going concern basis and have been prepared on a liquidation basis. The Council decided on 18 February 2021, to wind up 60 days after the date the Minister has approved the formation of the Rivers Regional Subsidiary. The Participants have each executed a Deed of Dissolution of Rivers Regional Council, a Business Plan and Charter for the Rivers Regional Subsidiary, a Deed of Asset Transfer and a Deed of Novation covering the transfer of assets, liabilities and contractual responsibilities to the proposed Regional Subsidiary. As at 30 June 2022, the submission is still being considered by the Minister. It is expected that if Ministerial approval is received, the likely date for cessation of operations will be during the 2022/2023 financial year.

All assets and liabilities have been classified as current.

As per the Establishment Agreement, the Council can only wind up after settling all its liabilities and realising all its assets. At the date of issue of this annual financial report, the Council has not yet fully settled its liabilities or realised its assets.

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

The Council does not levy rates and therefore rating information required under Local Government (Financial Management) Regulations 1996 has not been included in these financial statements.

(c) Goods and Services Tax

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

Receivables or payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from or payable to the ATO is included with receivables or payables in the statement of financial position.

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

(d) Fair Value of Assets and Liabilities

When assessing the fair value of assets and liabilities, the Council uses the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, priority is given to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

(e) Grants, Donations and Other Contributions

Grants, donations and other contributions are recognised as revenues when the Council obtains control over the assets comprising the contributions.

(f) Cash and Cash Equivalents

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

(g) Impairment of Assets

In accordance with Australian Accounting Standards the Council's assets are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

(h) Provisions - Employee Benefits**(i) Short-term Employee Benefits**

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long Term Employee Benefits**Provisions – Employee Benefits**

All annual leave and long service leave provisions are in respect of employees' services up to the end of the reporting period.

Annual Leave

Annual leave is not expected to be settled wholly within twelve months after the end of the reporting period and is therefore considered to be 'other long term employee benefits'. The annual leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

The provisions for annual leave is classified as a current liability as the Council does not have an unconditional right to defer settlement of the liability for at least twelve months after the end of the reporting period.

Long Service Leave

Long Service Leave is not expected to be settled wholly within twelve months after the end of the reporting period and is therefore recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on National Government Bonds with terms to maturity that match, as closely as possible, the estimated future cash out flows.

Unconditional Long Service Leave provisions are classified as current liabilities as the Council does not have the unconditional right to defer settlement of the liability for at least twelve months after the end of the reporting period. Pre conditional and conditional Long Service Leave provisions are classified as non-current liabilities because the Council has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

(ii) Superannuation

The Council meets the statutory requirements of the Superannuation Guarantee Act by contributing the minimum 10.50% to the Aware Super (formerly the WA Local Government Superannuation Plan). The Council also contributes an additional 5% to Aware Super where voluntary contributions are made by employees. All funds to which the Council contribute are defined contributions plans.

The Council's contributions are recognised as an expense as they become payable.

(i) Trade and Other Payables

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

(j) Provisions

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

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

(k) Trade and Other Receivables

Trade receivables and other receivables include contributions due from participating Councils and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

Receivables expected to be collected within twelve months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Trade and other receivables are held with the objective to collect contractual cash flows and give rise to cashflows representing solely payments of principal and interest. These are therefore classified and measured at amortised cost using the effective interest rate method. Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value.

(l) Rounding

All figures shown in the financial report dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

(m) Comparatives

Where required, comparative figures have been adjusted to conform with changes in the presentation for the current financial year.

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the revised budget estimate, as adopted at the December 2021 Council meeting, for the relevant item of disclosure.

(n) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next twelve months, being the Council's operational cycle. In the case of liabilities where the Council does not have unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be realised in the next twelve months.

(o) Initial Application of Australian Accounting Standards

During the year, the Council assessed all of the new and revised Australian Accounting Standards and Interpretations which were compiled and became mandatory. The new and revised accounting standards did not have any impact on the Council's operations.

2. STATEMENT OF OBJECTIVES AND COMPONENT FUNCTIONS/ACTIVITIES**Statement of Objectives**

The South East Metropolitan Council was formally constituted by the First Establishment Agreement in June 2001 to undertake waste management research on behalf of the Cities of Armadale, Gosnells and South Perth.

Subsequently, by a Second Establishment Agreement the Participants agreed to amend the First Establishment Agreement by revoking it and substituted the Second Establishment Agreement. The name continued as the South East Metropolitan Regional Council.

The Participants agreed to amend the Second Establishment Agreement by revoking it and substituting it with a Third Establishment Agreement. By a Deed of Amendment the City of Mandurah, Shire of Murray and Shire of Serpentine Jarrahdale became Participants. Under the Third Establishment Agreement the name was changed to the Rivers Regional Council. This was formally approved by the Minister on 6 June 2008.

The Council is established for the following Regional purposes:

- (a) *To undertake the processing, recycling, treatment, sale and disposal of Household Waste delivered by the Participants.*
- (b) *To investigate and assess the possibilities and methodology of carrying out and to identify funding opportunities for, any service or facility on a regional basis;*
- (c) *Without limiting any of the other regional purposes set out in this clause:*
 - (i) *To investigate and assess the possibilities and methodologies of undertaking the processing, recycling, treatment, sale and disposal of waste, other than Household Waste, which is delivered by the Participants (but not to carry out that undertaking); and*
 - (ii) *To acquire any interest in land considered by the Council to be necessary or desirable to accommodate facilities for the processing, recycling, treatment, sale and disposal of waste referred to in sub-paragraph (i);*
- (d) *To influence and liaise with local, State and Federal Governments in the development of policies and legislation for the benefit of the Region;*
- (e) *To provide advice, information and education to the Participants and the communities of the Participants in relation to the functions of the Participants; and*
- (f) *To carry out and do all other acts and things which are reasonably necessary for the bringing into effect of the purposes referred to in the paragraphs (a) to (e).*

Component Functions/Activities

The Statement of Comprehensive Income is presented in a program format using the following classifications:

General Purpose Funding

Contributions from Member Councils.

Governance

- Interest from investments.
- Costs associated with participation by Member Council delegates.
- Costs associated with the management and administration of the Council.

Community Amenities

Costs associated with developing a regional strategic plan and selecting and implementing an Alternate Waste Treatment technology and associated facility.

3. ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	30 June 2022	30 June 2021
	\$	\$
Administration	429,539	395,152

4. CONTRIBUTIONS

The Rivers Regional Council's Establishment Agreement provides for annual contributions towards a Budget Deficiency be made as follows:

$$\text{Participants contribution} = \text{BD} \times \frac{\text{TP}}{\text{TTP}}$$

Where:

- BD is Budget Deficiency
- TP Is the number of tonnes of the Participant's Waste in the previous year;
- TTP is the number of tonnes of all the Participant's Waste in the previous year;
- "previous year" means the financial year preceding the financial year in which the Budget deficiency is to occur.

5. TRADE AND OTHER RECEIVABLES

Current	30 June 2022 \$	30 June 2021 \$
GST Receivable	205	737
	205	737

6. CASH AND CASH EQUIVALENTS**(a) Cash and Cash Equivalents**

Current	30 June 2022 \$	30 June 2021 \$
Cash and cash equivalents	429,334	394,415
	429,334	394,415
Unrestricted	160,340	125,421
Restricted	268,994	268,994
	429,334	394,415

(b) Restricted Cash and Cash Equivalents

The following restrictions have been imposed by regulations or other externally imposed requirements:

CURRENT	30 June 2022 \$	30 June 2021 \$
Reserves		
- Resource Recovery and Operations	248,404	248,404
- Annual Leave and Long Service Leave	20,590	20,590
	268,994	268,994

(c) Earnings on Investments

Account	30 June 2022 Actual \$	30 June 2022 Budget \$	30 June 2021 Actual \$
Municipal	70	100	146
	70	100	146

Council's Finance and Investment policy states that interest earned from investing money's held in reserves is to be classified as operating revenue and then transferred to the Municipal Fund.

7. TRADE AND OTHER PAYABLES

Current	30 June 2022 \$	30 June 2021 \$
Accrued Expenses	25,747	25,013
Sundry Creditors	2,916	2,164
	28,663	27,177

8. PROVISIONS

	30 June 2022 \$	30 June 2021 \$
Current		
Annual Leave Provision	28,609	17,261
Long Service Provision	8,336	5,719
Total	36,945	22,980
	36,945	22,980

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance as at 1 July 2021	17,261	5,719	22,980
Additional provisions	11,348	2,617	13,965
Amounts used	(0)	(0)	(0)
Closing balance as at 30 June 2022	28,609	8,336	36,945

Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least twelve months after the end of the reporting period.

With the Council expected to cease operations prior to the end of the 2022/2023 financial year, assessments of the actual settlement of liabilities is expected to occur as follows:

	30 June 2022 \$	30 June 2021 \$
Within twelve months of the end of the reporting period	28,609	17,261
More than twelve months after the end of the reporting period	-	-
	28,609	17,261

Long Service Leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least twelve months after the end of the reporting period.

With the Council expected to cease operations prior to the end of the 2022/2023 financial year, assessments indicate that actual settlement of liabilities is expected to occur as follows:

	30 June 2022 \$	30 June 2021 \$
Within twelve months of the end of the reporting period	8,336	5,719
More than twelve months after the end of the reporting period	-	-
	8,336	5,719

9. RESERVES

As at 30 June 2022 the Rivers Regional Council maintained reserves for various purposes. All of the cash backed reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash in Note 6.

(a) Resource Recovery and Operations Reserve

The purpose of this reserve is to fund of the ongoing day to day operations of the Regional Council, and to provide funds research into resource recovery and waste minimisation options and opportunities.

(b) Annual Leave and Long Service Leave

This reserve was established to provide funds for future Annual and Long Service Leave entitlements as accrued by staff in the employ of the Regional Council. This also includes accrued Annual Leave.

(c) Asset Replacement

This reserve was established to provide a source of funds for future asset replacement including plant and equipment, having regard to the depreciating nature of non-current assets.

RESERVES		30 June 2022 ACTUAL \$	30 June 2021 ACTUAL \$
(a)	Resource Recovery and Operations		
	Opening Balance 1 July	248,404	248,404
	Transfer from Accumulated Surplus	-	-
	Transfer to Accumulated Surplus	-	-
	Closing Balance 30 June	248,404	248,404
(b)	Annual and Long Service Leave		
	Opening Balance 1 July	20,590	20,590
	Transfer from Accumulated Surplus	-	-
	Transfer to Accumulated Surplus	-	-
	Closing Balance 30 June	20,590	20,590
TOTAL		268,994	268,994

10. NOTES TO THE STATEMENT OF CASH FLOWS

Cash and Cash Equivalents

For the purpose of the statement of cash flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short term deposits with original maturities of three months or less that are ready convertible to a known amount of cash and which are subject to insignificant risk of change in value.

	30 June 2022 ACTUAL \$	30 June 2021 ACTUAL \$
Cash and Cash Equivalents	429,334	394,415
	429,334	394,415

11. SUPERANNUATION

The Council complies with the minimum obligations under Federal Law and contributes in respect of its employees to one of the following Superannuation plans:-

(a) Aware Super

The Council contributes in respect of certain of its employees to an accumulated benefit superannuation fund established in respect of all Municipalities in the State. In accordance with statutory requirements, the Council contributes to Aware Super Plan amounts nominated by the Council. As such, assets are accumulated in the Plan to meet members' benefits as they accrue. No liability of the Council has been recognised as at the reporting date in respect of superannuation benefits for its employees.

The amount of Superannuation contribution paid by the Council during the reporting period was:

	30 June Actual 2022 \$	30 June Actual 2021 \$
Local Government Member Scheme (Aware Super)	7,382	7,909
Local Government Superannuation Guarantee Charge (Aware Super)	11,469	12,074
	18,851	19,983

12. TRUST FUNDS

The Council has no funds being held in trust.

13. EMPLOYEE NUMBERS

2022 2021

The number of full time equivalent employees as at reporting date: 0.66 0.66

14. RELATED PARTY TRANSACTIONS**Key Management Personnel (KMP) Compensation Disclosures**

The total remuneration paid to key management personnel of the Council during the year are as follows:

Members of Council Remuneration

	30 June 2022 Actual \$	30 June 2022 Budget \$	30 June 2021 Actual \$
Annual Meeting Fees	106,171	108,000	108,550
Total Members Remuneration	106,171	108,000	108,550

Fees Paid to Council Members for Meeting Attendance for 2021/2022

COUNCIL MEMBER	CHAIR \$	CHAIR ALLOWANCE \$	CR FEE \$	DEPUTY CHAIR \$	DEPUTY CR \$	TOTAL \$
David Bolt (Chair)	10,020	10,020	-	-	-	20,040
Kerry Busby (D/Chair)	-	-	7,683	2,155	-	9,838
Carole Frost	-	-	2,267	-	-	2,267
Greg Milner	-	-	7,683	-	-	7,683
Ken Manolas	-	-	7,683	-	-	7,683
Steve Lee	-	-	7,473	-	-	7,473
Merv Darcy	-	-	2,267	-	-	2,267
Jenny Green	-	-	7,515	-	-	7,515
Morgan Byas	-	-	7,536	-	-	7,536
Bill Denholm	-	-	2,267	-	-	2,267
Peter Abetz	-	-	7,683	-	-	7,683
Glenn Dewhurst	-	-	7,683	-	-	7,683
Dean Strautins	-	-	5,268	-	-	5,268
Emma Flynn	-	-	5,415	-	-	5,415
Peter Rogers	-	-	5,353	-	-	5,353
Blake D'Souza	-	-	-	-	200	200
	10,020	10,020	83,776	2,155	200	106,171

Fees Paid to Council Members for Meeting Attendance for 2020/2021

COUNCIL MEMBER	CHAIR \$	CHAIR ALLOWANCE \$	CR FEE \$	DEPUTY CHAIR \$	DEPUTY CR \$	TOTAL \$
David Bolt (Chair)	10,300	10,300	-	-	-	20,600
Kerry Busby (D/Chair)	-	-	7,725	2,575	-	10,300
Carole Frost	-	-	7,725	-	-	7,725
Greg Milner	-	-	7,725	-	-	7,725
Ken Manolas	-	-	7,725	-	-	7,725
Steve Lee	-	-	7,725	-	-	7,725
Merv Darcy	-	-	7,725	-	-	7,725
Jenny Green	-	-	7,725	-	-	7,725
Morgan Byas	-	-	7,725	-	-	7,725
Bill Denholm	-	-	7,725	-	-	7,725
Peter Abetz	-	-	7,725	-	-	7,725
Glenn Dewhurst	-	-	7,725	-	-	7,725
Carl Celedin	-	-	-	-	200	200
Dave Griffiths	-	-	-	-	200	200
	10,300	10,300	84,975	2,575	400	108,550

Other Key Management Personnel (KMP) Remuneration

	30 June 2022 Actual \$	30 June 2021 Actual \$
Short Term Employee Benefits	106,543	115,637
Post-Employment Benefits	17,929	17,929
Other Long term Benefits	10,749	10,749
Total Members Remuneration	135,221	144,315

Short term Employee Benefits

These amounts include all salary and fringe benefits awarded to Key Management Personnel.

Post Employment Benefits

These amounts are the current year's estimated cost of providing for the Council's superannuation contributions made during the year.

Other Long term Benefits

These amounts represent long service leave benefits and annual leave benefits accruing during the year.

Related Parties

The Council's main related parties are as follows:

Key Management Personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any Elected Members, are considered Key Management Personnel. These also include close family members of key management personnel and entities controlled, jointly controlled by any of the key management personnel or their close family members.

Entities subject to significant influence

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

Transactions with related parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

The following transactions occurred with related parties during the year:

	2022	2021
Amounts Paid to related parties		
<i>Materials and Contracts</i>		
- Councillors - reimbursement of expenses	-	-
	-	-
Amounts Received from related parties		
Member Contributions - See Note 4	338,199	379,500
	338,199	379,500

15. MAJOR LAND TRANSACTIONS AND MAJOR TRADING UNDERTAKINGS**Major Trading Undertakings**

The Council does not consider any of its activities come under the definition of Trading Undertakings as per the Local Government Act 1995.

Major Land Transactions

No activities of this nature as defined in the Local Government Act 1995 occurred during this financial year.

16. BORROWINGS

The Council has no borrowings.

17. FINANCIAL RISK MANAGEMENT

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Council held the following financial instruments at reporting date:

	2022 \$	2021 \$
Financial Assets		
Cash and cash equivalents	429,334	394,415
	429,334	394,415
Financial Liabilities		
Payables	28,663	27,177
	28,663	27,177

(a) Cash and Cash Equivalents

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of an independent adviser. Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns. Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Council to interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts.

Another risk associated with cash and investments is credit risk - the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

SENSITIVITY ANALYSIS	30 JUNE 2022 \$	30 JUNE 2021 \$
Impact of a 1% (2020/2021:1%) movement in interest rates on cash and investments:		
Equity	4,293	3,944
Statement of Comprehensive Income	4,293	3,944

(b) Receivables

Council's major receivables generally comprise of member contributions, specific grants and goods services tax refunds where appropriate. Hence the credit risk is viewed as negligible. The Council makes provision for doubtful receivables, as required. There was no such provision at 30 June 2022.

No trade receivables are outstanding as at year end. The amount represents GST input tax credits to be claimed.

(c) Payables and Borrowings

Payables are subject to liquidity risk - that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended if required.

The balance of payables outstanding at year end are non-interest bearing and are due and payable within thirty days.

Council has no borrowings.

18. FUNCTION AND ACTIVITY

The Council operations as disclosed in this financial report encompass the following service oriented functions and activities:

	2022 ACTUAL \$	2022 BUDGET \$	2021 ACTUAL \$
Revenue			
General Purpose Funding	70	100	145
Governance	231,899	231,900	258,850
Community Amenities	106,300	106,300	121,320
	338,269	338,300	380,315
Expenses			
Governance	(212,772)	(231,900)	(245,417)
Community Amenities	(106,561)	(106,300)	(102,613)
	(319,333)	(338,200)	(355,030)
Net Result	18,936	100	25,286

19. AUDITORS REMUNERATION

	30 June 2022 \$	30 June 2021 \$
External Audit Services	21,100	20,500
	21,100	20,500

20. NET CURRENT ASSET POSITION

The net current asset position balance carried forward from the previous financial year after adjustment for restricted assets for the purpose of the 2021/2022 budget was \$104,911.

The actual net current asset position balance shown in the audited financial report at 30 June 2021 and after adjustment for restricted assets was \$102,181.

21. INTEREST IN THE RIVERS REGIONAL COUNCIL

In accordance with the provisions of the Establishment Agreement the Participants agreed that it is for the Council (RRC) to determine if a surplus or portion of a surplus is to be paid to the Participants and the manner and timing of any payment, having regard to the prudent management of its cash flow and financial requirements and other relevant matters. Any paid surplus is to be distributed between them in proportions calculated in accordance with the following guidelines.

Calculation of proportions

Each Participant is to receive a proportion of the Paid Surplus calculated as follows:

$$\text{Participant's proportion} = \text{PS} \times \frac{\text{TP}}{\text{TTP}}$$

Where:

- (a) PS is the Paid Surplus;
- (b) TP is the number of tonnes of the Participant's Waste in the relevant year;
- (c) TTP is the number of tonnes of all of the Participants' Waste in the relevant year;
- (d) "relevant year" means the financial year in which the Surplus occurs.

For the purpose of winding up, the proportion of each Participant is the proportion that the number of tonnes of the Participant's Waste for the previous five financial years bear to the number of tonnes of all of the Participants' Waste for the same period.

22. COMMITMENTS

The Council has no commitments as at the date of this financial report.

23. CONTINGENT LIABILITIES

The Council has no contingent liabilities as at the date of this financial report.

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No events occurred after the balance sheet date.

14.5 Compliance Audit Return – 1 January 2022 – 31 December 2022

MOVED ROGERS/MANOLAS

That:

- 1. The recommendations from the Audit Committee be ADOPTED.**
- 2. Council ENDORSE for Certification, the 2022 Compliance Audit Return for the period 1 January 2022 to 31 December 2022 as follows:**

CARRIED 10/0



Compliance Audit Return 2022

Commercial Enterprises by Local Governments			
No	Reference	Question	
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A

Delegation of Power/Duty			
No	Reference	Question	
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A
2	s5.16	Were all delegations to committees in writing?	N/A
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	N/A
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Yes
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes

Disclosure of Interest			
No	Reference	Question	
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	N/A
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required the Local	N/A



		Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Yes
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?	Yes
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Yes
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) of the Local Government Act 1995 recorded in the minutes of the council meeting at which the decision was considered?	N/A
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	Yes
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government in accordance with section 5.51A(1) of the Local Government Act 1995?	Yes

Disposal of Property

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

Elections

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

Finance

No	Reference	Question	
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	N/A
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	Yes
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes



Integrated Planning and Reporting

No	Reference	Question	
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? 16/4/2020	Yes
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? 16/4/2020	Yes
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes

Local Government Employees

No	Reference	Question	
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the <i>Local Government Act 1995</i> ?	N/A
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A

Official Conduct

No	Reference	Question	
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?	Yes
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	N/A

Optional Questions

No	Reference	Question	
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report. 21/04/2022	Yes
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report. 21/04/2022	Yes
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?	Yes
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes

Tenders for Providing Goods and Services

No	Reference	Question	
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	N/A
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	N/A
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	N/A
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	N/A
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	N/A



7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	N/A
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	N/A
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE?	N/A
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A

14.6 CEO Report

MOVED ROGERS/BUSBY

That:

The CEO'S report be RECEIVED

CARRIED 10/0

The CEO updated the Council on the issues surrounding the project completion date.

15. REPORTS OF COMMITTEES

15.1 Audit Committee

The Audit Committee reviewed the Compliance Audit Return 2022 prior to the OCM. Refer to Item 14.5.

The Mid Year Budget Review was also considered at the meeting and outcomes follows.

MOVED LEE/MANOLAS

1. ADOPT the Budget Review based on year to date Income and Expenditure to 31 December 2022.

2. APPROVE the Budget variations as follows:

CARRIED 10/0

ACCOUNT DESCRIPTION	BUDGET 2022/2023 \$	ACTUAL YTD DEC 2022 \$	FORECAST JUNE 2023 \$	REVISED BUDGET 2022/2023 \$	COMMENTS
General Purpose Income					
Operating Revenue					
Interest	50	1,078	2,000	2,000	Interest rates expected to remain high over next six months.
Total Operating Revenue	50	1,078	2,000	2,000	
Governance					
Operating Revenue					
Contribution from Member Councils	312,100	312,100	312,100	312,100	No change, contributions received in line with budget.
Total Operating Revenue	312,100	312,100	312,100	312,100	
Operating Expenditure					
Meetings	(500)	0	(500)	(500)	No change, expenditure forecast to be within budget.
Sitting Fees	(108,000)	(27,038)	(108,000)	(108,000)	No change, expenditure forecast to be within budget
Conferences & Seminars	(500)	0	(500)	(500)	No change, expenditure forecast to be within budget.

ACCOUNT DESCRIPTION	BUDGET 2022/2023 \$	ACTUAL YTD DEC 2022 \$	FORECAST JUNE 2023 \$	REVISED BUDGET 2022/2023 \$	COMMENTS
Travel	(100)	0	(100)	(100)	No change, expenditure forecast to be within budget.
Administration Allocation	(203,000)	(94,611)	(201,400)	(201,400)	
Total Operating Expenditure	(312,100)	(121,649)	(310,500)	(310,500)	
Administration					
Operating Revenue					
Other Income	0	4,000	9,200	9,200	Legal expenses incurred will be reimbursed.
Total Operating Revenue	0	4,000	9,200	9,200	
Operating Expenditure					
Salaries and Wages	(120,000)	(58,886)	(120,000)	(120,000)	No change in hours expected, expenditure forecast to be within budget.
Superannuation	(18,000)	(9,304)	(18,000)	(18,000)	Superannuation contributions for the year forecast to be within budget.
Leave Accruals	(4,000)	0	(4,000)	(4,000)	Leave accrual based on hours accrued for the year
Insurance - Workers Compensation	(1,800)	(2,633)	(2,700)	(2,700)	Budget amended based on premiums paid.
Accounting and Audit Services	(36,000)	(7,310)	(36,000)	(36,000)	No change, expenditure forecast to be within budget
Bank Fees	(300)	(115)	(300)	(300)	No change, expenditure forecast to be within budget
Advertising	(300)	0	(300)	(300)	No change, expenditure forecast to be within budget.
Information Technology	(6,500)	(3,502)	(6,500)	(6,500)	No change, expenditure forecast to be within budget.
Insurance - Other	(9,700)	(11,152)	(11,200)	(11,200)	Budget amended based on premiums paid.
Legal Services	(4,000)	(4,000)	(9,200)	(9,200)	Expenditure based on legal costs forecasted to be incurred.
Other Office Expenses	(400)	(131)	(400)	(400)	No change, expenditure forecast to be within budget
Consultants	(2,000)	(1,579)	(2,000)	(2,000)	No change, expenditure forecast to be within budget.
Total Operating Expenditure	(203,000)	(94,611)	(210,600)	(210,600)	
Less Allocated Out to Cost Centres	203,000	94,611	201,400	201,400	
NET	0	0	0	0	
SUMMARY					
Operating Revenue					
General Purpose Income	50	1,078	2,000	2,000	
Governance	312,100	312,100	312,100	312,100	
	312,150	313,178	314,100	314,100	
Operating Expenditure					
Governance	(312,100)	(121,649)	(310,500)	(310,500)	
	(312,100)	(121,649)	(310,500)	(310,500)	
NET SURPLUS	50	191,529	3,600	3,600	

ACCOUNT DESCRIPTION	BUDGET 2022/2023 \$	ACTUAL YTD DEC 2022 \$	FORECAST JUNE 2023 \$	REVISED BUDGET 2022/2023 \$	COMMENTS
Surplus/(Deficit) Brought Forward	125,542	123,466	123,466	123,466	
Paid Out Leave Entitlements	(38,400)	(0)	(38,400)	(38,400)	
Transfer (to)/from Reserves	(87,192)	(0)	(88,666)	(88,666)	
VARIATION IN SURPLUS	0	314,995	0	0	

16. REPORTS OF DELEGATES

Nil

17. ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

18. NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE CHAIRMAN OR BY DECISION OF THE MEETING

Nil

19. CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

Nil

20. ADVICE OF NEXT MEETING

The next Ordinary Council Meeting will be on **Thursday 20 April 2023** for an **Electronic Meeting** or at the **City of Armadale** if in-person required.

21. CLOSURE

There being no further business the meeting closed at 7.10pm