



2020—2021

Annual Report

West Wimmera Shire Council



Cover Art: Artist Geoffrey Carran putting the final touches on the Goroke Silos.



The best of country living

13 99 72 | www.westwimmera.vic.gov.au | PO Box 201 EDENHOPE VIC 3318

COUNCIL INFORMATION



OFFICES

Edenhope Civic Centre
49 Elizabeth Street, Edenhope
Tel: (03) 5585 9900
Fax: (03) 5585 9950

Kaniva District Office
25 Baker Street, Kaniva
Tel: (03) 5392 7700
Fax: (03) 5392 7750

POSTAL ADDRESS

PO Box 201
EDENHOPE VIC 3318

OFFICE HOURS

Monday to Friday
8.30am– 5.00pm

E - MAIL

council@westwimmera.vic.gov.au

WEBSITE

www.westwimmera.vic.gov.au

AUDITORS

Crowe Horwath
Ballarat

Victorian Auditor General
Melbourne

SOLICITORS

Meerkin & Apel
Greville Street, Prahran

Maddocks
La Trobe Street, Melbourne

Russell Kennedy Solicitors
La Trobe Street, Melbourne

BANKER

National Australia Bank

INTERNAL AUDITOR

RSD Audit
Breen Street, Bendigo

2021 ANNUAL REPORT

The *Local Government Act 1989* continues to apply to the preparation of council 2020/2021 annual reports in accordance with the savings and transitional provisions in section 329 (7)(b) of the *Local Government Act 2020*. Regulation 16 in the Local Government (Planning and Reporting) Regulations 2020 includes savings and transitional provisions, meaning the Local Government (Planning and Reporting) Regulations 2014 also continue to apply to council 2020/2021 annual reports.

The West Wimmera Shire Council annual report is a comprehensive report prepared in accordance with section 131 of the *Local Government Act 1989*.

The annual report contains the following:

- (a) a report of operations of the Council;
- (b) an audited performance statement;
- (c) audited financial statements;
- (d) a copy of the auditor's report on the performance statement, prepared under section 132;
- (e) a copy of the auditor's report on the financial statements under Part 3 of the *Audit Act 1994*;
- (f) any other matters prescribed by the regulations.

Acknowledgement of Country

The West Wimmera Shire Council respectfully acknowledges the Traditional Custodians of the land, and pays respects to their elders, past, present and emerging

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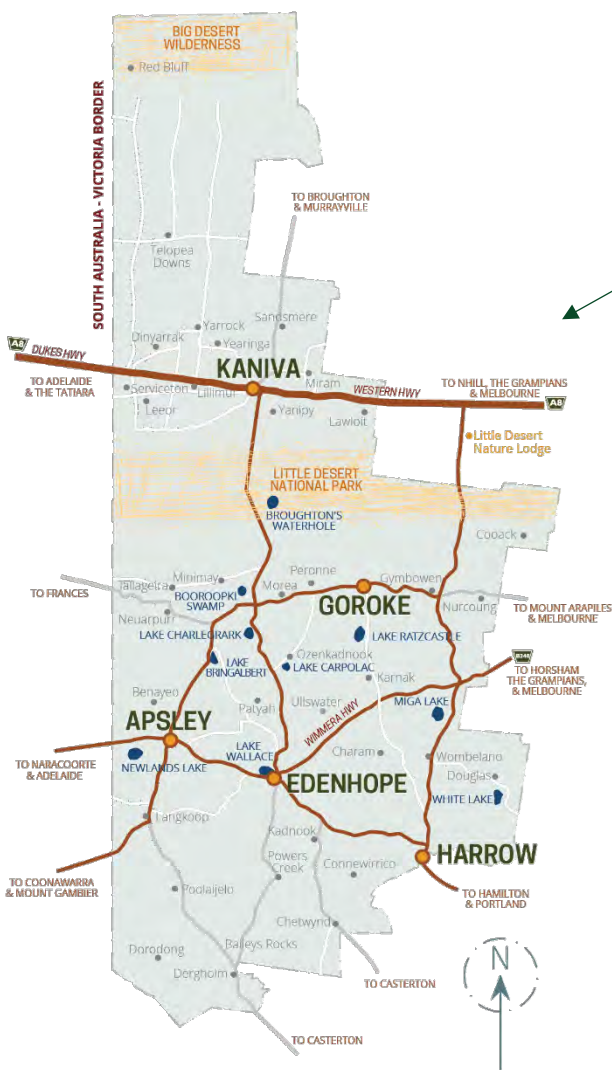
WEST WIMMERA SHIRE COUNCIL REPORT OF OPERATIONS FOR THE YEAR END 30 JUNE 2021

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ABOUT WEST WIMMERA

West Wimmera Shire Council (WWSC), situated along the Victorian - South Australian border, covers 9,200 square kilometres and includes the townships of Apsley, Edenhope and Harrow in the southern half of the shire through to Goroke, Kaniva and Serviceton in the north. Home to approximately 3,810 people, the region prides itself for its welcoming communities and wide diversity of industry and environment.

Consisting of untouched desert parks, vast wetlands and fertile plains, West Wimmera is equally known for its acres of wheat and legumes, and as a home to the famous Malleefowl, Red-tailed Black Cockatoo and a unique abundance of wildflowers.



A relaxed informal lifestyle, Mediterranean climate and spectacular scenery are the key features of the West Wimmera region. There is no commuter rush and any drive is framed by beautiful, natural vistas. The region boasts excellent education and healthcare services and well-equipped sporting facilities providing excellent outdoor activities for young and old.

A wide range of community groups also provide social and recreational opportunities for residents and help increase the strong sense of community.

COUNCIL VISION & VALUES

COUNCIL VISION

West Wimmera Shire delivers the very best experience and opportunity that rural living has to offer.

OUR VALUES

1. West Wimmera Shire Council values its resident population and its wellbeing. This will be demonstrated through promotion of viable and sustainable communities, the retention of the current population and support to grow communities.
2. West Wimmera Shire Council values good governance and transparent decision making. Supporting community groups and advocating on their behalf will enable open dialogue to occur with residents.
3. Representing the whole of West Wimmera is highly valued by Councillors.
4. A connected community, both via transport infrastructure and modern digital technology that enables us to be connected to the world for business and education.
5. Partnerships (locally, regionally, and with government) are valued as a way of ensuring sustainable service delivery.



Figure 1: Lake Charlegrark

MAYOR'S MESSAGE



On behalf of Council, it gives me great pleasure to present the Annual Report 2020/2021. This always represents a time to pause and reflect on our achievements of the past 12 months.

It has been another turbulent year for both Council and residents as COVID-19 restrictions continued to hinder many projects and advocacy opportunities. We spent a lot of the year trying to adequately maintain services throughout the global pandemic, as well as advocate for our residents as they faced issues with border closures and strict lockdowns. The closure of the South Australian border had a large impact on our communities and Council lobbied both state and federal governments, urging leaders to step in and help ease border restrictions.

In response to the pandemic, Council was also awarded funding to help people remain connected with one another. This was particularly challenging for the vulnerable members of our community and thanks to the state government's Community Activation and Social Isolation (CASI) initiative, we were able to help people who might have felt lonely or who had lost their regular networks.

Council worked with hospitality businesses throughout the year to help them stay open and keep trading wherever it was safe and possible. Council also continued to provide stimulus into our local economy by maintaining as many of our programs as we could and using local suppliers as much as possible.

Despite a difficult year socially, Council's financial position continues to remain sound and we predict this trend will continue into the next 12 months.

A major highlight of the past year was the completion of silo art murals at Kaniva and Goroke. We are also in the process of getting silo art at Serviceton as well. People have been travelling from across Australia to view other silo art installations and the West Wimmera Shire can now take advantage of this vital tourism opportunity.

Another highlight was the completion of the Harrow and District Recreation Reserve project, which was officially opened earlier this year by Danielle Green, MP for Yan Yean and the Parliamentary Secretary for Regional Victoria and Sport.

Construction of the new Edenhope and District Community Centre building was at practical completion in June 2020 and since then fit out works have been ongoing. This is a fantastic new space that has already been used for some council meetings and events. The function, activity and meeting rooms have also been used by a variety of organisations. This wonderful facility will benefit the community greatly over many years to come.

We were fortunate to gain state government funding for upgrades at the Goroke Recreation Reserve and Pavilion, and work is progressing well at the site. Despite challenges related to the pandemic, and supply shortages there has been great progress so far. We hope to have this project completed by May 2022.

Other projects currently underway include a new amenities block at the Kaniva Caravan Park, a new septic system at Johnny Mullagh Caravan Park and upgrades to the Kaniva Recreation Reserve toilets. We sincerely thank the state and federal governments for providing funding and helping make all our major projects possible.

Finally on behalf of Council, I would like to welcome David Bezuidenhout to West Wimmera Shire Council and thank David Leahy and Paul Brumby for their service. I would also like to recognise the hard work, co-operation and forbearing of our staff over the past year through a pandemic and a period of change in the organisation.

A handwritten signature in blue ink that reads "B. H. Meyer".

Cr. Bruce Meyer OAM
Mayor

CEO'S MESSAGE



On behalf of the staff of the West Wimmera Shire Council, I wish to highlight a few points of interest within the Annual Report.

The past 12 months has been a time of great change, not only within West Wimmera Shire, but across the world.

The COVID-19 pandemic has forced us to change the way we operate within our organisation. It has been a year that has tested the Local Government sector and West Wimmera has adapted very quickly. Councillors have been meeting predominantly via video and many staff have been working remotely.

As an organisation, we have also undergone great change, with the departure of former CEO David Leahy. Council then employed Paul Brumby as an interim CEO, before I joined the organisation in May. I wish to thank staff for their warm welcomes and I thank both David and Paul for their time at West Wimmera Shire Council.

Council elections were held in October 2020, which coincided with the implementation of the new *Local Government Act 2020*. This altered voter entitlements and, along with COVID-19 restrictions, meant we were faced with new processes to facilitate a postal election. We thank the Victorian Electoral Commission for their work with Council during this time. The result of the election meant we had one newly elected Councillor and four re-elected Councillors. We welcomed Cr Tim Meyer to the organisation and farewellled Cr Richard Hicks.

The staged implementation of the *Local Government Act 2020* has also seen Councillors and Council officers dedicating time to researching and developing a suite of new requirements that we will need to follow going forward.

Over the past financial year, Council has completed several major projects, in which the community can be immensely proud of. These included new silo art at Kaniva and Goroke, upgrades to the Harrow and District Recreation Reserve, and the completion of the Edenhope and District Community Centre. A number of other projects are well underway throughout our shire and we look forward to seeing them come to completion in the near future.

The final point I would like to touch on is the continued high scoring that West Wimmera receives through its annual community satisfaction survey. These results come from dedicated people implementing programs and providing services that are well received by the community. Council has maintained high results, which are above the state average, and the customer service team are applauded for their dedication and commitment, especially during times of heavy restrictions and lockdowns.

As we wind our way through 2021, which has been a difficult time for so many people, we should all take the time to reflect on how lucky we are to be in a safe place and look forward to a time when we can all start to meet face to face again.

I would like to take this opportunity to congratulate Councillors, staff, businesses, community groups, and the West Wimmera community for their extraordinary leadership, adaptability and support during the year and the COVID-19 pandemic. Our organisation works hard to emulate our community to deliver each and every day for it.

A handwritten signature in black ink, appearing to read 'David Bezuidenhout'. The signature is stylized and fluid, with a long horizontal stroke extending to the right.

David Bezuidenhout

Chief Executive Officer

FINANCIAL SUMMARY 2020/2021

Council's financial position continues to remain sound. A summary of our performance is outlined below. Detailed information relating to Council's financial performance is included within the financial statements and performance statements of this report.

OPERATING POSITION

Council's operating result for 2020/21 shows an operating deficit of \$0.61million (\$0.21million deficit in 2019/20). After taking into consideration other comprehensive income, Council's total comprehensive result was a surplus of \$33.23million (\$2.41million deficit 2019/20). This comprehensive surplus includes an asset revaluation increment of \$33.83million as a result of a revaluation of Council's road assets during 2020/21.

Council's underlying result for 2020/21 (the operating surplus less non-recurrent income) shows a deficit of \$2.40million (2019/20 \$2.61million deficit). This decline can be mainly attributed to increases in materials and services and depreciation expenses. Council performed a revaluation of its road assets which has resulted in a higher valuation and extended effective life for some assets and therefore a higher amount of depreciation than what was originally budgeted for.

When analysing Council's financial data, we note that Council incurred a significant depreciation charge of \$7.95million for 2020/21. This amount is not a cash expense, rather it represents the consumption of Council's assets annually. If this amount was removed from Council's underlying result, Council would be generating a significant underlying surplus.

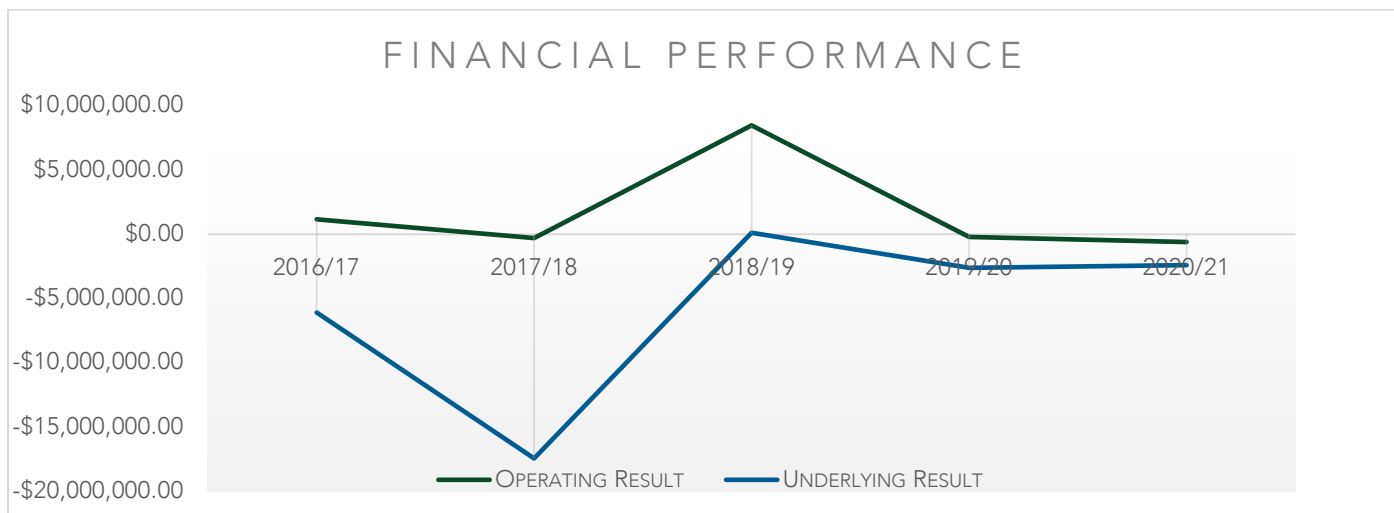


Figure 2: Financial Performance, operating and underlying results

Roughly half of Council's income is derived from operating and capital grant funding. This highlights Council's reliance on external sources to fund its operations. For the 2020/21 year, Council's own-sourced revenue accounted for 38% of its total income. Council has seen a decline in its own-sourced revenue over the last four years. This is due to factors such as lower reimbursements for roadworks (although this amount has increased in 2020/21), fluctuating net profit/loss on sale of assets, and more recently, a decline in user and statutory fees; an effect of the COVID-19 restrictions which have led to temporary closures of some of Council facilities. As has been the case in prior years, Council continues to be heavily reliant on upon external funding sources (particularly capital grants) to fund the asset

renewal requirements and ongoing operations. It must be said that this is not an uncommon position within local government in Victoria, with all but the largest municipalities facing similar issues.

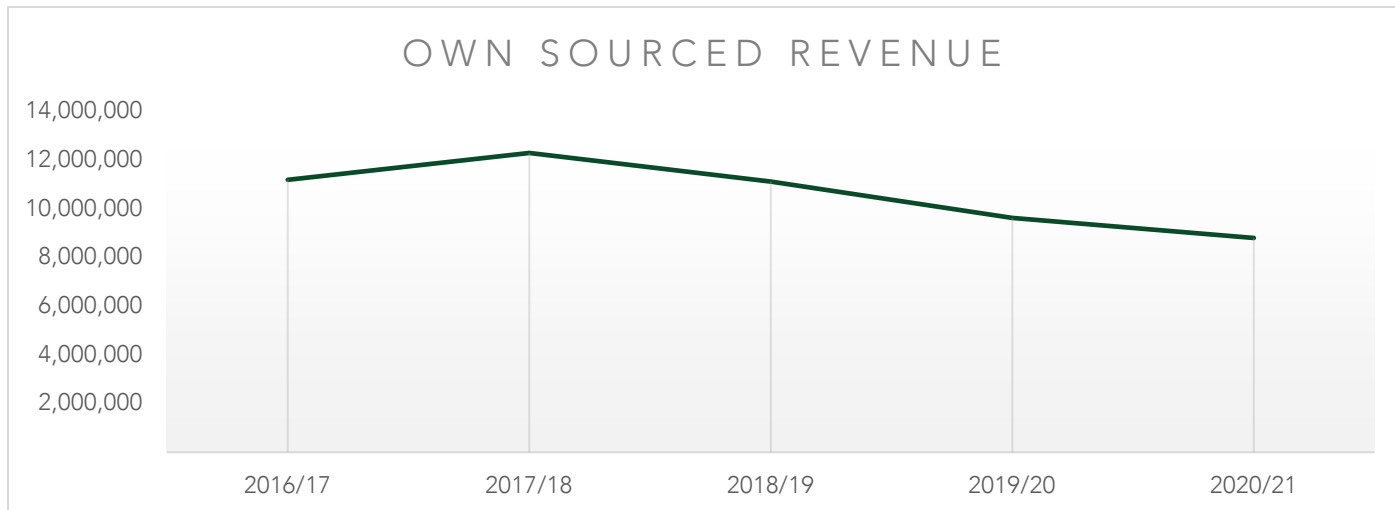


Figure 3: Council Own Sourced Revenue

The following charts indicate the sources of Council's income and where this income is spent:

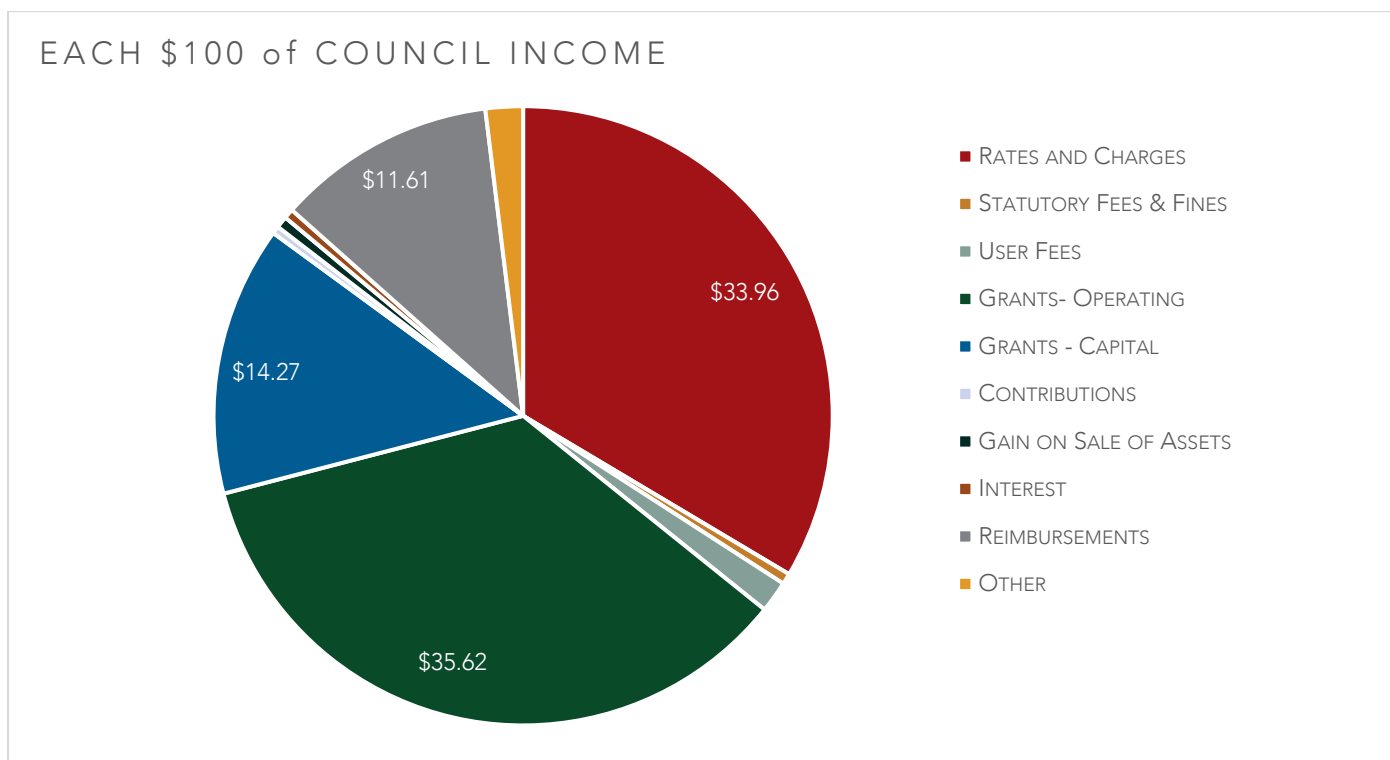


Figure 4: Council income distribution



EACH \$100 of COUNCIL SPENDING

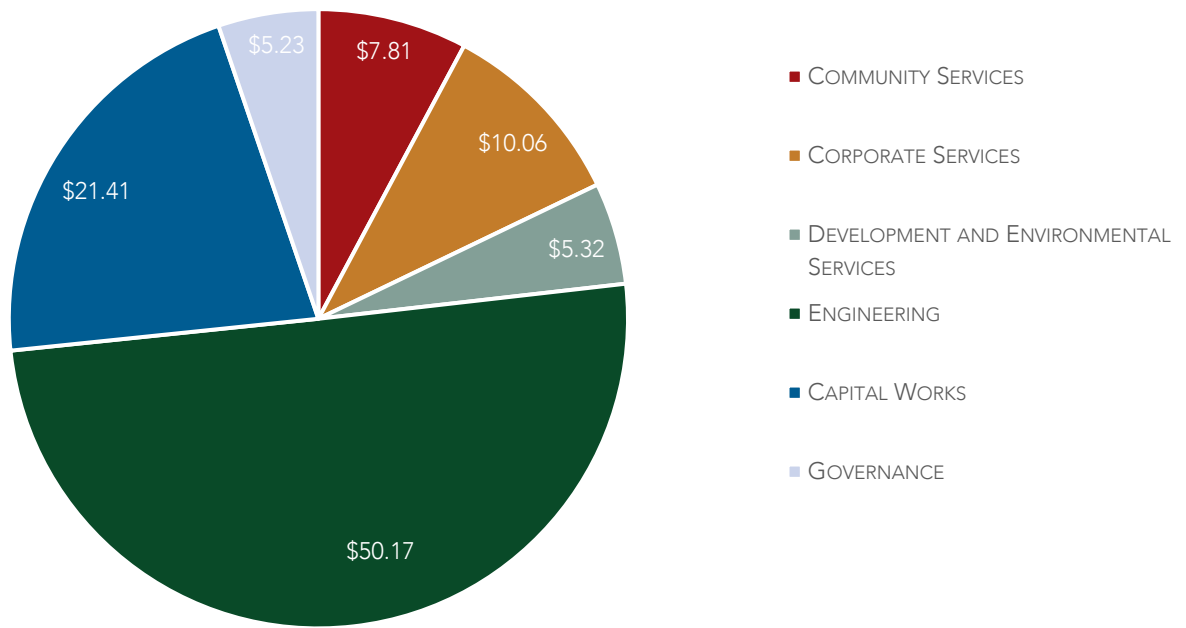


Figure 5: Council spending distribution

Council delivered a capital expenditure program during 2020/21 of \$6.56million, following on from \$9.93million in 2019/20. Of this, \$5.38million was spent on roads with a further \$0.18million spent on other infrastructure such as footpaths and drainage. Of the \$6.56million spend,

- \$6.22million was expended on renewing Council’s existing assets,
- \$0.27million spent on upgrading Council’s existing assets,
- \$0.07million spent on new assets.

Council’s asset renewal ratio was 82% in 2020/21, indicating the depreciation expense was higher than Council’s spend on asset renewal and upgrades. However, it is noted that Council has still exceeded the annual asset renewal requirement spend per it’s most recent revaluation of road and infrastructure assets.

The following graphs show Council’s last seven years of asset renewal and upgrade spending as compared to depreciation:

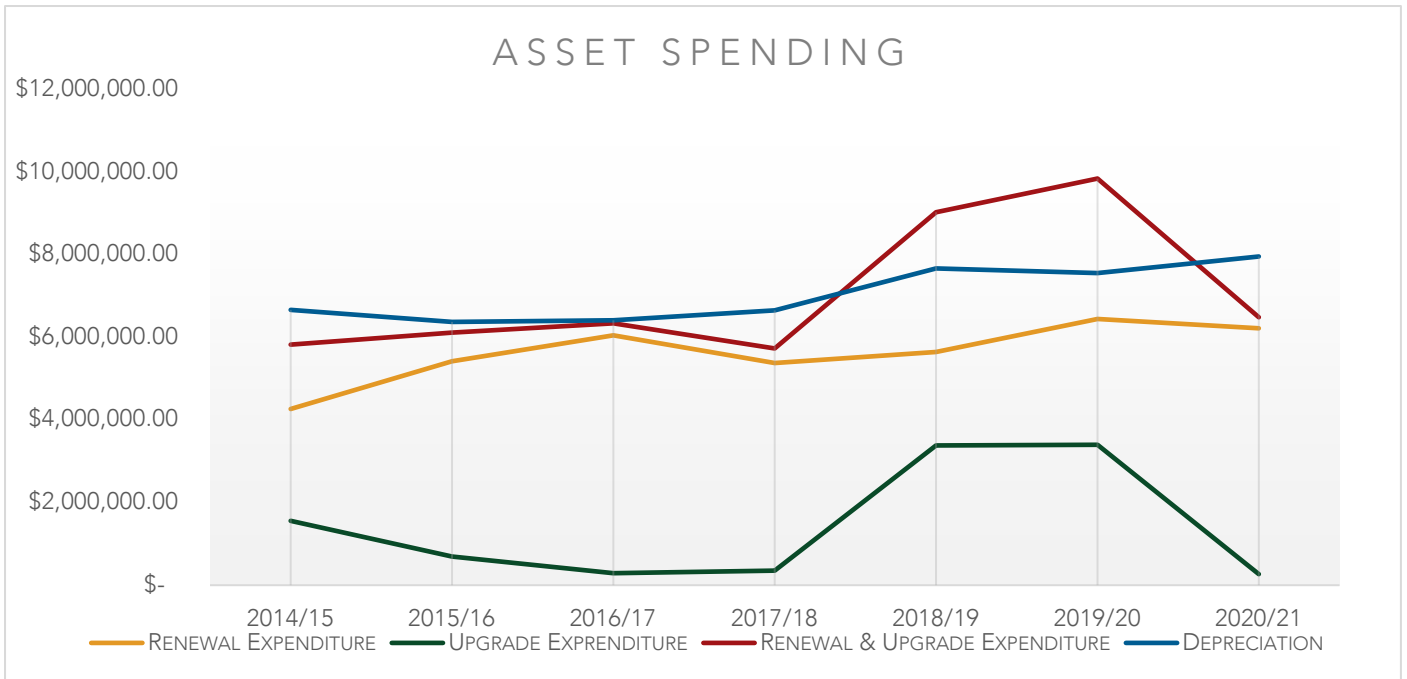


Figure 6: Council's last seven years of asset renewal and upgrade spending as compared to depreciation.

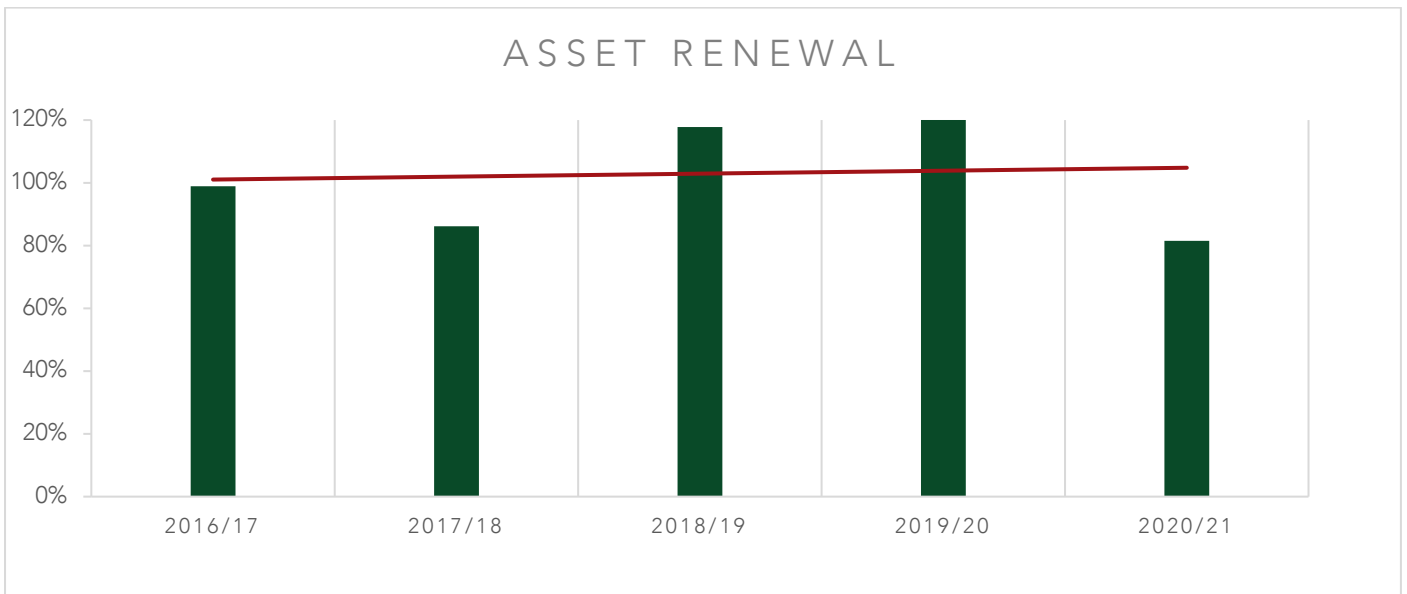


Figure 7: Council's last five years of asset renewal percentage.

Council's cash position remains healthy, with a total of \$17.05million cash and cash equivalents on hand at 30 June 2021. \$2.61million of Council cash is subject to statutory restrictions, with a further \$7.67million subject to intended allocation and commitments by way of discretionary reserves, carried forward capital project funds, and trust deposits, leaving an unrestricted balance of \$6.76million. It must be noted that the majority of the funds restricted is

held on a discretionary basis which Council may resolve to use for other purposes if the need arises.

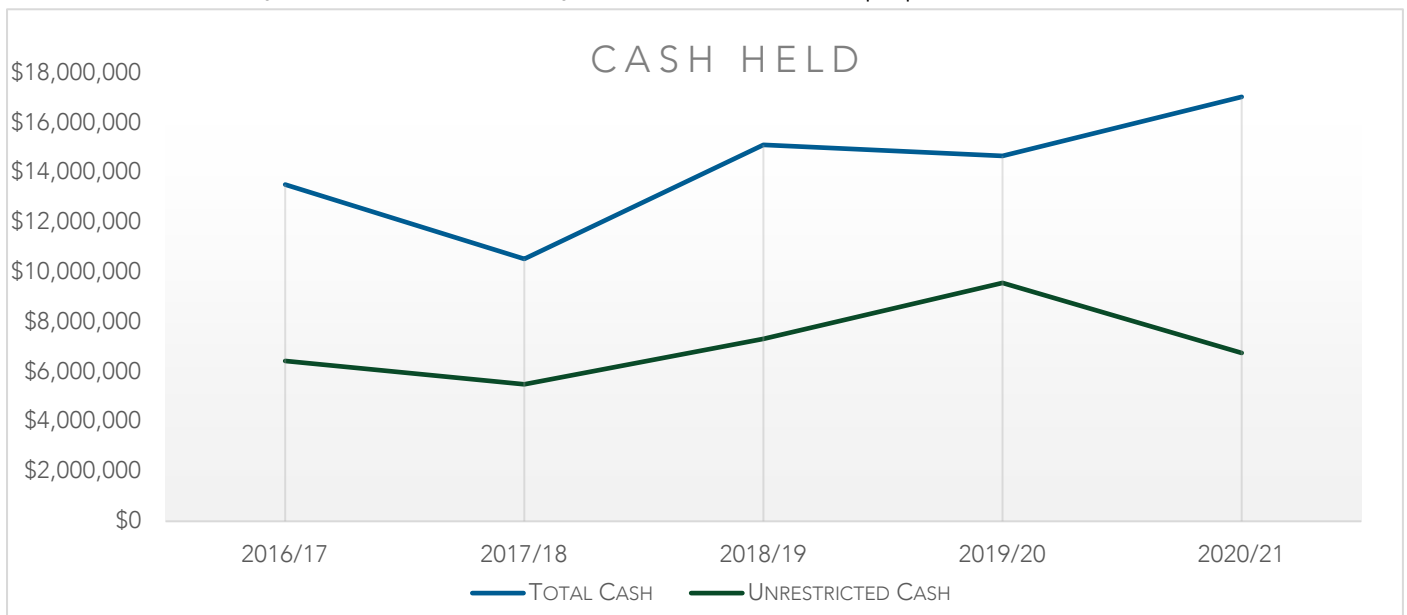


Figure 8: Cash held position over the last five years.

Council retains a solid working capital ratio. This is the coverage of current liabilities by current assets and measures the ability of Council to cover liabilities as and when they fall due. At 30 June 2021 Council had a working capital ratio of 366%. It is noted that the large amount of trade payables as captured at 30 June 2021 has resulted in a higher cash level and higher current liability level than seen in the prior year.

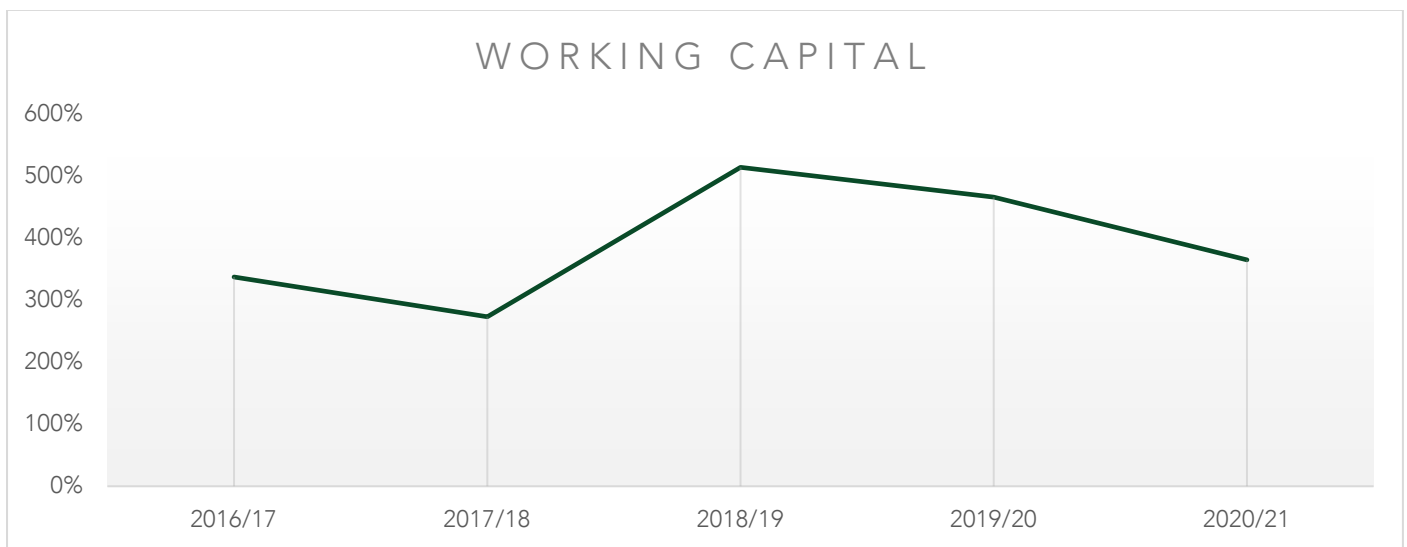


Figure 9: Council working capital position over the last 5 years.

Overall, Council has reported an operating deficit for the 2020/21 year and a significant surplus total comprehensive result once asset revaluations have been factored in. A lack of own sourced revenue sources other than rate income coupled with the pressures of rate-capping creates a complex financial sustainability issue for Council into the future.

Council has met its asset renewal requirements per the most recent valuation and condition assessment. Council was holding property, plant and infrastructure assets of \$227.05million as at 30 June 2021, of which infrastructure accounts for \$205.72million. Being Council's largest asset class by far, continued focus must be placed on meeting minimum asset renewal requirements annually and again highlights Councils dependence on grant funding.

The operating result is fairly consistent with the prior year, with the increase in deficit amount predominantly due to an increase in depreciation. Council has traditionally seen large fluctuations in grant funding over the years, but has noted consistency this year, with an overall increase in external funding from 2019/20 of 4.15% (\$0.47million).

Council supported initiatives which involved budget variations during the financial year reported in the table below.

Table 1: Notable budget variations

Description	Comment	Amount
Edenhope and Districts Community Centre budget increase to match RDV funding.	Approved by resolution an increase to enable project completion and funding body acquittal requirements at Council Meeting on 19 May 2021	\$198,000
Kaniva Leeor Football Club Write-off	Approved by resolution the waiver of remaining debt at Council Meeting on 19 May 2021	\$120,000

DESCRIPTION OF OPERATIONS

West Wimmera Shire Council is responsible for the delivery of over 70 services across many areas including:

- Economic and Business Development and Tourism
- Family, Early Years, Youth Services
- Home and Community Care Services
- Community and Volunteers
- Finance, Rates and Revenue, Payroll
- Information Technology
- Libraries
- Parks and Gardens
- Council and Community Building Maintenance
- Road Works, Footpaths and other Civil Infrastructure
- Cemeteries
- Property Management
- Public & Environmental Health
- Planning and Building Approvals
- Waste Management
- Domestic Animal Management
- Stock Control
- Emergency Management & Fire Prevention

This broad range of community services and infrastructure for residents, supports the wellbeing and prosperity of our community. Council's vision, strategic objectives and strategies to further improve services and facilities are described in our Council Plan 2017-2021, the associated Budget 2020/2021 and reported upon in this document. Refer to the section on Our Performance for more information about council services.

The delivery of services, facilities, support and advocacy to achieve the Strategic Objectives is measured by a set of service performance indicators and measures. Council also has a wide range of responsibilities under Victorian and Australian legislation.

ECONOMIC FACTORS

The 2020/2021 year saw the continual impact of the COVID-19 pandemic spread across the West Wimmera with recurrent lockdowns, a reduction in business hours for many of our regional business and a significant decline in traffic and the visitor economy.

Rate capping, which started 1 July 2016, is progressively impacting on Council's ability to fund service delivery and capital works however additional federal funding helped to offset a portion of this challenge for the 2020/2021 period. Due to the COVID-19 pandemic and anticipated impacts on the local economy, Council elected to forego the higher rate cap allowance for 2020/2021 and levy rates aligned with the ministers rates cap, resulting in reduction of rates revenue capacity of around \$100,000.

MAJOR CHANGES

West Wimmera Shire has undergone significant Senior Management changes over the 2020/2021 period.

Chief Executive Officer:

- David Leahy, ceased employment 27 November 2020
- Paul Brumby, employed as Interim CEO, commenced 30 November 2020, ceased employment 13 May 2021
- David Bezuidenhout, commenced 10 May 2021

Director Corporate & Community Services:

- Ashley Roberts, ceased employment 1 April 2021
- Vincent McKay, employed as Interim Director Corporate and Community Services, commenced 6 April 2021

Council Elections were held in October 2020, during a time of unrest and change with the implementation of new *Local Government Act 2020* altering voter entitlements and role production processes and COVID-19 health controls requiring a high level of restriction. The Victorian Electoral Commission worked with Council within these constraints, restrictions, and new processes to facilitate a postal election. An ambitious and challenging endeavor that resulted in a successful election process, with 1 newly elected and 4 continuing Councillors.

The staged implementation of the *Local Government Act 2020* has seen Councillors and Council officers dedicating time to researching and developing a suite of requirements within statutory defined delivery timeframes.

MAJOR ACHIEVEMENTS

- Council has commenced consultation and preparation for the upcoming Council Plan and Community Vision as part of the *Local Government Act 2020* implementation program.
- Successful and extensive road maintenance, reconstruction and resealing campaign.
- Kaniva and Goroke Silo Art completion, and progression of the Serviceton silo art planning and consultation.
- Making a Difference at Harrow and District Recreation Reserve Project (new Football, Netball and Tennis Changeroom) - Project completion and opening by Ms Danielle Green, MP for Yan Yean and the Parliamentary Secretary for Regional Victoria and Sport.
- Completion of Apsley and Dergholm Hall roof replacements and Apsley War Memorial BBQ and shelter works.
- Community Connections Event Funding: Funding is available to support events to bring our community together in a COVID-19 safe world.
- Asset mapping on POZI, West Wimmera Shire Council's Community Mapping Service.



Figure 10: Opening of the Harrow and District Recreation Reserve.

L-R Paul Brumby- Interim CEO, Troy Shrive – Harrow Tennis Club President, Danielle Green MP – Parliamentary Secretary for Sport, Michael Phelan, President Harrow Balmoral Football Netball Club, Bruce Meyer- West Wimmera Shire Council Mayor

COVID-19 RESPONSE

West Wimmera Shire continued to be impacted throughout the year by the COVID-19 pandemic, with several lock down periods closing offices and requiring adaptive models of service delivery. Council officers continue to innovate and develop methods to serve the community in a COVID-19 safe manner.

Cross Border Community Advocacy and Support

Of major concern to our communities continues to be the closure of the state border by the South Australian and/or Victorian State Governments. The impacts on our cross-border communities are broad including:

- reduced access to services and facilities
- increased difficulty in access to medical care
- difficulty in accessing education at all levels
- challenges for cross border families
- workplace access issues
- farm and agricultural access and management constraints
- difficulties securing contractors for works
- challenges for local sporting leagues
- reduction in through traffic, seriously impacting on our hospitality and accommodation sectors as well as greatly reducing retail from passing traffic.

Council continues to actively advocate on behalf of our border communities with the South Australian, Victorian and Commonwealth governments on this matter, including meeting with the Cross Border Commissioner, writing to Prime Minister Scott Morrison, urging him to step in and help ease border restrictions and several other politicians, including Premier Daniel Andrews and South Australian Premier Steven Marshall. Council recognises the difficulty caused by people needing to transition from medical and educational services across the border into the Victorian system and stands willing to aid residents who are forced due to the political position of the South Australian government, to transition in this way.

Emergency Relief, Recovery and Pandemic Coordination

COVID-19 relief funding enabled continued practical, wellbeing and technological connection and engagement support for 2021 for those facing vulnerability in the community and challenges due to the pandemic. Council received funding through the state government's new Community Activation and Social Isolation (CASI) initiative. The initiative is intended to help people who might be feeling lonely or have lost their regular networks as a result of the COVID-19 pandemic.

The program aims to help people build social connections and networks of support within their community.

As part of the program, West Wimmera Shire Council engaged The Resilience Project to deliver a 10-part digital wellbeing series. The guided program focused on building habits and changing behaviours. It involved 10 videos, each about two to three minutes long, which addressed a key factor to wellbeing through storytelling.

Additional funding enabled Community Grants Connection Projects to occur across the shire. Connecting communities through food, music, the arts and learning, Beyond 2020 was a range of community identified and community group led events to improve social connection, community participation and reduce isolation due to COVID-19. Events were unique to individual communities and offered a range of different connection options suiting a wide range of community members and their wellbeing needs. These events will continue to run across the shire until 30 September 2021 with support from council staff to assist with ensuring COVID-19 safe events.

West Wimmera Shire Community Connections Program allowed provision of connectivity and support at an individual and collective level. Community Connections Event Funding was made available to support events to

bring our community together in COVID-19 safe world. Applications for this funding and support were opened in May 2021. The CASI initiative has also contributed to the facilitation of intergenerational walks in the shire, along with an iPad program to further assist connections. The following are some stories from this initiative:

- Frank, 85 lives in Victoria right on the border. His family and support worker live in SA. Recently they were unable to get across the border, so his family connected with our team. The team were able to organise and drop off some essentials items and organise with our community services team for one of our Community Services Workers to provide care and support for the interim.
- Jenny, 28, single mother with 2 toddlers, lives in an isolated farmhouse and has recently lost her licence. Through reaching out to our program the team were able to keep her connected through regular phone chats and drop off essential supplies, such as toilet paper. The team referred her to a range of local services who continue to provide assistance for the whole family.
- The team organised an ISO fest over the weekend for people of any age. This included an online live music session and a treasure hunt. The online music session had an audience of 480 people and people of all ages enjoyed the treasure hunt with prizes at the end.
- The kindergarten children crafted some special gifts to brighten the day of those stuck at home. Our Community Support Workers delivered them to people in the community.

A few team members of the community wellbeing and support unit continue to be a part of the pandemic sub-committee where they work collaboratively with regional and local stakeholders to assist those vulnerable in the community and contribute to pandemic planning.

Business and Economic Support

Council staff have worked with hospitality business, discussing options for trade within restricted environments, in particular, staff have assisted businesses with extending their liquor licences and hiring outdoor furniture, with Council offering to cover the hire cost of outdoor equipment until businesses were in a position to purchase their own. Council was also helping businesses extend their liquor licencing to footpaths and new outdoor dining areas until June 2021.

Council has continued to provide stimulus to our local economy by maintaining as many of our programs as possible and utilising local suppliers as much as possible. Council made a conscious decision to maintain works and capital programs to provide spending within our shire boundaries to encourage the local economy. Council will continue to work with the Victorian and Commonwealth governments to implement stimulus activities within the municipality.

Council continues to provide provisions for COVID-19 affected ratepayers via a specific COVID-19 related policy, in supplementing the existing Rate Recovery and Financial Hardship Policy. Included in the COVID-19 policy are extended eligibility criteria, reduced application requirements and provisions for rate deferrals, long term re-payment plans and the waiving of interest charges for eligible applicants. Council also waived all business registration costs for the remainder of the 2020/2021 years. Council encourages all ratepayers who are suffering hardship to contact us.

OUR COUNCIL

West Wimmera Shire Council consists of five councillors elected from an un-subdivided municipal district.

In accordance with the Objectives of the *Local Government Act 2020*, West Wimmera Shire Council has a democratically elected Council, of five councillors who are accountable, transparent, collaborative, efficient and engaged with the community it serves.

In October 2020, the Victorian Electoral Commission (VEC) conducted Local Government Elections across Victoria. West Wimmera Shire had six candidates for the five Councillor positions and the following Councillors were duly elected: Cr Bruce Meyer OAM, Cr Jodie Pretlove, Cr Trevor Domaschenz, Cr Tom Houlihan and Cr Tim Meyer.



Figure 11: West Wimmera Shire Council 2020-2024

Cr. Tim Meyer, Cr. Tom Houlihan, Cr. Jodie Pretlove, Cr. Trevor Domaschenz, Cr. Bruce Meyer OAM

CR. BRUCE MEYER OAM



Councillor Bruce Meyer was elected Mayor in November 2020.

First elected as representative for the former Shire of Kaniva in 1993, serving until that Shire amalgamated with the Shires of Kowree and Arapiles in 1995. Councillor Meyer was elected to the inaugural West Wimmera Shire Council in 1997 and has continuously represented the Shire since then.

Elected:

- First Term: 1993, Shire of Kaniva
- Current Term: 18 October 2020

Committee Representative:

- Audit and Risk Committee
- CEO Performance Planning Advisory Committee
- Crabtree Estate
- Kaniva Community Sporting Complex
- Municipal Association of Victoria
- Northwest Municipalities Association
- Rural Councils Victoria
- West Wimmera Shire Cemetery Trust
- Wimmera Regional Library Corporation
- West Wimmera Shire Kaniva Recreation Reserve Advisory Committee

CR. JODIE PRETLOVE



Councillor Pretlove was elected Deputy Mayor in November 2020.

Elected:

- First Term: 22 October 2016
- Current Term: 18 October 2020

Committee Representative:

- West Wimmera Shire Cemetery Trust
- CEO Performance Planning Advisory Committee
- West Wimmera Shire Youth Council
- Wimmera Primary Care Partnership
- Wimmera Southern Mallee Regional Transport Group
- West Wimmera Shire Sustainability Advisory Committee

CR. TREVOR DOMASCHENZ



Elected:

- First Term: 22 October 2016
- Current Term: 18 October 2020

Committee Representative:

- CEO Performance Planning Advisory Committee
- West Wimmera Landcare Network
- West Wimmera Cemetery Trust
- Wimmera Development Association
- Wimmera Mallee Regional Tourism Association
- West Wimmera Tourism Association

CR. TOM HOULIHAN



Elected:

- First Term: 22 October 2016
- Current Term: 18 October 2020

Committee Representative:

- CEO Performance Planning Advisory Committee
- Douglas Mine Environment Review Committee
- Grampian Central Waste and Resource Recovery Group
- Johnny Mullagh Interpretive Centre Inc
- Municipal Emergency Management Planning Committee
- Municipal Fire Prevention Committee
- West Wimmera Rural Water Supply Project Steering Committee
- West Wimmera Cemetery Trust
- Wimmera Mallee Sustainability Alliance
- West Wimmera Shire Sustainability Advisory Committee

CR. TIM MEYER



Elected:

- First Term: 18 October 2020
- Current Term: 18 October 2020

Committee Representative:

- CEO Performance Planning Advisory Committee
- Big Desert National Park Fire Control Committee
- Rail Freight Alliance
- West Wimmera Cemetery Trust
- Western Highway Action Committee

CR. RICHARD HICKS



Elected:

- First Term: 22 October 2016 – 17 October 2020
- Current Term: Not elected

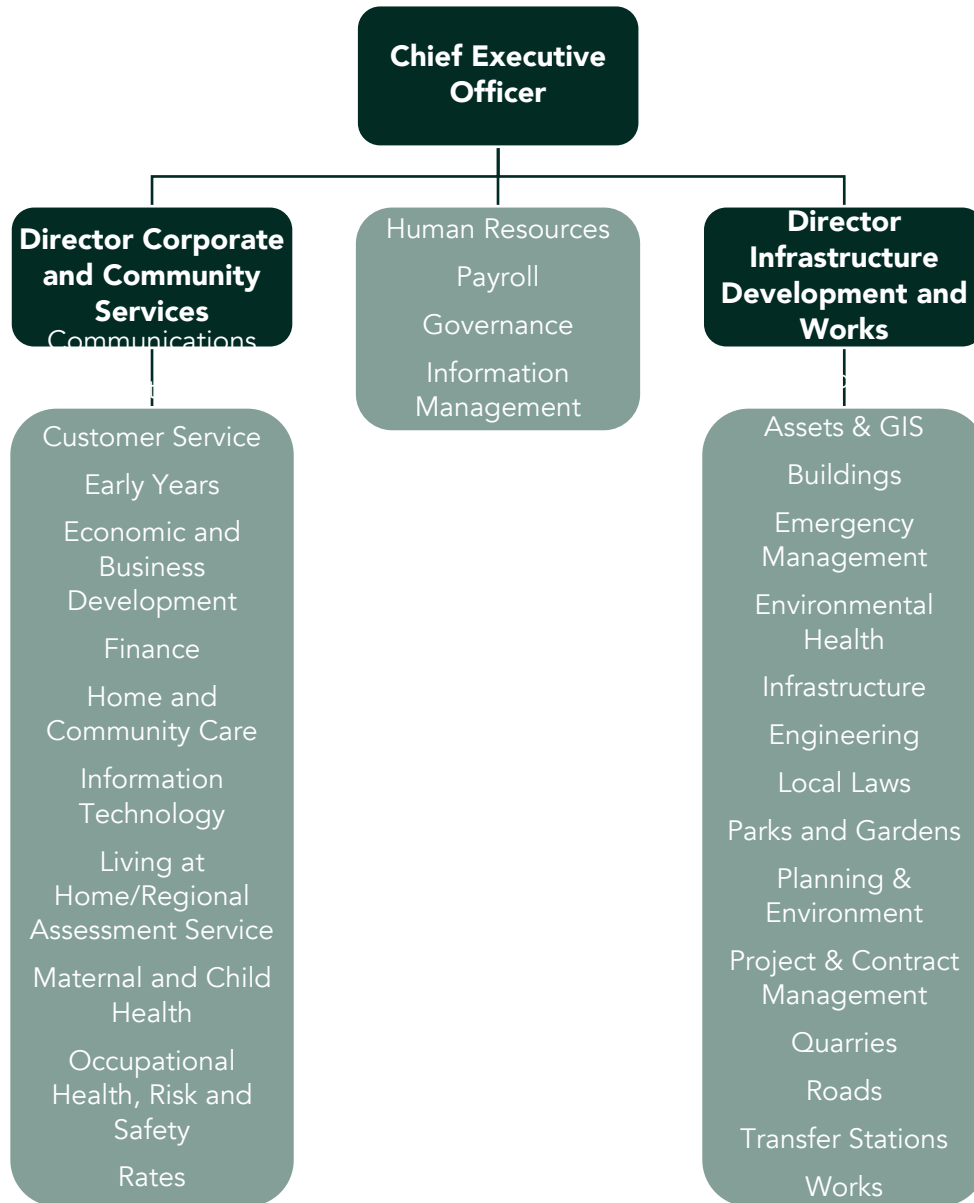
Committee Representative:

- Big Desert National Park Fire Control Committee
- Little Desert National Park Fire Control Committee
- Wimmera Southern Mallee Regional Transport Group
- Rail Freight Alliance
- West Wimmera Cemetery Trust
- Western Highway Action Committee

OUR PEOPLE

ORGANISATIONAL STRUCTURE

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with the strategic directions of the Council Plan. Two General Managers/Directors and the CEO form the Senior Management Group.



CHIEF EXECUTIVE OFFICER

Appointee:

- David Leahy (February 2016-November 2020)
- Paul Brumby (Interim CEO November 2020 – May 2021)
- David Bezuidenhout (May 2021 - Current)

Areas of Responsibility:

- Overall Staff Management
- Strategy and Direction
- Governance
- Human Resources



David Leahy

David commenced with Council in February 2016, exiting the role in November 2020.

David contributed to Council with extensive senior management experience in governance, works and project management across several public sector entities across two states.



Paul Brumby

Paul commenced with Council as interim CEO from 30 November 2020 until 13 May 2021.

With a wealth of experience working in Local Government and accounting, most recently as the Corporate Director at the Central Goldfields Shire, Paul provided West Wimmera with integral leadership through a period of change and instability, leading strongly through the implementation of the *Local Government Act 2020* and the COVID-19 pandemic.



David Bezuidenhout

David Bezuidenhout was born in South Africa and spent nearly 20 years in the Defence Force. David is qualified as a lawyer and worked in private practice for 16 years in South Africa and later in Queensland.

David worked in both the legal space and in senior project and general management roles for Worley Parsons and Spotless. David was head of Capital Projects for the Gladstone Area Water Board and then CEO of Cloncurry Shire Council in Northwest Queensland from 2018 to 2021.

DIRECTOR CORPORATE AND COMMUNITY SERVICES

Appointee:

- Ashley Roberts (June 2017-April 2021)
- Vin McKay (Interim Director April 2021 – Current)

Areas of Responsibility:

- Finance, Rates and Revenue
- Customer Service
- Occupational Health and Safety
- Kindergartens, Early Years Services
- Risk Management, Audit Committee
- Maternal & Child Health Services
- Youth Services
- Home and Community Care Services
- Community and Volunteer Support
- Information Technology
- Libraries
- Cemeteries
- Economic Development and Tourism



Ashley Roberts

Ashley re-joined Council in April 2016 after an earlier stint as Manager Finance between 2012-2014. Ashley shared with Council over 20 years financial management and governance experience from both the public and private sectors.



Vin McKay

Vin McKay has been Director of Corporate and Community Services since April. Vin holds a BA (Psychology and Sociology Majors); Grad Dip Educational Counselling; Grad Dip Business Administration and has held a variety of senior roles at various Councils including Melton; Cairns; Glen Eira and Nillumbik. He has also worked as a consultant in the local government and not-for-profit sectors and been a board member for libraries and health services, as well as an officer for various community groups.

DIRECTOR INFRASTRUCTURE, DEVELOPMENT AND WORKS

Appointee:

- Mark Marziale (June 2018 - Current)

Areas of Responsibility:

- Roads Program
- Footpaths
- Culverts and Drains
- Waste, Recycling and Transfer Stations
- Public & Environmental Health
- Statutory Planning, Municipal Building Surveyor Services
- Strategic Planning
- Property Services
- Emergency Management and Fire Prevention
- Domestic Animals and By-Laws
- Roadside Pests & Weeds Program
- Parks & Gardens
- Aerodrome
- Quarries
- Contracts and Procurement
- Seasonal Pools
- Shire Buildings



Mark Marziale

Mark joined Council in June 2018. Prior to becoming part of the West Wimmera family Mark held senior positions in local government and the public sector across 3 states.

Mark holds a Bachelor of Arts in Planning (Architectural Studies) and a Graduate Diploma in Regional and Urban Planning. Mark is a Member of the Australian Institute of Company Directors and a Registered Planner with the Planning Institute of Australia.

HUMAN RESOURCES

A summary of the number of full time equivalent (FTE) Council staff by organisational structure, employment type and gender is set out below.

Table 2: Employee Distribution by Organisational Structure by Employment Type by Gender

Employment Type/ Gender	CEO & Governance	Corporate & Community Services	Infrastructure, Development & Works	Total
Permanent FT - F	2.0	7.0	1.0	10.0
Permanent FT - M	1.0	3.0	50.7	54.7
Permanent FT - X	-	-	-	-
Permanent PT - F	2.9	18.3	2.8	24.0
Permanent PT - M	-	1.4	2.7	4.1
Permanent PT - X	-	-	-	-
Casual - F	-	1.4	-	1.4
Casual - M	-	0.4	0.5	0.9
Casual - X	-	-	-	-
Total	5.9	31.5	57.7	95.1

F = Female, M = Male, X = Persons of self-described gender

FT = Full time, PT = Part time

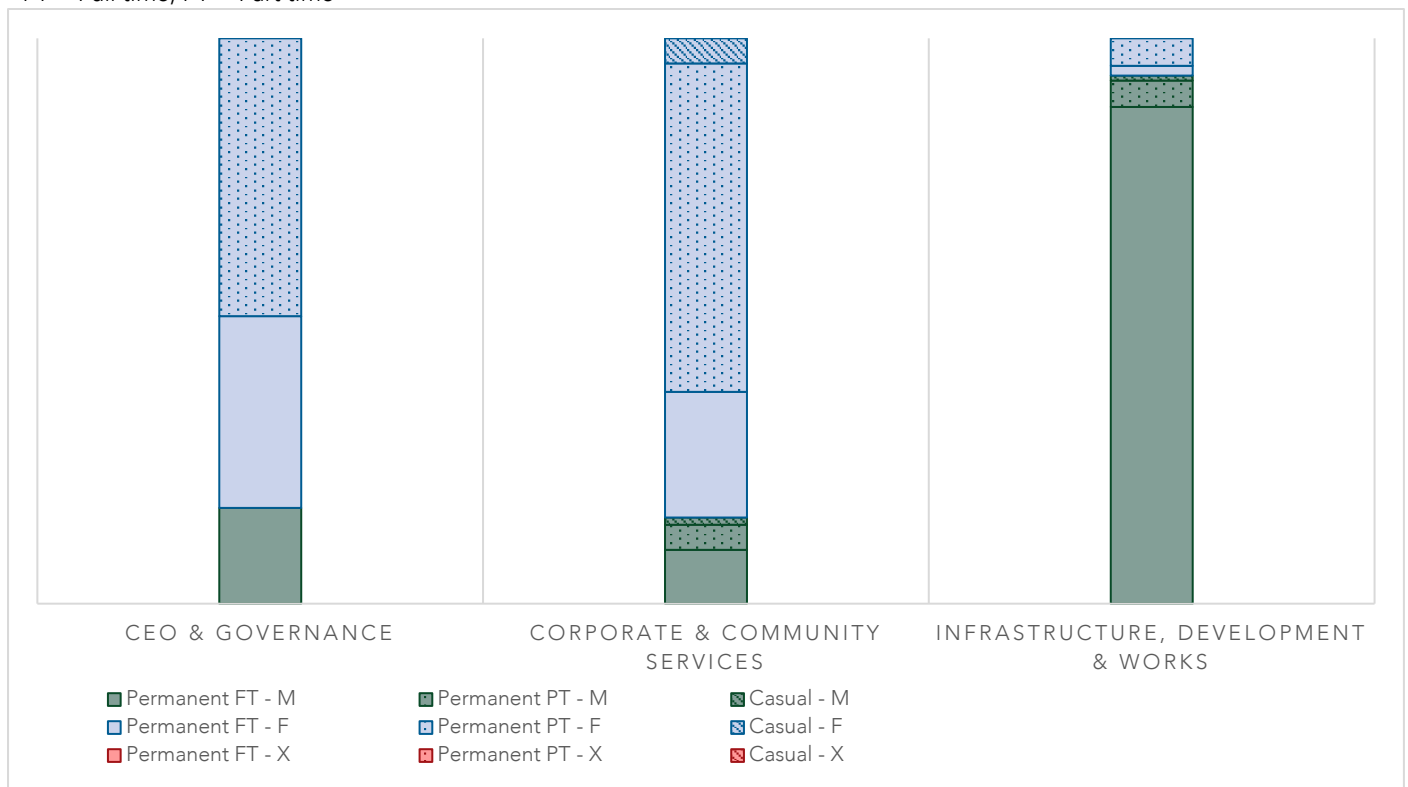


Figure 12: Percentage distribution of gender and employment type within organisational structure

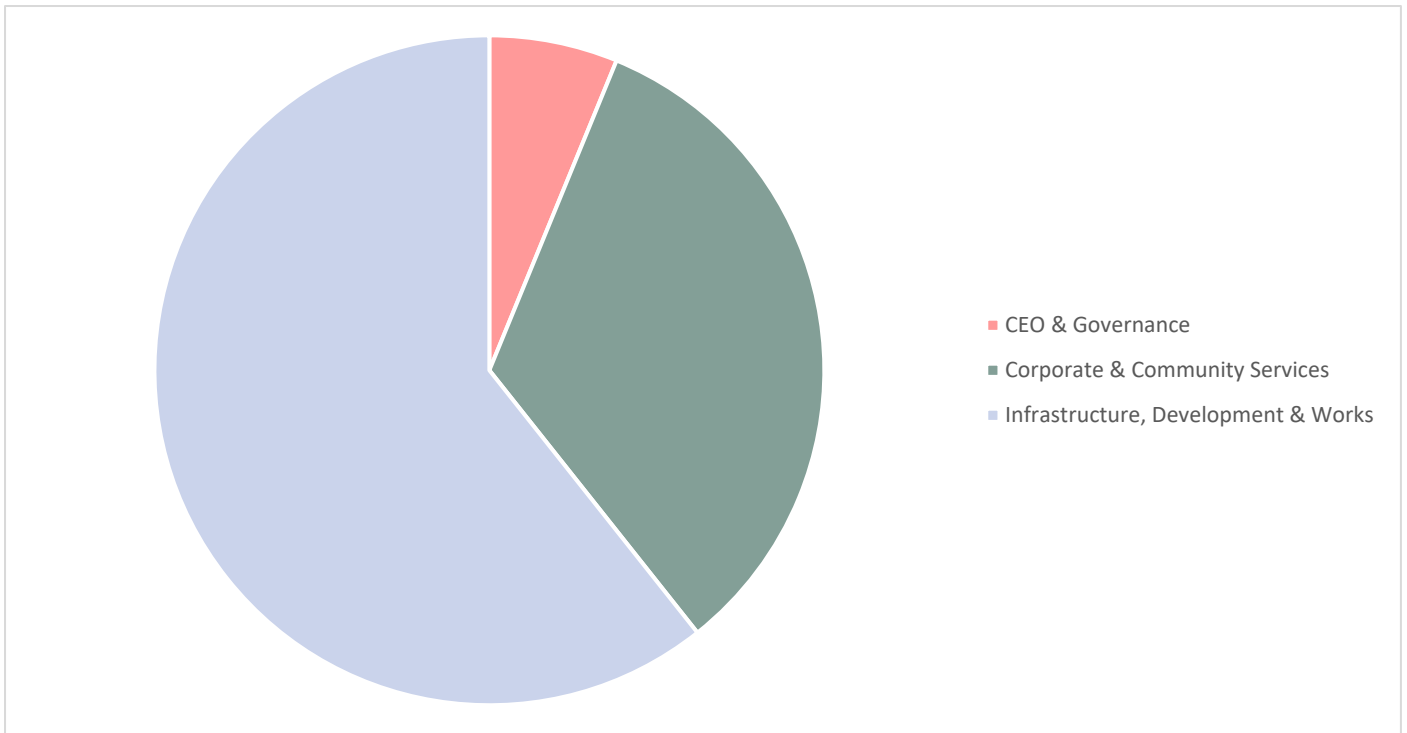


Figure 13: Distribution of employees by organisational structure

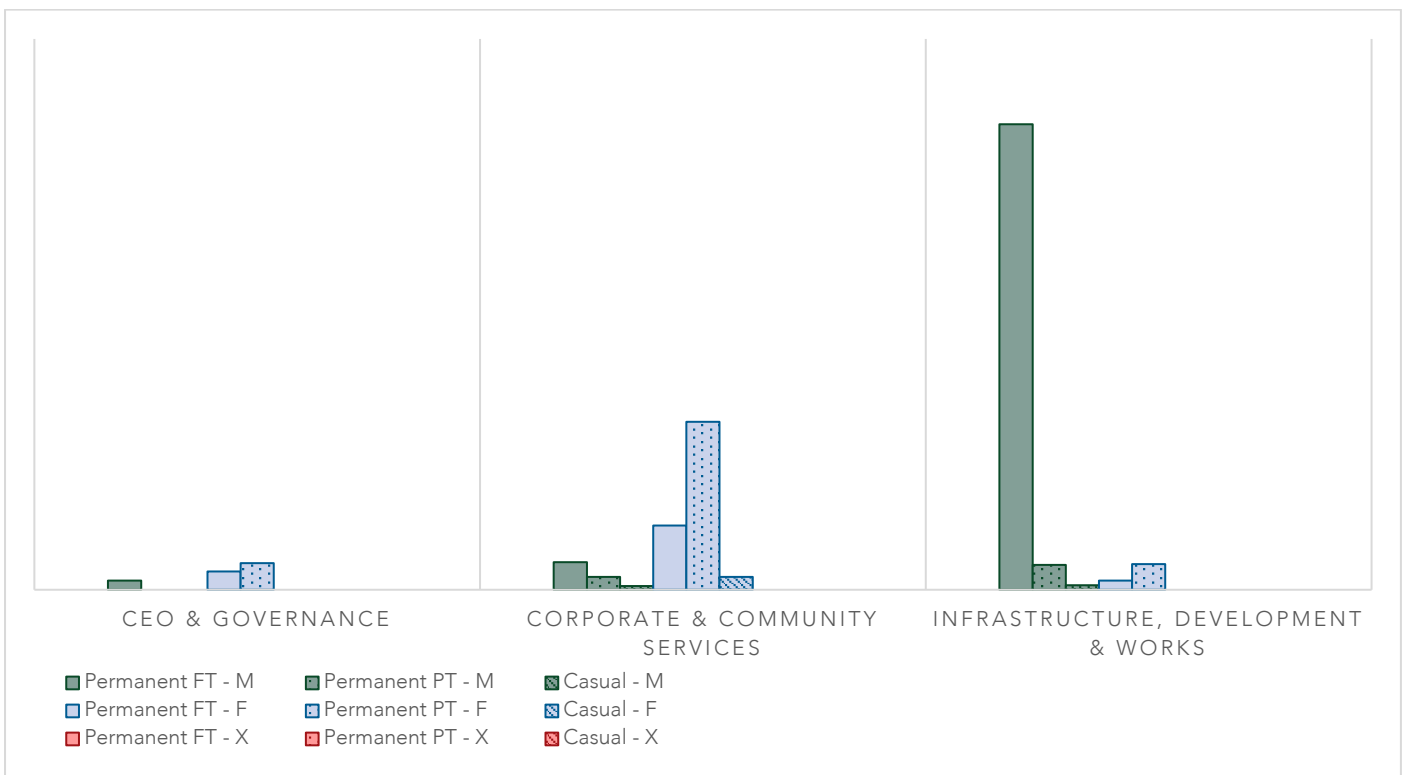


Figure 14: Distribution of employees by organisational structure, employment type and gender.

A summary of the number of full time equivalent (FTE) staff categorised by employment classification and gender is set out below.

Table 3: Employee distribution by banding by gender

	Female			Male			Self-described			Total FTE
	FT	PT	Casual	FT	PT	Casual	FT	PT	Casual	
Band 1	-	1.0	-	-	-	-	-	-	-	1.0
Band 2	-	2.9	1.2	12.0	0.9	0.4	-	-	-	17.4
Band 3	-	0.7	-	-	22.0	-	-	-	-	22.7
Band 4	4.0	4.5	-	3.0	1.4	0.3	-	-	-	13.2
Band 5	2.0	7.6	-	6.0	1.0	0.1	-	-	-	16.7
Band 6	2.0	2.3	-	3.0	0.6	-	-	-	-	16.7
Band 7	2.0	2.8	-	2.0	-	-	-	-	-	7.9
Band 8	1.0	2.2	-	3.0	-	-	-	-	-	6.8
Other	-	-	-	3.0	-	0.2	-	-	-	6.2
TOTAL	11.0	24.0	1.2	32.0	25.9	1.0	-	-	-	95.1

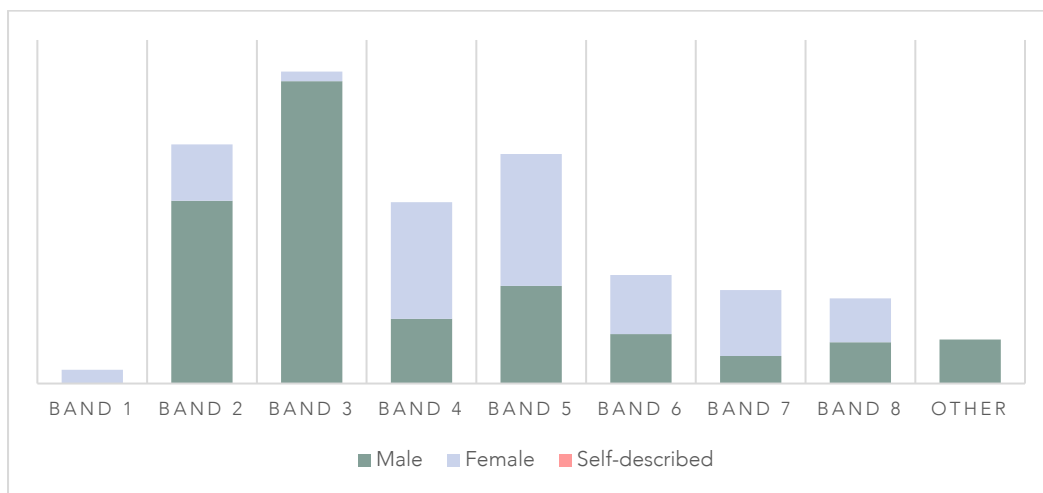


Figure 15: Employee distribution by banding by gender

Equal Employment Opportunity/Human Rights

West Wimmera Shire Council continues with its practice of providing a non-discriminatory working environment, which reflects the nature and needs of its community.

West Wimmera Shire Council has a responsibility to its members of the community to create and reflect the nature and needs of its community. West Wimmera Shire Council is wholly committed to the principles of Equal Employment Opportunity and Human Rights. These policies extend to all employees and potential employees.

In all our practices and policies, Council adheres to the principles of zero discrimination in relation to sex, marital status, parenthood, race, colour, national origin, physical or mental impairment, religious or political affiliation. In accordance with its objective, West Wimmera Shire Council's Equal Employment Opportunity program continued to maintain a non-discriminatory working environment.

Selection of individuals for employment, promotion or advancement, training and staff development will be on the basis of personal merit in fair and open competition according to the skills, qualifications, knowledge and efficiency relevant to the position involved.

Council's Policy on Equal Employment Opportunity reflects our desire to enjoy a workplace free of discrimination where each person has the opportunity to progress to the extent of his or her ability.

All staff are required to complete Equal Opportunity training every 3 year interval, which is checked during annual staff review processes. Employees are encouraged to raise equal opportunity issues or grievances with any manager, chief executive officer or senior officer. Confidentiality will be respected.

Council is a member of the CORE (Communities Of Respect and Equality) alliance.

Gender Equality

The *Gender Equality Act 2020* commenced on 31 March 2021 and aims to improve and promote workplace gender equality by:

- Requiring Victorian defined entities (including councils) to take positive action towards achieving workplace gender equality.
- Requiring defined entities to consider and promote gender equality in their policies, programs and services both for internal staff and the public.

The Act requires that Council complete Gender Impact Assessments (GIAs) when developing policies, programs and services which have direct and significant impact on the public. Council will also undertake a General Audit of staff demographic data, and Council employees have been given opportunity to participate in an anonymous survey about their experience with gender equality in the workplace. Using the GIAs, audit and survey experiential data, Council will develop a Gender Equality Action Plan which will assess the current situation and identify opportunities for improvement. This plan will be available on Council's website from March 2022.



Figure 16: Gender Equality is promoted in all Council engagement and will be further refined and progressed through the implementation of the Gender Equality Act 2020.

OUR PERFORMANCE

PLANNING AND ACCOUNTABILITY FRAMEWORK

The Planning and Accountability Framework is found in part 6 of the *Local Government Act 1989* (the Act). The Act requires councils to prepare the following planning and reporting documents:

- A council plan within the six months after each general election or by 30 June, whichever is later
- A strategic resource plan for a period of at least four years and include this in the council plan
- A budget for each financial year
- An annual report in respect of each financial year.

The following diagram shows the relationships between the key planning and reporting documents that make up the planning and accountability framework for local government. It also shows that there are opportunities for community and stakeholder input and feedback at each stage of the planning and reporting cycle.

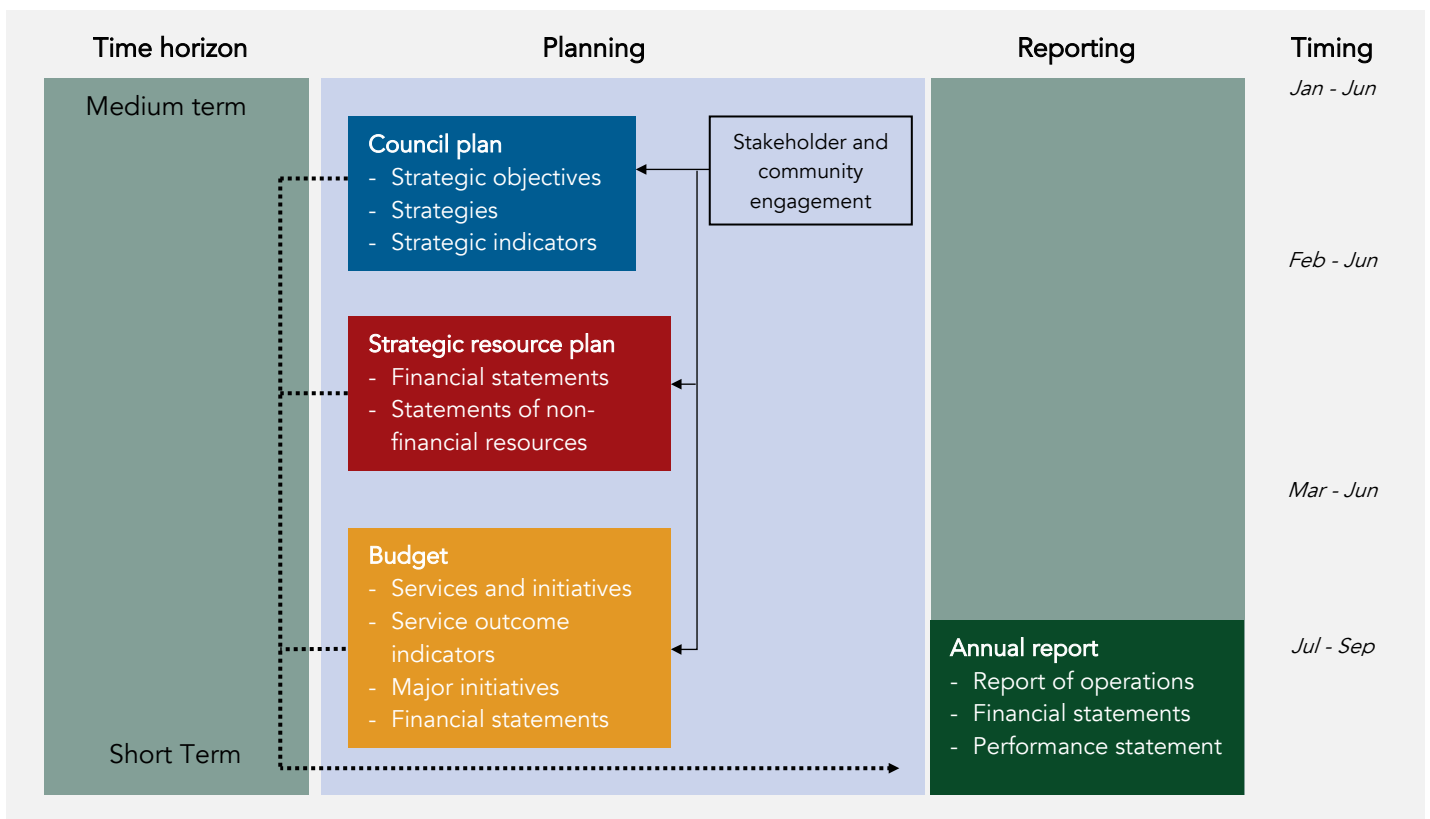


Figure 17: Planning and reporting cycle

COUNCIL PLAN

The Council Plan 2017-21 includes strategic objectives, strategies for achieving these for the four-year period, strategic indicators for monitoring achievement of the strategic objectives and a strategic resource plan. The following are the seven strategic objectives detailed in the council plan.

- 1** A proactive, well governed, professional and financially sustainable organisation that encourages community participation.
- 2** Meaningful partnerships to support advocacy priorities and service provision.
- 3** Quality sustainable community services and infrastructure.
- 4** Building on our agricultural and business strengths and supporting economic development.
- 5** Thriving, safe and diverse local communities.
- 6** Participating in activities that address health and wellbeing issues.
- 7** Providing access to and promoting the natural environment.

Performance

Council's performance for the 2020/2021 year has been reported against each strategic objective actions to demonstrate how Council is performing in achieving the 2017-2021 Council Plan. Performance has been measured as follows:

- Results achieved in relation to the strategic objectives actions in the Council Plan
- Progress in relation to the major initiatives identified in the budget
- Services funded in the budget and the persons or sections of the community who are provided those services
- Results against the prescribed service performance indicators and measures.

Strategic objectives

The following statement reviews the performance of Council against the Council Plan including results achieved in relation to the actions included in the Council Plan.

Strategic Objective 1: A proactive, well governed, professionally and financially sustainable organisation that encourages community participation.

In order for West Wimmera Shire Council to successfully operate in an environment of declining revenue, it will recognise opportunities within the sector for the sharing of service provision. It will also be conscious of ensuring that it is regionally cooperative, to gain the best outcomes for West Wimmera.

Priorities and Actions

2020/2021 Achievements

1.1 Improve Council's governance, functionality, and reputation

- | | | |
|--|---|---|
| 1.1.1 Promote a professional reputation for the Shire – locally and regionally | - | Involvement in a regional group with the Rural Councils Transformation Program. |
| 1.1.2 Participate in regional shared services activities | - | Involvement in the Rural Councils Corporate Collaboration (RCCC) Project. |
| 1.1.3 Respectful meeting procedures & self-evaluating meeting | - | Adoption of new meeting procedures. |

1.2 Continue to encourage local arrangements procurement

- | | | |
|--|---|--|
| 1.2.1 Source labour and materials locally wherever possible. | - | Local contractors continue to be prioritised when available. For the 2020/2021 period, local contractor use included: <ul style="list-style-type: none"> o Installation of solar panels, electrical parts of kitchen, western fence, GPO's and other jobs at Edenhope and Districts Community Centre by a range of local providers. o Painting of municipal buildings around Kaniva, including Shire office facade. o Municipal building maintenance and electrical work. o Fencing for Kaniva Silo Art. o Local Wimmera Road sealing contractor. |
|--|---|--|

1.3 Build the capacity of Council administration through professional development.

- | | | |
|--|---|---|
| 1.3.1 Leadership training for Councillors and staff to build team ethos. | - | Councillor induction in accordance with <i>Local Government Act 2020</i> . |
| | - | 'Unshakeable at work' program led by Sue Anderson provided to all staff to enhance mental resilience and leadership skills. |

1.4 Focus on shared services

- 1.4.1 Access shared services with local government and state partners as a possible source of income or savings.
- Continued use of collaborative Wimmera Group councils' procurement of Bituminous Sealing contract service.
 - Cluster of four Wimmera Councils Emergency Management shared 2 x staff members.

Strategic Objective 2: Meaningful partnerships to support advocacy priorities and service provision.

To enable the best possible outcomes to be achieved for its residents, West Wimmera Shire Council must be prepared to partner with other Rural Shires, along with State and Federal Governments to deliver enhanced services.

Priorities and Actions

2020/2021 Achievements

2.1 Develop advocacy policy and plan

- 2.1.1 Create detailed and factually accurate advocacy strategies to ensure consistent dialogue during lobbying.
- Continued, but reduced formality due to reduction in Advocacy opportunity due to COVID-19.

2.2 Energy capacity and reliability

- 2.2.1 Investigate opportunities to improve access to utilities - gas, water, NBN, renewables, telecommunications.
- Successful in gaining new tower at Douglas and NBN fibre rolled out to Kaniva.

2.3 Water Security

- 2.3.1 Participate in and promote business case development for rural pipeline supply.
2.3.2 Participate in the regional study on economic and social benefits of recreational water in the Wimmera Southern Mallee.
- Advocacy work has continued for the West Grampians Pipeline.
 - Wimmera Southern Mallee: Social-Economic Value of recreational and environmental water report completed on the value of recreational water to Wimmera Southern Mallee.

2.4 Improving digital connectivity

- 2.4.1 Encourage increased digital connectivity for the majority of residents.
- Continued to advocate and work with Federal, State and Private sector for progression.

2.5 Transport - roads, accessibility, public transport & freight

- 2.5.1 Support community transport initiatives and regional connectivity.
- Participation in Wimmera Southern Mallee Regional Transport Group.
 - Participation in Western Highway Action Committee.
 - Meetings and lobbying Vicroads/DOT, State and Federal Govts.
 - Applying for and receiving grants under the Federal Govt. Heavy Vehicle Safety Productivity Program, Bridges Renewal Program.
 - Applying for and receiving grant under the State Govt. AgriLinks Program.
 - Participation in Rail Freight Alliance group.

2.6 Pest control

- 2.6.1 Strategy for sustainable pest control measures.
2.6.2 Partner with Landcare and other community organisations for pest plant and animal control measures.
- Continuation of corella management activities.

2.7 Emergency management

- | | |
|--|---|
| 2.7.1 Participate in regional emergency management planning. | <ul style="list-style-type: none">- Participation in Regional Municipal Emergency Management Plan Committee.- Participation in staff resource sharing of cluster councils. |
|--|---|

2.8 Community services

- | | |
|-------------------------|--|
| 2.8 Community services. | <ul style="list-style-type: none">- Continuation and adaptation of Community Services in a COVID-19 safe manner. |
|-------------------------|--|

Strategic Objective 3: Quality sustainable community infrastructure.

The provision of quality infrastructure is an essential key feature of successful local government authorities.

Priorities and Actions

2020/2021 Achievements

3.1 Mapping community assets to improve planning and efficiency

- | | |
|---|--|
| 3.1.1 Invest in addressing the infrastructure funding gap. | <ul style="list-style-type: none">- As part of the 2020/21 capital works program, Council has exceeded the renewal requirements of infrastructure as outlined in the most recent condition assessment. |
| 3.1.2 Create and implement a prioritized playground strategy. | <ul style="list-style-type: none">- Work on a playground strategy for Edenhope has commenced.- An external audit of playground equipment was undertaken to establish better compliance with standards and improve safety. |

3.2 Sustainable community infrastructure

- | | |
|--|--|
| 3.2.1 Immediate repairs to community infrastructure. | <ul style="list-style-type: none">- Madden Street kerb and channel construction, Stage 1.- Dergholm Hall roof replacement. |
| 3.2.2 Create evidence-based priorities for infrastructure investment - including state, federal and local dollars. | <ul style="list-style-type: none">- Kaniva Showgrounds toilet block connection to sewer.- Ongoing maintenance of Council buildings.- Management of federal, state and Council funding to prioritise works. |
| 3.2.3 Upgrade / repair / divest council owned and managed assets. | <ul style="list-style-type: none">- Apsley Hall roof replacement.- Apsley BBQ and shelter replacement. |

3.3 Invest in quality infrastructure supported by community consultation and engagement

- | | |
|---|--|
| 3.3.1 Facilitate discussions on social infrastructure - shared occupancy etc. | <ul style="list-style-type: none">- Continual conversations with regards to multi-purpose use when developing project and master plans and is in practice at the Kaniva Hub and Edenhope and Districts Community Centre. |
|---|--|

3.4 Maintain the West Wimmera local road network

- | | |
|------------------------------|---|
| 3.4.1 Provide quality roads. | <ul style="list-style-type: none">- Broughton Road reconstruction- Patyah Road reconstruction and widening- Kadnook – Connewirricoo Road reconstruction and widening- Mooree Road reconstruction and widening- South Lillimur Road reconstruction- Elizabeth St. / South Rd. Serviceton intersection reconstruction- Murrawong Road reconstruction- Miram South Road reconstruction- Extensive sealed road, reseal program- Extensive unsealed road, resheet program |
|------------------------------|---|

Strategic Objective 4: Building on our agricultural and business strengths and supporting economic development.

The promotion of quality products that are produced in West Wimmera is critical in assisting business to expand and provide improved employment outcomes.

Priorities and Actions

2020/2021 Achievements

4.1 Promote the benefits of West Wimmera to attract new residents, businesses and jobs

- 4.1.1 Pursue the development of manufacturing plants to value add to our local products.
- Funding application for Building Better Regions Fund applied for to address this. We are still awaiting the outcome.

4.2 Support existing businesses to succeed and grow

- 4.2.1 Closely liaise with "main street" businesses.
4.2.2 Investigate cost effective ways to support existing businesses.
- Development and consultation undertaken of street scape plans for Kaniva and Edenhope, nearing completion on 30 June 2021.
 - Ongoing contact and support for main street businesses throughout the year, with regards to COVID-19 and changing requirements.
 - Temporary furniture for outdoor dining offered to community businesses, but preference feedback received was to wait for fixed furniture through streetscape project.

4.3 Promote opportunities that support our agricultural producers to diversify and / or value add

- 4.3.1 Participate in business case development for utility infrastructure – water and gas pipelines and power generation.
- Continued to work with stakeholders on West Grampians Pipeline business case.

Strategic Objective 5: Thriving, safe and diverse local communities.

The strength of West Wimmera is its people. The Shire has one of the highest rates of volunteerism in Victoria and through this objective the Councillors wish to provide higher levels of support to volunteer groups. By continuing to provide community strengthening grants and assisting groups in applying for larger grants, the various groups will remain sustainable for years to come.

Priorities and Actions

2020/2021 Achievements

5.1 Promote community planning

- 5.1.1 Continue to provide community strengthening grants and support for volunteer groups to align with community plans.
5.1.2 Support for community events and activities.
5.1.3 Create identity and improved image for small communities, by ensuring clean facilities, developing community murals and preserving its history.
5.1.4 Senior staff representation at community committee meetings.
- Continued with \$42,817 in community strengthening grants given out over the year.
 - Continued to support community groups with in-kind donations and support in organising events, additional assistance was also provided to groups to help with COVID-Safe requirements for events.
 - Continued township cleaning and maintenance contracts in COVID-19 safe manner. Community murals and associated activities not viable during pandemic.
 - Senior staff continued to attend a variety of community committee meetings throughout the year.
 - Kaniva and Goroke Silo Art completion.

5.2 Promote community education programs

- 5.2.1 Assist with client education on MyAged Care.
- Continued to support access, including providing information and support at pop-up cafes drop-in sessions at Edenhope, Kaniva, Goroke, Harrow and Apsley in early 2021.

5.3 Support youth engagement

- 5.3.1 Continue to develop a youth council.
- No progression of Youth Council, focus shift to connection and engagement activities to support Youth through COVID-19.

5.4 Encourage place - making projects / initiatives that drive civic pride

- 5.4.1 Assist township committees to undertake projects and programs that increase community pride.
- Continued with delivery of community strengthening grant program.

5.5 Support for Volunteers

- 5.5.1 Continue to support community volunteer groups and programs.
- 5.5.2 Assist with volunteer transport programs.
- Supported National Volunteers Week with morning teas held throughout the Shire in recognition of the services provided.
 - Partner with the Centre for Participation in Horsham and Transport Vic to provide the volunteer driven. Wimmera Southern Mallee Bus from Kaniva to Horsham weekly.

5.6 Fulfil our legislative responsibilities towards emergency management

- 5.6.1 Commit to provide emergency management activities in accordance with legislative requirements.
- Ongoing participation to and commitment with Regional Emergency Management Committee, Municipal Emergency Planning Committee, West Wimmera Municipal Fire Management Planning Committee.

Strategic Objective 6: Participating in activities that address health and wellbeing issues.

Planning for community wellbeing outcomes will recognise that we live in a challenging and changing climate, where severe weather events will occur more often. This may mean greater levels of assistance is required for more residents as a result of these weather events.

Priorities and Actions

2020/2021 Achievements

6.1 Improve access to health and wellbeing services

- 6.1.1 Support community transport options to assist with access to medical services.
- Development of volunteer staffed 'Harrow Companion Program'
 - COVID-19 has impacted ability for Council to provide this service.

6.2 Support preventative health programs

- 6.2.1 Support outreach program(s) e.g. Talk to a mate
- 6.2.2 Campaign against domestic violence.
- Continued to provide support for this service.
 - Ongoing member of CoRE and event help for white ribbon day and 16 days of activism.
 - Carpe Diem, men's mental health play in Edenhope and Kaniva.

6.3 Improve walking / gopher paths in townships

- 6.3.1 Improve recreational access to Lake Wallace and complete retaining wall.
- 6.3.2 Provide all weather access to preschool facilities.
- Ongoing maintenance on walking track.

Strategic Objective 7: Providing access to and promoting the natural environment.

Whilst promoting the beauty of West Wimmera's natural environment, every effort must be made to protect the eco system that the region is so well known for.

Priorities and Actions

2020/2021 Achievements

7.1 Targeted promotion of West Wimmera as a world-class destination

7.1.1 Invest in media promotion

- Wimmera Mallee Tourism - Unearth amazing campaign
- Storytowns Silo art podcasts
- Travel Oz segment with Greg Grainger

7.2 Foster eco-tourism development

7.2.1 Promote eco-tourism opportunities to develop a visitor economy

- Lake Wallace strategic plan development.

7.2.2 Support the maintenance and upkeep of lake and waterway visitor locations

7.3 Link our natural, cultural and historic assets to create a cohesive experience for visitors and residents

7.3.1 Implement outcomes of various visitor related studies - Indigenous Tourism, recreational water and regional trails

- Development of the First Australian's XI Aboriginal Cricket Team Regional Touring Guide.
- Funding received for Kaniva Caravan Park amenities upgrade.
- Funding for Mallee Silo Art Trail Program.

Major Initiatives

Council identified several major initiatives in their 2020/2021 Annual Budget. Each of these major initiatives is aligned with a Strategic Objective in the Council Plan.

The following table indicates Council's progress against these major initiatives.

Table 4: Major Initiatives progress table

OBJECTIVE	MAJOR INITIATIVE	STATUS	COMMENT
1	Investment in Rural Councils Transformation Program to achieve shared regional financial systems in order to build resilience in Council systems and performance.	Underway – On track	Project ongoing.
	Implement NBN connection and cloud-based IT system to support all of Council's work locations.	Underway – On track	NBN connection completed, have not yet fully transferred over to cloud-based IT.
	Undertake staged implementation of <i>Local Government Act 2020</i> in line with Local Government Victoria requirements and guidelines.	Underway – On track	Working to meet required timelines for implementation.
2	Initiate stand alone Human Resources function to replace shared model which concluded during 2019-20.	Complete	
	Prepare advocacy plan on community objectives and undertake annual advocacy visit to both Commonwealth and State Parliaments.	Delayed – COVID-19	Scheduled Advocacy visits have been cancelled due to COVID-19
	Investigate and develop regional professional development programs.	Delayed – COVID-19	Initiative stalled due to COVID-19 priorities.
3	Undertake mapping of Community Assets to maximise coverage and prioritise Council Investment.	Complete	Most community Assets are now mapped on POZI, West Wimmera Shire Council's Community Mapping Service. Ongoing maintenance and enhancements will continue.
	Develop 10 year Asset Management Plan per requirements of <i>Local Government Act 2020</i> .	Underway – On track	Development of the Asset Management Plan in underway and on track for adoption within statutory timeframes. . COVID-19 Business support prioritised.
4	Investigate alternative Business Assistance schemes.	Not Started	
5	Implementation of 3 year old kindergarten in line with requirements of State Government program.	Complete	3 year kinder was run in Edenhope, Kaniva and Goroke
	Develop Community Plans into action priorities which inform long term planning.	Not Started	No funding secured in budget.
6	Continued advocacy for improved health services to our community, including mental health and general practitioner services.	Underway – On track	Partner with neighbouring Shires in Rural Outreach Program, which partners with Primary Care Partnerships enhancing access to rural mental health services in the community.

	Continued involvement in Wimmera Regional Library Corporation to provide a regionally shared library service to our community.	Complete	Confirmed Council's commitment to a further 3-year membership with the Library Corporation. Ongoing membership to the Board by Mayor and DCCS. New Library opened in Edenhope & Districts Community Centre.
7	Prepare Tourism Strategy.	Not Started	Due to commence in 1st Quarter 2022
	Develop and maintain Tourism Website.	Underway – On track	Website under construction due to go live in 1st Quarter of FY2022

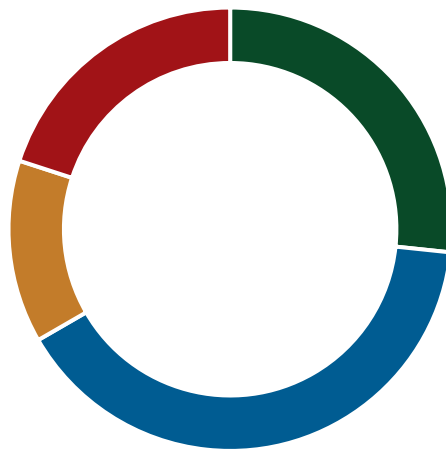
Table 5: Other initiatives progress table

OBJECTIVE	OTHER INITIATIVE	STATUS	COMMENT
1	Undertake IT architecture mapping and prepare strategic plan for future IT service development	Not Started	Working on progressing RCCC as first priority.
2	Develop Community Consultation and Communications Strategy	Complete	Community Engagement Policy Adopted 17 February 2021.
3	Continue development of asset management registers and practices	Underway – On track	Continued development.
4	Facilitate appropriate business management training for local businesses	Delayed – COVID-19	Delayed due to COVID-19 business assistance being prioritised.
5	Investigate and continue to advocate for alternate recycling facilities	Underway – On track	Council is working with Grampians Central West Management Group, Sustainability Vic and DELWP to formulate the transition to a revised compliant recycling system. A draft transition plan has been developed and Council is working cooperatively with neighbouring shires to develop a Waste Management Strategy. Council has also taken necessary action to ensure our transfer stations are fully compliant with the new Environment Protection Act 2017.
6	Advocate for improved access for our residents to aged and disability care services	Not Started	Ongoing COVID-19 support and service provision was prioritised.
	Review and update of Council's Public Health Plan and dependent strategic plans	Complete	Community Health and Wellbeing plan developed with integration within upcoming Council Plan.
7	Continue involvement in Lake Wallace Management Plan	Underway – On track	Lake Wallace strategic plan development progressed.



Figure 18: The new Edenhope Library

MAJOR INITIATIVES



- Complete
- Underway – On track
- Delayed – COVID-19
- Not Started

OTHER INITIATIVES



Figure 19: Progress against Major and Other Initiatives identified in budget chart.

Services funded in budget

The following statement reviews the performance of services funded in the budget and the persons or sections of the community who are provided those services.

Strategic Objective 1	SERVICE AREA	DESCRIPTION OF SERVICES PROVIDED	NET COST \$'000		
			ACTUAL	BUDGET	VARIANCE
	Corporate Services	This service provides management and administration support to the corporate area of Council and includes the Risk Management and Occupational Health and Safety functions.	632	429	203
	Customer Service	This service provides the main point of interaction between Council and the community. Services include over the counter advice, receipting, and administrative support to Council.	403	354	49
	Elected Members	This service provides for leadership from and support to the community's elected leaders.	243	295	-52
	Finance and Rates	This service predominantly provides financial based services to both internal and external customers including the management of Council's finances, payment of salaries and wages to Council employees, procurement and contracting of services, raising and collection of rates and charges and valuation of properties throughout the municipality.	-2843	-1513	-1330
	Governance	This service provides support and oversight to Council operations including the conduct of Council meetings. The Governance service also covers such items as customer satisfaction monitoring.	50	37	13
	Information Technology	This service is responsible for the provision of information management services to Council and the community, including hardware and software solutions to enable Council to undertake its desired activities and to provide contact methodologies for our community.	641	398	243
	Records Management	This service is responsible for providing and maintaining accurate and up to date record keeping facilities and archives.	206	210	-4

Strategic Objective 2	SERVICE AREA	DESCRIPTION OF SERVICES PROVIDED	NET COST \$'000		
			ACTUAL	BUDGET	VARIANCE
	CEO Office	This service provides executive leadership and support to Council, and co-ordinates advocacy programs on behalf of the West Wimmera community.	645	566	79
	Human Resources	This service provides the recruitment, training and performance evaluation of Council staff.	27	103	-76
	Public Relations and Marketing	This service is responsible for the management and provision of advice on external communication, in consultation with relevant stakeholders, on behalf of Council.	62	106	-44

Strategic Objective 3	SERVICE AREA	DESCRIPTION OF SERVICES PROVIDED	NET COST \$'000		
			ACTUAL	BUDGET	VARIANCE
	Buildings and Property	This service provides for management and maintenance of Council's building portfolio.	178	185	-7
	Cemeteries	This service provides management of the Kaniva, Edenhope and Goroke cemeteries.	-2	-2	0
	Depot and Engineering Operations	This service provides Council with infrastructure management services, including works, engineering, contract management and inventory and stores control activities. It also includes Plant maintenance costs and all costs and income associated with plant usage.	8694	5481	3213
	Quarry Operations	This service provides for materials utilised by Council in its works and construction activities.	35	-55	90
	Roads, Bridges, Footpaths	This service provides for all maintenance and operational works undertaken on Council's roads, bridges and footpath network. It includes the contract works Council undertakes for VicRoads on state roads within the municipal boundaries.	-406	206	-612

	Stormwater Drainage	This service provides for maintenance works on Council's stormwater drainage network.	65	52	13
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Strategic Objective 4	NET COST \$'000				
	SERVICE AREA	DESCRIPTION OF SERVICES PROVIDED	ACTUAL	BUDGET	VARIANCE
	Aerodrome	This service area provides for maintaining the operation of the Edenhope Aerodrome.	5	10	-5
Business and Economic Development	The business and economic development service assists the organisation to facilitate an environment that is conducive to a sustainable and growing local business sector and provides opportunities for local residents to improve their skill levels and access employment.	284	506	-222	

Strategic Objective 5	NET COST \$'000				
	SERVICE AREA	DESCRIPTION OF SERVICES PROVIDED	ACTUAL	BUDGET	VARIANCE
	Arts and Culture	This service provides a varied ongoing program of arts and cultural events and activities, plans and develops arts and cultural facilities and infrastructure and develops policies and strategies to facilitate art practice.	32	32	0
	Building	This service provides statutory building services to Council and the community including processing of building permits, investigations of complaints and illegal works.	139	116	23
	Children, Youth and Family Services	This service provides a range of children and youth support activities, including pre-schools, Infant Welfare Centres, Freeza and youth engagement programs.	-58	65	-123
	Fire Prevention and Emergency Services	This service provides for essential monitoring and management of vegetation in fire risk areas and also for the funding of emergency service activities provided by Council.	34	61	-27
	Community Services	This service provides management and administrative support to the community services area.	160	88	72
	Planning	This service provides statutory planning services to Council and the community including processing of planning permits, investigations of complaints and illegal works.	385	399	-14
	Regulatory Services	This service provides all management and enforcement of Council's Local Laws, including animal registration, control and enforcement.	67	61	6
	Sanitation	This service provides for street cleaning across Council's urban centres and for management and maintenance of Council's public amenities.	289	303	-14
	Street Lighting	This service provides for public lighting in Council's urban centres.	23	30	-7
	Traffic Management	This service provides for school crossing services.	7	14	-7
	Waste Management	This service provides for waste management solutions, including kerbside pickup, disposal and transfer station sites.	687	728	-41

Strategic Objective 6	NET COST \$'000				
	SERVICE AREA	DESCRIPTION OF SERVICES PROVIDED	ACTUAL	BUDGET	VARIANCE
	Aged and Disability Care Services	This service provides a range of home and community care services for the aged and disabled including home delivered meals, personal care, transport, dementia care, home maintenance, housing support and senior citizen clubs.	4	-45	49
	Libraries	This service provides public library services at Edenhope and Kaniva via a contribution to the Wimmera Regional Library Corporation.	204	199	5
	Public Health	This service provides a range of public health related activities, including Environmental Health inspections and enforcement, and pest and weed control services.	89	126	-37
	Recreation, Sport, Leisure	This service provides maintenance and management of Council's public halls and swimming pools.	282	281	1
Sport and Recreation Facilities	This service provides for management and maintenance of sporting facilities across the municipality.	18	41	-23	

Strategic Objective 7	SERVICE AREA	DESCRIPTION OF SERVICES PROVIDED	NET COST \$'000		
			ACTUAL	BUDGET	VARIANCE
	Tourism and Events	This service promotes West Wimmera Shire's natural attractions and provides facilities for visitors to our region.	87	138	-51
	Parks and Reserves	This service provides maintenance and management of all parks and gardens across Council.	521	530	-9

Service Performance Indicators

The following statement provides the results of the prescribed service performance indicators and measures including explanation of material variations.

Table 6: Service Performance Indicators Results

Service / indicator / measure	RESULTS				Material Variations
	2018	2019	2020	2021	
Aquatic Facilities					
Service standard					
<i>Health inspections of aquatic facilities</i> [Number of authorised officer inspections of Council aquatic facilities / Number of Council aquatic facilities]	0.00	0.67	0.67	0.67	
Utilisation					
<i>Utilisation of aquatic facilities</i> [Number of visits to aquatic facilities / Municipal population]	3.73	3.99	3.37	3.06	
Service cost					
<i>Cost of aquatic facilities</i> [Direct cost of aquatic facilities less income received / Number of visits to aquatic facilities]	New in 2020	New in 2020	\$15.79	\$17.90	Council offered a free pool initiative as a result from COVID-19 funding in 2021. Additionally, attendance was lower due to continued lockdowns of the facilities because of the pandemic. <i>Note: From 2020, this measure replaced two previous measures: 'Cost of indoor aquatic facilities' and 'Cost of outdoor aquatic facilities', see retired measures.</i>
Animal Management					
Timeliness					
<i>Time taken to action animal management requests</i> [Number of days between receipt and first response action for all animal management requests / Number of animal management requests]	0.00	0.00	0.01	0.01	
Service standard					
<i>Animals reclaimed</i>	34.83%	50.00%	36.00%	15.38%	Council has seen a higher proportion of collected animals rehomed than reclaimed during 2020/2021.

[Number of animals reclaimed / Number of animals collected] x100					
<i>Animals rehomed</i> [Number of animals rehomed / Number of animals collected] x100	New in 2020	New in 2020	64.00%	84.62%	Council has seen a higher proportion of collected animals rehomed than reclaimed during 2020/2021. <i>Note: New measure for 2019-20 financial year.</i>
Service cost <i>Cost of animal management service per population</i> [Direct cost of the animal management service / Population]	New in 2020	New in 2020	\$26.31	\$27.32	<i>Note: This measure is replacing previous 'Cost of animal management service' which was based on cost per number of registered animals, see retired measures.</i>
Health and safety <i>Animal management prosecutions</i> [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100	New in 2020	New in 2020	0.00%	0.00%	<i>Note: This measure is replacing previous 'Animal management prosecutions' which was a measure of number, not proportion, see retired measures.</i>
Food Safety Timeliness <i>Time taken to action food complaints</i> [Number of days between receipt and first response action for all food complaints / Number of food complaints]	0.00	0.00	1.00	0.00	Council received no food complaints during the 2020/2021 year.
Service standard <i>Food safety assessments</i> [Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the Food Act 1984 / Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the Food Act 1984] x100	82.76%	80.77%	100.00%	95.35%	
Service cost <i>Cost of food safety service</i> [Direct cost of the food safety service / Number of food premises registered or notified in accordance with the Food Act 1984]	\$2,112.59	\$1,796.76	\$686.31	\$638.40	
Health and safety	0.00%	100.00%	100.00%	100.00%	

<i>Critical and major non-compliance outcome notifications</i> [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100						
Governance						
Transparency						
<i>Council decisions made at meetings closed to the public</i> [Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public / Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors] x100	18.23%	34.71%	27.78%	16.75%		Council has consciously reduced the number of confidential items to improve transparency.
Consultation and engagement						
<i>Satisfaction with community consultation and engagement</i> Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement	58.00	62.00	59.00	55.00		
Attendance						
<i>Councillor attendance at council meetings</i> [The sum of the number of Councillors who attended each ordinary and special Council meeting / (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election)] x100	95.56%	96.25%	95.38%	96.00%		
Service cost						
<i>Cost of elected representation</i> [Direct cost of the governance service / Number of Councillors elected at the last Council general election]	\$35,321.60	\$33,589.80	\$35,402.20	\$46,567.00		Council has seen an increased in the cost of the Governance service due to the engagement of a contractor to back-fill the Governance Officer role following a staff departure.

Satisfaction					
<i>Satisfaction with council decisions</i> [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	61.00	61.00	58.00	58.00	
Libraries					
Utilisation					
<i>Physical library collection usage</i> [Number of physical library collection item loans / Number of physical library collection items]	1.04	1.09	0.89	0.77	The library facility has been closed in line with the Victorian Government's lockdown directives during the COVID-19 pandemic which has resulted in a decline in usage. <i>Note: From 2019-20, this indicator measures the performance of physical library items as a subset of the wider library collection.</i>
Resource standard					
<i>Recently purchased library collection</i> [Number of library collection items purchased in the last 5 years / Number of library collection items] x100	39.77%	86.68%	37.08%	37.44%	
Participation					
<i>Active library borrowers in municipality</i> [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	12.67%	13.65%	12.49%	11.60%	
Service cost					
<i>Cost of library service per population</i> [Direct cost of the library service / Population]	New in 2020	New in 2020	\$45.32	\$53.64	The increase in the cost of the library service is a combination of slight population decline, increased subscription costs to the Wimmera Regional Library Corporation and increased general costs such as additional cleaning and venue hire. <i>Note: This measure is replacing the previous 'Cost of library service' indicator which measured based on number of visits, see retired measures.</i>
Maternal and Child Health (MCH)					
Service standard					
<i>Infant enrolments in the MCH service</i> [Number of infants enrolled in the MCH service (from birth notifications received) /	97.14%	100.00%	96.97%	96.97%	

Number of birth notifications received] x100

Service cost					
<i>Cost of the MCH service</i> [Cost of the MCH service / Hours worked by MCH nurses]	\$94.31	\$105.74	\$147.15	\$57.74	Due to staff Long Service Leave, there were significantly more hours recorded in this area resulting in a lower cost for this indicator.
Participation					
<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	97.31%	96.23%	96.53%	85.63%	Council saw an increase in the number of enrolments at the end of the year, and slight decline in the participation of the MCH service during the 2020/2021 year.
Participation					
<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	50.00%	100.00%	100.00%	100.00%	
Satisfaction					
<i>Participation in 4-week Key Age and Stage visit</i> [Number of 4-week key age and stage visits / Number of birth notifications received] x100	New in 2020	New in 2020	148.48%	139.39%	
Roads					
Satisfaction of use					
<i>Sealed local road requests</i> [Number of sealed local road requests / Kilometres of sealed local roads] x100	3.63	5.43	6.03	7.51	Council has made a conscious effort to collect data on local roads and has encouraged residents to contact Council on problems, including the use of social media reporting and as such, has seen an increase in requests.
Condition					
<i>Sealed local roads maintained to condition standards</i> [Number of kilometres of sealed local roads below the renewal intervention level set by Council / Kilometres of sealed local roads] x100	92.76%	94.61%	93.68%	99.73%	

Service cost					
<i>Cost of sealed local road reconstruction</i> [Direct cost of sealed local road reconstruction / Square metres of sealed local roads reconstructed]	\$37.18	\$30.88	\$37.61	\$38.72	
Service Cost					
<i>Cost of sealed local road resealing</i> [Direct cost of sealed local road resealing / Square metres of sealed local roads resealed]	\$4.15	\$4.91	\$5.46	\$4.76	Costs can vary considerably with contractor and materials pricing and availability. Council's square metres of reseals were substantially higher in 2020/2021 than the previous year and Council some savings were noted due to the higher volume.
Satisfaction					
<i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	50.00	53.00	55.00	54.00	
Statutory Planning					
Timeliness					
<i>Time taken to decide planning applications</i> [The median number of days between receipt of a planning application and a decision on the application]	25.00	65.00	80.00	49.00	After a significant increase in 2019/2020, Council has made a conscious effort to reduce the time taken to decide planning applications.
Service standard					
<i>Planning applications decided within required time frames</i> [(Number of regular planning application decisions made within 60 days) + (Number of VicSmart planning application decisions made within 10 days) / Number of planning application decisions made] x100	100.00%	6.82%	75.00%	85.71%	Council has made an effort to reduce the processing time of planning applications and has achieved a higher percentage of applications decided within the required time frames.
Service cost					
<i>Cost of statutory planning service</i> [Direct cost of the statutory planning service / Number of planning applications received]	\$7,570.04	\$4,619.69	\$7,428.99	\$7,888.78	

Decision making					
<i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	0.00%	0.00%	0.00%	0.00%	
Waste Collection					
Satisfaction					
<i>Kerbside bin collection requests</i> [Number of kerbside garbage and recycling bin collection requests / Number of kerbside bin collection households] x1000	10.69	17.53	4.93	0.55	A significant improvement in service collections was achieved during 2020/2021 after contract management efforts by Council and the contractor.
Service standard					
<i>Kerbside collection bins missed</i> [Number of kerbside garbage and recycling collection bins missed / Number of scheduled kerbside garbage and recycling collection bin lifts] x10,000	1.09	0.53	0.60	1.21	
Service cost					
<i>Cost of kerbside garbage bin collection service</i> [Direct cost of the kerbside garbage bin collection service / Number of kerbside garbage collection bins]	\$86.22	\$90.35	\$92.63	\$93.86	
Service cost					
<i>Cost of kerbside recyclables collection service</i> [Direct cost of the kerbside recyclables bin collection service / Number of kerbside recyclables collection bins]	\$82.19	\$83.58	\$83.38	\$96.78	As with many other municipalities, Council was impacted by the closure of major recycling facilities within the state, and the removal of access to international markets for this material. Therefore Council has seen a significant increase of contractor costs in this area.
Waste diversion					
<i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	22.45%	22.22%	10.01%	20.95%	Following a large decline in 2019/2020 whereby much of Council's recycling was diverted to landfill due to the reduction of international markets, Council has sourced another contractor to process the recyclables.

Table 7: Retired Indicators Results

<i>Service / indicator / measure</i>	RESULTS				Comments
	2018	2019	2020	2021	
Aquatic Facilities					
Service cost					
<i>Cost of indoor aquatic facilities</i> [Direct cost of indoor aquatic facilities less income received / Number of visits to indoor aquatic facilities]	\$0.00	\$0.00	Retired in 2020	Retired in 2020	This measure was replaced by AF7 from 1 July 2019.
<i>Cost of outdoor aquatic facilities</i> [Direct cost of outdoor aquatic facilities less income received / Number of visits to outdoor aquatic facilities]	\$13.33	\$12.14	Retired in 2020	Retired in 2020	This measure was replaced by AF7 from 1 July 2019.
Animal Management					
Service cost					
<i>Cost of animal management service</i> [Direct cost of the animal management service / Number of registered animals]	\$103.42	\$90.48	Retired in 2020	Retired in 2020	This measure was replaced by AM6 from 1 July 2019.
Health and safety					
<i>Animal management prosecutions</i> [Number of successful animal management prosecutions]	0	0	Retired in 2020	Retired in 2020	This measure was replaced by AM7 from 1 July 2019.
Libraries					
Service cost					
<i>Cost of library service</i> [Direct cost of the library service / Number of visits]	\$6.81	\$7.98	Retired in 2020	Retired in 2020	This measure was replaced by LB5 from 1 July 2019.
Maternal and Child Health (MCH)					
Satisfaction					
<i>Participation in first MCH home visit</i> [Number of first MCH home visits / Number of birth notifications received] x100	134.3%	211.1%	Retired in 2020	Retired in 2020	This measure was replaced by MC6 from 1 July 2019.

ADVOCACY

The West Wimmera Shire Council, Council Plan 2017-2021, was divided into Actions and Advocacy Actions to enable more accurate tracking of activity associated with the plan and to ensure that the activities align with the plan.

In previous years, our Councillors and CEO have attended a series of appointments with state Ministers and their senior advisors. Unfortunately, again due to the COVID-19 pandemic and lockdowns, Council was unable to undertake these meetings face to face with the Ministers and senior advisors. Council continued to maintain its contact with other tiers of government and continues to advocate on behalf of our residents with online meetings and other forms of communication. Some key topics and issues discussed included:

Ann Webster MP (September 2020 at the Windmill Café)

- Road Funding
- Border Issues accessing medical services (due to COVID-19)
- Financial Assistance and funding of certain projects

Beverley McArthur MP (April 2021 at Edenhope Council Chamber)

- Road Funding
- Roadside Vegetation
- Pest & Weed funding
- Pipeline funding
- Regional Victorian Lockdown
- Fence-line clearances

COMMUNITY ENGAGEMENT

Under the *Local Government Act 2020*, Council have adopted a Community Engagement Policy. Throughout the year, Community engagement activities were undertaken in accordance with the new policy in various formats, including online forums, mail out surveys, drop-in sessions and deliberative engagement panels. Council continued

to develop and adapt engagement methods to maintain connection and communication opportunities within COVID-19 restrictions.



Figure 20: Streetscape community meetings in the Kaniva Shire Hall, with social distancing and masks allowing community consultation to continue while maintaining community health and safety.

COMMUNITY STRENGTHENING AND OTHER GRANTS PROGRAM

Council's Community Strengthening Grants program is designed to promote and increase participation in community initiatives, to build and strengthen local networks and partnerships and to support community leadership, learning and skill development.

This annual grant program is delivered across two rounds, round one at the start of the financial year and round two mid financial year. The grants are organised to provide financial assistance to local community organisations to support the provision of programs, activities and services which respond to identified community needs, contribute to the building of a stronger community, develop innovative approaches and local social issues and are in accordance with Council's strategic objectives.

A total of \$46,031 was granted by council through the Community Strengthening Grants and the Community Support Fund.

Table 8: Community Strengthening Grant Recipients and Distribution

COMMUNITY PROJECTS

Applicant	Project	Grant
Goroke Lions Club	Goroke History Trail plaques	\$ 4,940
Kaniva Lions Club	Purchasing Animals for the Fauna Park and repair or replacing fencing at the area	\$4,627
Community Projects Total		\$9,567

FACILITY UPGRADE

Applicant	Project	Grant
Edenhope Adult Riding Club Inc.	All weather access to club grounds and safe parking	\$4,500
Edenhope Motorcycle Club	Lap Scorers and Safety Marshall Tower	\$5,000
Country Fire Authority Karnak Brigade	Karnak Weather Station	\$1,803
Kaniva Hockey Club Inc	Facility Upgrade	\$4,217
Kaniva Agricultural and Pastoral Society INC	Pavilion Safety Upgrade	\$4,913
Edenhope Tourist Information INC	Upgrade to SES Building	\$5,000
Goroke Golf Club	Golf Cart	\$4,000
Harrow Historical Society INC	Upgrading of Harrow Historical Society Inc. Display Shed	\$3,067
Facility Upgrade Total		\$32,500

COMMUNITY EVENTS

Applicant	Project	Grant
Kaniva Playgroup	Kaniva Kids (Mik Maks at Kaniva Show)	\$750
Community Events Total		\$750

All Grants Total		\$42,817
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Table 9: Community Support Fund Recipients and Distribution

Applicant	Project	Grant
Edenhope Kindergarten	Upgrade Blinds	\$ 3,214
Community Support Fund Total		\$ 3,214



Figure 21: Goroke History Trail Plaques, installed by the Goroke Lions club with Community Strengthen grant funding.

CAPITAL WORKS

Table 10: Capital Works Expenditure

Property	\$'000	Represented by:	\$'000
Land improvements	\$ 18	New asset expenditure	\$ 70
Buildings	\$ 429	Asset renewal expenditure	\$ 6,617
Total property	\$ 447	Asset upgrade expenditure	\$ 268
Plant and equipment		Total capital works expenditure	\$ 6,555
Plant, machinery and equipment	\$ 386		
Fixtures, fittings and furniture	\$ 167		
Total plant and equipment	\$ 553		
Infrastructure			
Roads	\$ 5,380		
Bridges	\$ 0		
Footpaths and cycleways	\$ 96		
Drainage	\$ 79		
Total infrastructure	\$ 5,555		
Total capital works expenditure	\$ 6,555		

MAJOR PROJECTS

Council has had yet another busy year with the projects. Projects this past year have been undertaken with the assistance of funding sources from the State and Federal Governments, 'in kind' and financial support from local community groups, and funds committed from Council's budget. This includes the refurbishment of existing internal spaces at the Kaniva and Edenhope offices which are in the planning stage, to align with current government social distancing and workplace standards.

Silo Art

In October 2018, three Silo Art Projects in West Wimmera Shire Council received funding from the state government's Pick-My-Project initiative. This included \$102,100 for silo art at Goroke and \$199,600 for silo art at both Serviceton and Kaniva. The Kaniva and District Progress Association was behind the proposal and submitted the Kaniva project to the campaign, while the Goroke community put forward the project for their town.

In October 2020, painting started at GrainCorp silos at Goroke and Kaniva. Live time lapse cameras were set up at each site, allowing people to follow the painting process from home. Painting is now complete, and the time lapse compilations are viewable online.

Kaniva Silo was painted over 3 weeks by mural and studio artist David Lee Pereira with a hobby falcon and orchids, creating a vibrant and colourful masterpiece for the town.

Silo art at GrainCorp's Goroke silos was created by artist Geoffrey Carran, painting a mural that includes a magpie, galah and a kookaburra.

People travel from across Australia to view other silo art murals in western Victoria and the West Wimmera Shire can now take advantage of this vital tourism opportunity, with visitors already arriving at both towns to view the painted works.



Figure 22: Kaniva Silo being painted by David Lee Pereira



Figure 23: Goroke Silo being painted by Geoffrey Carran

Edenhope and Districts Community Centre

As construction of the new Edenhope and Districts Community Centre building was at practical completion in June 2020, fit out works started and have been progressing over the past 12 months. The funding received for these fit out works from Regional Development Victoria, the Community of Edenhope and Council has enabled the procurement so far of commercial kitchen equipment, function room equipment such as chairs, tables, and a stage to name a few along with fencing and screening along the Western side of the property. Local builder, Troy Shrive from Harrow, has assisted with the construction works, while Edenhope Electrician, Jack Cranage, has been involved with the electrical installation. In addition to these, the project funding will allow the community to enjoy a range of audio-visual equipment, an outdoor space to sit and relax, along with a landscaped area in the coming year.

Although not yet fully furnished with equipment, the Function, Activity and Meeting Room have enjoyed a variety of use by organisations, and members of the community already. This has included an auction, training sessions, various library events, council public sessions, school holiday activities for children and various information sessions for the community and parents.

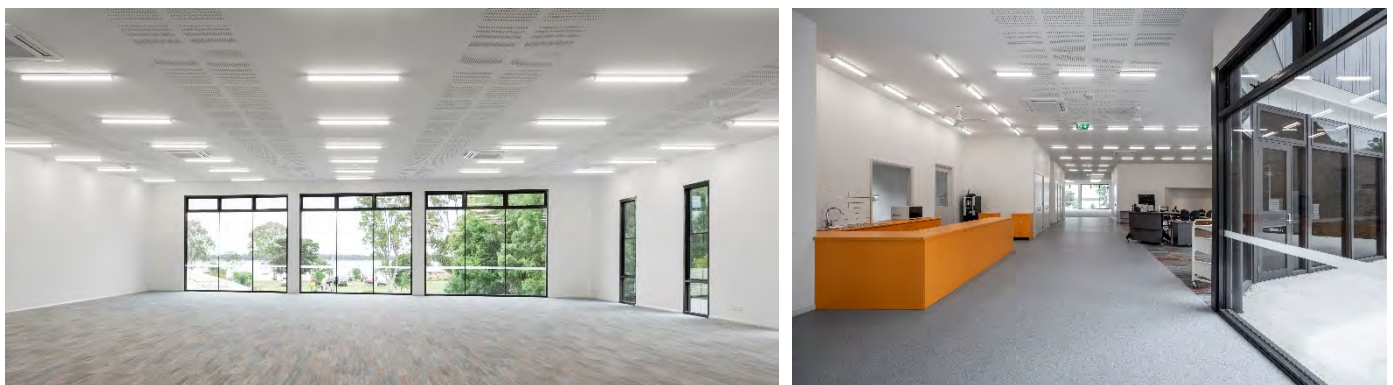


Figure 24: Edenhope and Districts Community Centre, with bright open space and lake views from the main function room.

Goroke Recreation Reserve and Pavilion

This project, funded by the State Government (Sports & Recreation Victoria), along with significant contributions from the community and additional funding by West Wimmera Shire Council began preparation in mid to late 2020. The construction contract was awarded to Locks Construction from Horsham, and site works began in early April 2021. Even through the challenges of the pandemic, and supply shortages there has been some progress to date which includes the concrete slab, site and building drainage installed, along with the installation of the effluent system.

COVID-19, such as procuring timber, have delayed the frames until September (which is a common issue at present in the building industry) pushing the completion of the project to May 2022.



Figure 25: Goroke Recreation Reserve and Pavilion foundations have been laid.

Kaniva Caravan Park



The Kaniva Caravan Park has a project for a new amenities block underway, as well as several smaller projects. Financing totalling \$593,000 for the projects was secured from a variety of sources:

- State Government (Regional Development Victoria): \$574,000
- West Wimmera Shire Council: \$19,000

The planning phase is underway for the amenities block with the site survey completed in late June 2021. The tender for the electrical relocation works has been awarded to David Buckley from Goroke, while the final design work for the new Amenities Block is near completion.

Figure 26: Kaniva Caravan Park amenities upgrades are progressing through planning and design.

Johnny Mullagh Caravan Park Septic System



This project was funded from the Federal Government (Local Roads & Community Infrastructure Program) to the amount of \$50,000 to provide a new wastewater treatment system to the current amenities block at the caravan park. The tender for the project was awarded to Horsham contractor, Wimmera Wastewater (Daryl Adams), who commenced work at the end of June. Heath McClure from MEH in Harrow has also provided some very much appreciated in-kind work, along with Alan Perry delivering the local security requirements.

Figure 27: A new wastewater treatment system to be installed at Johnny Mullagh Caravan Park.

Kaniva Recreation Reserve Toilets

Funding secured from the Federal Government (Local Roads & Community Infrastructure Program) of \$90,000 was used to install a new sewer system to the existing toilet block at the Kaniva Recreation Reserve. The tender was awarded to Horsham company CHS, and they have now completed all associated works with the project.



Figure 28: Upgraded sewer system works have been completed at the Kaniva Recreation Reserve Toilets.

CORPORATE & COMMUNITY SERVICE

Customer Service

Customer Service continued to be the hub of the Council, keeping the wheels in motion. Playing an integral part of our community operations, the 2020/2021 year has presented challenges with a complete change to the workplace for our loyal staff due to COVID-19 restrictions.

Continual adaptations and alternate service delivery options were required to ensure service delivery could be maintained to the community at the highest level possible. Our team have shown resilience and have managed to keep the service delivery available to the community with great flexibility, often having to redirect phones to work from home. In addition, our customer service roles have extended their support to other areas and council projects, working from home during lockdown periods to fill in where necessary, keep other departments maintained and ensure Council is meeting a wide range of objectives.

The annual customer satisfaction survey undertaken for Local Government across the state has shown Council has maintained high results and above the state average. The customer service team are applauded for their dedication and commitment during lock down.



Figure 29: Edenhope customer service, working to safely serve the community.



Figure 30: Kaniva Customer Service maintaining service levels within COVID-19 safety protocols.

The customer service maintains two centres:

- Edenhope; which also maintains the delivery of VicRoads and Centrelink services and;
- Kaniva; which also operates as a VicRoads Agency.

Services are now by appointment only and will be for such time until the Victorian Government recommends it is safe for us to resume without restrictions and contact tracing procedures.

Our devoted team also manage the operations of the Edenhope, Goroke and Kaniva Lillimur Cemeteries. The team are on call for the community in their time of need to fulfill a very valuable service with compassion and care.

2020/2021 has not been a normal year by any means and this team has worked tirelessly to provide the community with as close to normal type of service as possible.

Occupational Health and Safety

Occupational Health and Safety (OHS) is driven by a legal obligation to 'provide and maintain for employees of the employer a working environment that is safe and without risk to health' *Occupational Health and Safety Act 2004* Section 21(1). This has been achieved by the implementation of Elumina (OHS Software). Council have built an interactive OHS Management System that meets our OHS legislative requirements.

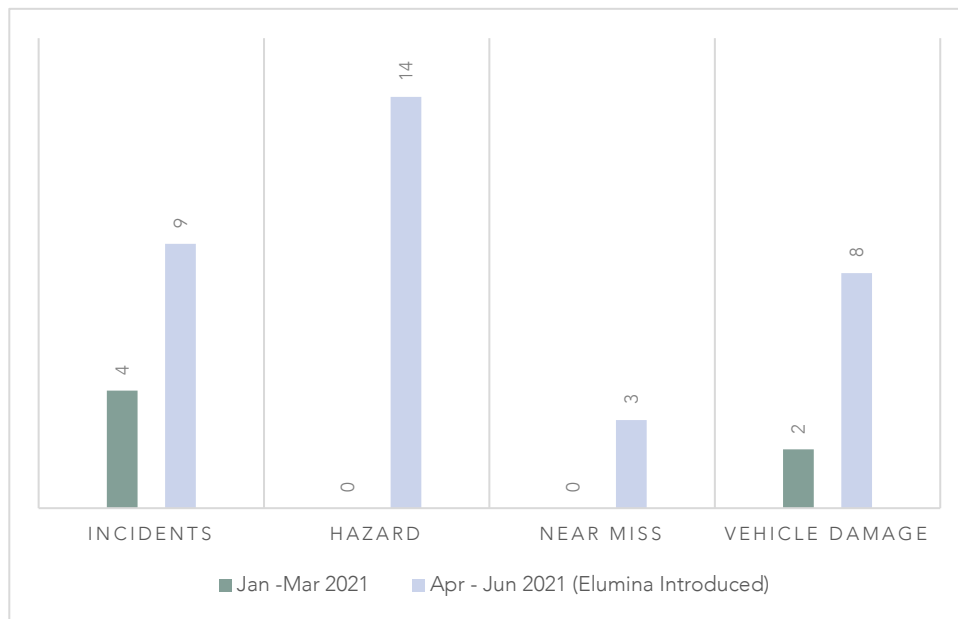


Figure 31: Elumina reporting counts showing 566% increase in reporting.

While Elumina was officially rolled out later in the year on the 6 April 2021, the willingness of employees to use the Elumina system has become evident in a very short period (figure 31). Council has seen a 566% increase in incident reporting, the key data being the increase of hazards and near misses. Hazard and near-miss reporting provides Council with the opportunity to undertake a risk-based approach to eliminate/mitigate the risk before someone is injured.

West Wimmera Shire Council are exceeding the OHS legislative requirement which is in turn developing a positive cohesive culture within the workforce. Council Occupational, Health, Safety and Risk Coordinator, Phillip Gillin is encouraged and excited by the organisational uptake of an enhanced safety culture and reporting framework stating, "I look forward to the next 12 months results".

Community Support and Wellbeing

The community support and wellbeing unit contributed positive outcomes in 2021 towards the following WWSC Council Plan 2017 - 2021 strategic objectives:

2. Meaningful partnerships to support advocacy priorities and service provision
3. Quality sustainable community services and infrastructure
5. Thriving safe and diverse local communities
6. Participating in activities that address health and wellbeing issues
7. Providing access to and promoting the natural environment

WWSC Municipal Early Years Plan 2019 – 2021 priorities:

- Safe play environments

- Social engagement opportunities for families
- Support for all families
- Sustainable services

WWSC Health and Wellbeing 2017 – 2021 Plan priorities:

1. Healthy Living
2. Reducing Harm
3. Inclusive and Supportive Community

WWSC staff continued to engage in local, regional and state working groups, e.g. By5 projects such as childcare issues, MAV workforce planning, Wimmera PCP (rural engagement program) to advocate for improved rural community support services. Workforce continues to provide challenges across early years and aged care service provision. Staff participate in a range of professional development opportunities to assist in providing programs which contribute to supporting improved wellbeing outcomes for community members, e.g., Child Safe Standards, The Family Violence Multi-Agency Risk Assessment and Management Framework.

WWSC staff work collaboratively with internal and external professionals to enhance programs to provide holistic wellbeing outcomes for community members.

Council’s maternal and child health, kindergarten and community services staff continued to provide front line service delivery to our most vulnerable and at need community members during COVID-19 Lockdown periods over 2021. Their dedication to ongoing service delivery for the welfare of our community during COVID-19 pandemic has shown outstanding dedication to our community.

Volunteering

West Wimmera Shire has a high volunteer rate, with the proportion of residents involved in volunteering exceeding 30% (Rural Councils Victoria, Demographic Density Report, 2021). National Volunteers Week was held from the 17-23 of May. This year’s theme was ‘Recognise, Celebrate and Thank Volunteers’ for the vital role they play. Reconnect to what is important by giving our time to help others and ourselves. Reimagine, how we better support volunteers and communities they help. In celebration of this, Council held morning teas in all shire towns, inviting all ages to come along as our younger volunteers are not always able to attend, but they are some of our greatest contributors to our communities.



Figure 32: Volunteers Week Celebrations. Left to Right: Marie Breen, Barbara Bull & Jillian Gabbe at the Goroke morning tea. Volunteers connecting at the Apsley morning tea. Kaniva playgroup morning tea.



West Wimmera Shire Council, in partnership with the Centre of Participation in Horsham and Transport Vic provide the Wimmera Southern Mallee Bus. This service is volunteer run, with local drivers facilitating the service from Kaniva to Horsham every Wednesday. People of all ages can use this service and there are pick up points in every town along the way.

Figure 33: Charlie Ferrier, Mayor Cr. Bruce Meyer OAM and Harvey Champness. Some of our generous volunteer bus drivers.

Events

Several events across the shire have been cancelled this year due to COVID-19, however the Community Services team has worked to encourage and assist event organisers with running events with COVID-19 safe practices. A range of free council events continued to run through the Community Activation and Social Isolation (CASI) funding. These included Carpe Diem – a men’s mental health play and movies at Lake Charlegrark over Easter. The events provided opportunities for community members to reconnect in a safe, relaxed environment with no financial barriers. The events contributed to the reduction in social isolation and promotion of overall community wellbeing. The events were well attended with positive feedback from all over the community.

Movies at Lake Charlegrark

Movies at Lake Charlegrark to reconnect the community. A variety of movies across the day provided an intergenerational connection opportunity.



LAKE CHARLEGRARK
FREE MOVIE NIGHT
Saturday 3 April 4.30 pm for 5 pm start
Crabtree Hall Precinct

Funded by Victorian State Government

CASI
CASI - Community Activation and Social Isolation Initiative

Food and drink available for purchase from kiosk, Maggi's Pizza from (5 pm to 9 pm) and Three Beans Coffee & Catering.
Enquiries: Amanda Munn 13 99 72

Figure 34: Movies at Lake Charlegrark.

Carpe Diem

Carpe Diem – men’s mental health play at Edenhope and Kaniva provided a few laughs but a serious message.



Figure 35: The Carpe Diem play, bringing the community together.

Regional Assessment Service

Due to COVID-19 restrictions, our Regional Assessment Service continued building relationships with providers and other assessors within the area via online resources. Consumers continued to be assessed in a timely fashion and connected with appropriate services with a mix of face to face and phone consults. There was some additional COVID-19 funding available which enabled Council to purchase 10 safety alerts which have been issued to vulnerable members of the community. These alerts enable the consumer to call for help if they have a fall or feel unwell and are unable to reach a phone. Our WWSC Regional Assessment Officer is also involved in a regional pilot program to workshop up-coming changes toward a more beneficial assessment model to assist community members to remain independently at home through support services.

Kindergartens

The introduction of 15 hours of funded 3 year old kindergarten began in 2021. With a lack of childcare in Edenhope, the delivery of a rotating program of 7.5 hour days over 3 days was provided to give families options for care.

West Wimmera Shire has 71 children attending kindergarten. All kindergartens ran 2 days x 7.5 hour sessions with combined 3 & 4 year olds. These models enable our kindergartens to remain financially sustainable.

Table 11: Kindergarten Enrolments 2021

Kindergarten	Four year old	Three year old	Total
Edenhope	23	11	34
Goroke	7	7	14
Kaniva	10	13	23

COVID-19 continued throughout the year with additional health procedures implemented by staff. The state government provided funding for Free Kindergarten for 2021 due to COVID-19 impacts on families. Kaniva kindergarten was successful in a Department of Education and Training (DET) Inclusion Grant. This grant will contribute to facilities upgrade to enable an all-abilities bathroom and improved accessibility in the service for all families. The project is currently in the planning process and should be complete by Term 1 2022. DET Grants have also been submitted to contribute to improvements at Goroke and Edenhope kindergartens.



Figure 36: 'Everybody belongs' - Harmony Day celebrated at kindergarten. Written on the poster "We are each unique and beautiful, but together we are a masterpiece!"

Supported Playgroup

Supported playgroups were held in Kaniva, Edenhope and Harrow, continuing to support families during COVID-19 with online and phone contact during restrictions. Additional parenting support was provided to families through in-home coaching. The implementation of outdoor playgroups meant continued connections with families were possible during most COVID-19 restrictions. WWSC Supported Playgroup Facilitator, Katrina Shirrefs, has recently moved on from the role. We thank her for her dedication to supporting better family outcomes over the past few years. The position is currently being advertised.

Community playgroups continue in Kaniva and Edenhope and school facilitated playgroups at Apsley and Goroke.



Figure 37: Intergenerational nature playgroup

Childcare

West Wimmera Shire Council supported Uniting VicTas with in-venue family day care at Edenhope kindergarten. Council provided facilities and contributed to establishment of new services. WWSC kindergarten staff and Uniting VicTas work together to support each other to implement programs at the joint facility. WWSC continue to support Kaniva Early Learning Centre provided by Uniting VicTas and currently run 4 days per week.

A general shortage of childcare throughout the shire has been identified as a major issue of concern. This concern manifests itself as a major inhibitor to attracting and maintaining staff in our key employment organisations the shire including schools, health care, and aged care. Council has entered into arrangements with the Murdoch Research Institute and the By Five project, auspiced by Wimmera Development Association, to undertake a study which will inform Council about future actions in this area.

Maternal and Child Health

A new face at the coal front arrived in 2021, as longstanding Maternal and Child Health (MCH) Nurse Monica Feder, took some well-deserved leave, this commencing 01 January 2021. MCH Nurse Judy Harrington has stepped into those shoes and is enjoying reacquainting herself with those families she has previously had a connection with and meeting new families. Judy has over 2 decades of MCH Nurse experience in the Wimmera.

COVID-19 restrictions continue to be at the forefront of everyone's minds, ensuring the MCH Service is delivered in a safe manner, this has continued to be both in home visits as well as Centre appointments. QR codes and mask wearing continue to be the new norm with appointments.

Our Perinatal Emotional Health Practitioner, Adrienne Calow has continued to provide in-home and telephone support service to the families of West Wimmera Shire; this has been an immense help to the families. Referrals continue to arrive for those in the antenatal period, and once delivered.

New for 2021 is the introduction of Parent Group Education sessions, these have been conducted at both Edenhope and Kaniva. A variety of guest speakers have been able to discuss their areas of expertise, these have included; Occupational Therapist, Dietician, Speech Therapist, Podiatrist, Continence Nurse, Paramedic, and the CFA. COVID-19 once again, has played havoc with the procurement of guest speakers and face to face group discussions.

Immunisations

Immunisations have continued to be made available to all families in the shire, as well as those who have called in for a catch up, whilst visiting. The Pediatric flu vaccination program has had a great take up, with many of the younger children being vaccinated. Council staff have been given the flu vaccination, as well as ensuring the School Immunisation Program at the three secondary schools in the shire has been completed.

By Five WSM Early Years Project

The By Five WSM Early Years project (in partnership with the Royal Children's Hospital) continues to provide an important telehealth service for families, eliminating not only the long wait for an appointment at the RCH, but also the travel to Melbourne. MCH Nurses continue their fortnightly education with Paediatricians Claire Nogie and William Garvey. This in turn enhances the high level of expertise that is delivered to the families in the shire. These Paediatricians are available for free shared telehealth appointments with families, and their GP / MCH Nurse.

Youth Services

Despite a challenging year, Youth Services West Wimmera has continued to provide quality programs to the young people in our area. At the height of the COVID-19 emergency in Victoria, we were challenged to provide remote programs and support.

It is difficult to measure, but can only be imagined, just how difficult past and present conditions have been for young people across the state. Specifically, for our young people who already face the additional challenge of rural



Figure 38: Guest speakers, such as paramedics have presented to parent Group Education sessions.

and remote living, further affected by additional social isolation. Connection through being able to attend school, play sport, attend and celebrate milestone events and plan and create meaningful youth events are an essential part of physical and emotional well-being, which has largely been absent over the past 18 months.

It has been our job, to do whatever we can to try and contribute to a fuller and more meaningful life for our young people during this time.

Online activities, run through the Youth Services West Wimmera Facebook page, included:

- daily activity suggestions,
- two online concerts featuring Horsham based artist "Skuzz" and Reece Mastin,
- "Dancefloor in your Domain" DJ event by Brandon Farley,
- online scavenger hunts,
- a COVID poetry competition,
- an art competition,
- COVID survival packs distributed through West Wimmera Schools for High School aged children,
- craft packs for younger participants distributed through the libraries, small businesses, Kaniva LINK and our customer service centres.

There were also links to activities run through neighbouring councils which added other opportunities to engage and participate while in person activities were off the table.

It is difficult to gauge the success or otherwise of these programs, but there were over 6000 views on the Skuzz & Reece Mastin concert and a total of around 7000 views on the other activities, so there was obviously an appetite for something to watch and do during this time.

A highlight of the year was the Skuzz and Reece Mastin concert which happened in December at the Kaniva Hub. Over 100 people from all age groups attended and were thoroughly entertained. It was great to have a live event after what was an extremely challenging 6 months.

With two snap lockdowns in the first few months of 2021, uncertainty was again a barrier to participation in planned events. We were able to organise a movie night, some library craft days, a gamers event, and a live music event. A lot of planning and co-ordination went into running these events, with COVID-19 plans and risk management presenting additional challenges. This is something that will continue to be a feature of all events for the foreseeable future.

For Youth Week 2020, an art exhibition was held online through the artsteps app, and was open to all schools, local or not, and there were quite a few entries.

Youth Week 2021 was held at the Kaniva Shire Hall, and featured Geelong artist, Jason Hoekstra. As we had just emerged from lockdown, buses were not able to be offered to young people from other towns, which reduced the ability for them to be able to participate.

Education Week 2021, with the theme “Creating Connections”, was rolled out to all West Wimmera public schools, and many primary and high school aged students were able to participate in Gravitrax marble run and domino activities. The schools were able to retain this equipment for further learning into the future.

Throughout the year, we were proud to be able to support local businesses, where we sourced art and craft supplies, Gravitrax, seeds, grocery items, accommodation and catering, to name a few. Never has it been more important to ensure that local business is front of mind when procuring goods and services.



Figure 39: Education Week at Goroke College.

Our connections with Wimmera Libraries, Kaniva LINK, West Wimmera Schools and Harrow Bush Nursing Centre were greatly valued for their part in our being able to deliver our events, programs and services. It cannot be put into words how very much appreciated these relationships have been.

A valuable upshot of being online has been the formation of the Wimmera Southern Mallee Youth Working Group, and the FReeZA workers forum. These positive and inspirational forums equipped us to emerge from 2020 with the skills and mindset to pick ourselves up, move forward and continue to do our best work.

It is hoped that a memorable feature of 2021/2022 will be live music, and music lessons utilising newly purchased music equipment. The overarching goal is to empower, enrich and enable young people to learn new skills, be actively involved in making decisions by organising programs and events that are relevant, fun and engaging. Only then will we see meaningful participation across West Wimmera in youth programs.

Economic Development and Tourism

Once again 2020/2021 has provided many challenges to our communities with COVID-19 continuing to disrupt. The Economic Development and Tourism teams have continued to work closely with businesses and community groups to help understand and support them through the changing environment, providing support and assistance with the rule changes and trying to get people out and moving again when safe to do so.

Key project for the Economic Development area this year have been the implementation of the better approvals project. A partnership project with Small Business Victoria and the Department of Jobs Precincts and Regions, the Better Approvals Project will reduce the time it takes small businesses to obtain the regulatory approvals they need for their business. Following this project Council has also signed up as a small business friendly Council, a partnership with the Victorian Small Business Commission. This initiative confirms Council’s commitment to provide small business with the support they need to run their businesses.

Council has continued its membership with Wimmera Mallee Tourism (WMT) and although a majority of the monthly meetings have been online, the WMT organisation has continued to deliver projects and received recognition and support from the state government. West Wimmera Tourism has been re-established this year and has 19 members from across the shire who, due to the pandemic, have only met in person once but have been able to meet online to ensure that all members of the group can be involved in meetings.

There have been a number of projects completed by the tourism team over the year including a Travel Oz segment with Greg Grainger which aired on 7Plus, Silo Art Projects in Kaniva and Goroke, Story town silo art podcasts for

Kaniva and Goroke, the Wimmera Mallee Tourism, Unearth Amazing Campaign and update to the Kaniva Visitor information display area.

More recently state government funding has been received to support events and marketing in the region, an upgrade of the Kaniva Caravan Park amenities block and additional support to leverage off the silo art project. Work has also continued on the Indigenous Cricket Trail Regional Touring Route, the new Tourism website, Streetscape plans for Kaniva and Edenhope, Serviceton Silo Art, and new West Wimmera brochure. All projects are due to be completed in the coming months.

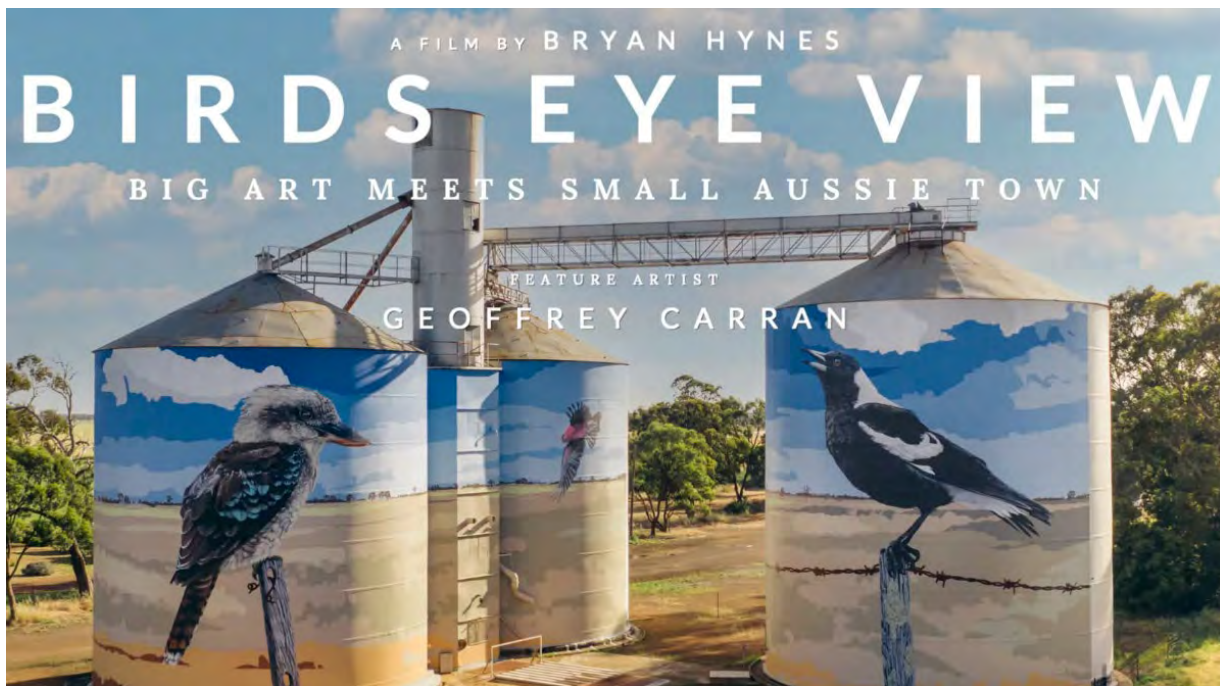


Figure 40: Small films and other media opportunities were generated by the new silo artworks at Kaniva and Goroke.

INFRASTRUCTURE, DEVELOPMENT & WORKS

Engineering and Works

The Infrastructure, Engineering and Works teams have again been very busy during the past year with considerable capital works projects being completed, ongoing maintenance of council buildings and infrastructure and the continual upgrade and improvements to our asset management systems and GIS.

Council's maintenance program includes sealed and unsealed roads, bridges, council-owned buildings and reserves, playgrounds, footpaths, kerb & channel and parks & gardens. In addition, Council has the contract for maintenance of VicRoads arterial roads within the municipality, this includes sections of the Wimmera and Western Highways.

The capital works program was boosted by the inclusion of the Federal Government \$1.528m Local Roads and Community Infrastructure Program, in addition to the \$1.528m Roads to Recovery program along with Council's normal road funding allocation. A variety of Capital works were carried out including renewal, upgrade and safety initiatives of sections of roads and other infrastructure including:

- Newlands Settlement reconstruction
- Kadnook – Connewirricoo Road reconstruction and widening
- Mooree Road reconstruction and widening
- South Lillimur Road reconstruction
- Elizabeth St. / South Rd. Serviceton intersection reconstruction
- Murrawong Road reconstruction
- Miram Street South reconstruction
- Broughton Road reconstruction
- Patyah Road reconstruction and widening
- Madden Street kerb and channel construction, Stage 1
- Apsley War Memorial BBQ and shelter
- Kaniva Showgrounds toilet block connection to sewer
- Dergholm Hall roof replacement



Figure 41: Apsley War Memorial Park - new BBQ and Shelter



Figure 42: Roadworks

Asset Management & GIS

There have been several items of note within the Assets and GIS section:

- Moloney Asset Management Systems completed a survey of road assets for West Wimmera Shire Council in October 2020. The survey rated the condition of the various assets. A financial analysis was also undertaken providing guidance to long term renewal requirements and the revaluation of assets. The survey and financial analysis applied to all categories of paved roads, kerb and channel and footpaths.
- An external audit of playground equipment was undertaken to establish better compliance with standards and improve safety.
- Consolidation of the Drone data capture program which is utilised in investigation and project design.
- Consolidation of a structured Traffic monitoring program, where traffic counts are completed throughout the network providing good data for future planning.
- A major review of the 2017 Road Management Plan and the Road Register was undertaken in preparation for final adoption of a new Road Management Plan within the 2021/2022 financial year.
- In association with the OHS department there were 29 evacuation diagrams completed and approved for Council buildings or where council activities occur, enhancing safety and access.

Contracts

The Contracts Department is responsible for the development, implementation and administration of all contracts undertaken by the Council. Activities include administration of all contracts and agreements from the preparation of specifications, advertisements, evaluation, awarding of contracts and monitoring of works through to the successful completion of the project.

As at the 30 June 2021, Council has 33 active contracts covering a diverse and important range of works and services for the West Wimmera Shire Council. During the year the Council awarded 14 new contracts for a combination of capital plant purchases, works and services. The total value of these contracts is \$2,481,569.00. The largest contract awarded was to Locks Constructions for the construction of the Goroke Recreation Reserve Pavilion which is being completed on behalf of the Recreation Reserve Committee.

Table 12: 2020/2021 Contracts related to Capital Works and Major Projects

Contract ID	Description	Value
CM0529	Apsley Hall Roof	\$ 54,820.00
CM0530	Dergholm Hall Roof	\$ 28,425.00
CM0532	Kaniva Recreation Reserve Sewer Connection	\$ 85,300.00
CM0534	Stabilisation of Various Roads	\$ 89,925.00
CM0535	Goroke Recreation Reserve Pavilion	\$ 1,728,306.00

Table 13: 2020/2021 Contracts related to Plant and Equipment Purchases

Contract ID	Description	Value
CM0533	Supply & Delivery of a Highway Maintenance Truck	\$ 2,623,391.00

Once again one of the largest projects in term of dollars was the annual sealing program for local roads. This was the second year of a five-year collaborative contract involving five Wimmera Councils for this work. Locally based sealing contractor Inroads P/L of Horsham are the contractors for this work. Council aims to reseal 15% of the total sealed road network each year to maintain this important asset.

Through Procurement Australia, Council holds a contract with ERM Power (now known as Shell Energy) for the supply of electricity to all of Council's 41 metered sites throughout the Municipality, and for the supply of electricity to public lighting within townships. This three-year contract ends on 30 June 2022.

Wimmera Mallee Waste from Rainbow holds three waste contracts with the Council, a weekly kerbside garbage collection service, a fortnightly kerbside recycling collection service, and the transfer of waste to the Doon landfill.

Council has entered into a number of contracts with Procurement Australia and the Municipal Association of Victoria, who have negotiated contracts for a range of goods and services for the benefit of all Victorian Councils.

Local Laws & Animal Control

Council's Local Laws Department has been consistently busy over the reporting period. Donna Gurney (Council's Ranger/Local Laws Officer) supported by Paul Cameron provided several services to the West Wimmera community including:

- Responding to stock on roads
- Issuing Notices to Comply for unsightly properties
- Issuing Notices to Comply for fencing
- Issuing Fire Prevention Notices
- Rehoming animals with Phoenix Animal Welfare
- Managing an increasing number of cats at large (feral, domestic and abandoned)

- Issuing Schedule 12 Permits to burn (CFA)
- Corella Management activities
- Reviewing Council's Domestic Animal Management Plan
- Reviewing Council's Local Laws

It is also noted that the number of animal registrations has increased from last year with 827 dog and 149 cat registrations processed.

The Local Laws teams have also been involved in the management of pest animals and plants across the shire.

Environmental Health

Council's Environmental Health Officer (EHO) undertakes tasks to ensure the Public Health of our community. This involves undertaking inspections of food premises and taking food samples for analysis.

In the last 12 months our EHO has been tasked with coordinating and collating the Municipal Public Health and Wellbeing Plan requirements to be combined within the new 4-year Council Plan. Our EHO has continued to be heavily involved in the COVID-19 Pandemic Sub-Committee, as well as providing advice to many businesses and community organisations on the ever-changing Chief Health Officer directions.

During the 2020/2021-year Council's EHO undertook:

- 45 Food assessments and inspections under the *Food Act 1984*
- Issued 14 Permits to install or alter Septic Tanks under the *Environment Protection Act 1970*
- Completed 19 Inspections under the *Tobacco Act 1987*.

Council's EHO has also spent considerable time over the past 12 months understanding the new legislation and regulations that came into force on 1 July 2021 under the new *Environment Protection Act 2017* and will be continuing to consolidate this knowledge whilst implementing the new legislation.

Planning and Building Services

Council's Planning Department is responsible for implementing the West Wimmera Planning Scheme under the *Planning and Environment Act 1987*. Responsibilities under this Act include issuing planning permits for the use and development of land, planning scheme amendments, strategic projects and enforcement.

During 2020/2021, Council responded in writing to 198 formal planning enquiries and issued 40 planning permits. There are also a number of enforcement matters that were investigated.

Over the reporting period, there has been an increased demand for the planning service with renewed interest in regional areas because of the COVID-19 pandemic.

Council's building service is provided by Government Shared Services (GovSS). GovSS also fills the role of Council's Municipal Building Surveyor (MBS). Council's building service operates in accordance with the Victorian Building Regulations pursuant to the *Building Act 1993*.

During the 2020/2021 reporting period, Council issued 36 building permits. Private building surveyors issued an additional 64 building permits within the shire. We have seen a trend over time whereby people are increasingly opting to use private building surveyors for their building projects. Council's MBS is also responsible for responding to complaints regarding illegal building activity and unsafe buildings and structures.

GOVERNANCE

GOVERNANCE, MANAGEMENT AND OTHER INFORMATION

West Wimmera Shire Council is constituted under the *Local Government Act 2020* to provide leadership for the good governance of the municipality and the local community. Council has a number of roles including:

- Taking into account the diverse needs of the local community in decision-making
- Providing leadership by establishing strategic objectives and monitoring achievements
- Ensuring that resources are managed in a responsible and accountable manner
- Advocating the interests of the local community to other communities and governments
- Fostering community cohesion and encouraging active participation in civic life.

Council is committed to effective and sustainable forms of democratic and corporate governance as the key to ensuring that Council and its administration meet the community's priorities. The community has many opportunities to provide input into council's decision-making processes including community consultation, public forums such as ward meetings and the ability to make submissions to Special Committees of Council.

Council's formal decision-making processes are conducted through council meetings and Special Committees of Council. Council delegates the majority of its decision-making to council staff. These delegations are exercised in accordance with adopted council policies.

Council Meetings

Council conducts meetings on the third Wednesday of every month. Members of the community are welcome to attend. During the 2020/2021 year, council held 15 Council Meetings

Due to the COVID-19 pandemic, Council conducted most meetings virtually via electronic teleconference, accessible to the public, recorded and available on the Council web page, along with Council agendas, minutes and policies and strategies.

Community Forums

Due to COVID-19 restrictions no Community Forums were held in 2020/2021.

Local Law – Use of Common Seal

Local Law No.7 was scheduled to cease to operate on 15 February 2026. However, with the implementation of the *Local Government Act 2020* s14, was repealed and replaced by Local Law No. 8 – Use of Common Seal.

Local Law No. 8 – Use of Common Seal was endorsed by Council in August 2020.

Period of Operation: 01 September 2020 until 31 August 2030 (unless revoked sooner).

Review of Delegations

West Wimmera Shire Council undertook a complete review of all delegations in June 2020. The next review is scheduled for July 2021 to meet the legislative requirements of the *Local Government Act 2020*.

Review of Council Policies

West Wimmera Shire Council policies are reviewed regularly in accordance with a rolling review schedule

The review includes compliance with relevant legislation, removal of any procedural items and tailoring of policies to current activities and reformatting to current template styles.

As policies are reviewed and endorsed by Council, they are uploaded on to Council's website (where public access is available). Plans and policies are also managed within Council's document control system, ensuring review cycles are maintained and managed.

Councillor Code of Conduct

Following the 2020 Local Government election, in accordance with Section 139 of the *Local Government Act 2020* Council adopted a Councillor Code of Conduct on 17 February 2021.

Conflict of Interest

Councillors are elected by the residents and ratepayers to act in the best interests of the community. This is a position of trust that requires councillors to act in the public interest. When a council delegates its powers to a council officer or a committee, the committee or officer also needs to act in the public interest.

A conflict of interest occurs when a personal or private interest might compromise the ability to act in the public interest. A conflict of interest exists even if no improper act results from it. Council has a comprehensive procedure in place to accommodate the disclosure of a conflict of interest. Declaration of a conflict of interest is a standard agenda item for all Council and Committee meetings.

While the procedures vary depending on the particular role and circumstances, in general they involve disclosing the relevant interests in a specific way and then stepping aside from the relevant decision-making process or from the exercise of the public duty. A register is maintained to record all disclosed conflict of interests. During 2020/2021, there were eight conflicts of interest were declared at Council meetings, all recorded in the Council Minutes.

Special Committees

The Act allows councils to establish one or more special committees consisting of:

- Councillors
- Council staff
- Other persons
- Any combination of the above

The following table contains a list of special committees established by the Council that are in operation and the purpose for which each committee was established.

Committee Name and constituents	Purpose of the committee
Audit and Risk Committee Cr. B Meyer OAM Cr. J Pretlove Independent Members: M Jaensch (Chair) C Gregory M Revell A Johnson	The Audit and Risk Committee's role is to report to Council and provide appropriate advice and recommendations relevant to its charter in order to facilitate decision-making by Council in relation to the discharge of its responsibilities. The Audit and Risk Committee plays a key role in assisting Council to fulfil its governance and overseeing responsibilities in relation to financial reporting, internal control, risk management systems, ethical accountability and the internal audit function.

CEO Performance Planning Advisory Committee

All Councillors

West Wimmera Shire Kaniva Recreation Reserve

Advisory Committee

Cr B Meyer

Alt: Cr Houlihan

Director CCS

Community Members:

Kaniva Community Sporting Complex, Kaniva Cricket Club, Kaniva Hockey Club, Kaniva Leeor United Football Club, Kaniva Leeor United Netball Club, Kaniva Lions Club

Council is the DELWP committee of management of the reserve.

West Wimmera Shire Sustainability Advisory

Committee

Cr T Houlihan

Cr J Pretlove

Director IDW

West Wimmera Shire Tourism Advisory Committee

Cr T Domaschenz

Alt: Cr. J Pretlove

Council Officer

Community Members:

Tanya Turner, Gianna Saba, Leanne Lucas, Georgina Campbell, Helen Mulraney, Greg Buttle, Valerie Collins, Lorraine Oliver, Jenny Chenhall, Deb Crawford, Heath McClure, Michelle Penrose, Josie Sangster, Lyn Powell, Helen Hobbs, Julie Finch, Kelvin Moar, Graham Carter, Jane Craig

West Wimmera Shire Tourism Advisory Committee has been set up to provide tourism advice to Council.

Councillor Allowances and Expenses

In accordance with Section 39 of the *Local Government Act 2020*, Mayor, Deputy Mayor and Councillors are entitled to receive an allowance in accordance with a Determination of the Victorian Independent Remuneration Tribunal under the *Victorian Independent Remuneration Tribunal and Improving Parliamentary Standards Act 2019*.

In accordance with Section 41 of the *Local Government Act 2020*, Council must adopt and maintain an expenses policy in relation to reimbursement of expenses for Councillors and is required to reimburse a Councillor for expenses incurred whilst performing his or her duties as a Councillor.

Councils are divided into three categories based on the income and population of each council.

West Wimmera Shire falls into Category 1 with allowances as follows:

- Councillor allowance range is \$8,833-\$21,049
- Mayor allowance up to \$62,884.

Including the above allowance, there are three Councillor allowance categories. Mayor and Councillor allowances are also subject to the addition of the equivalent of the 9.5% superannuation guarantee.

Councillors are entitled to be reimbursed for any necessary out-of-pocket expenses they incur while performing their duties as a Councillor.

The detail of the expenses including reimbursement for each Councillor and member of a council committee paid by council for the 2020/2021 year are as follows:

Table 14: Councillor allowances and reimbursements 2020/2021

	Type	Amount
Mayor	Mayoral Allowance	\$ 46,119.96
Cr Bruce Meyer OAM	Super Allowance	\$ 4,381.44
	Reimbursement	\$ -
Dept Mayor	Councillor Allowance	\$ 19,764.00
Cr Jodie Pretlove	Super Allowance	\$ 1,877.64
	Reimbursement	\$ 1,618.63
Cr Trevor Domaschenz	Councillor Allowance	\$ 19,764.00
	Super Allowance	\$ 1,877.64
	Reimbursement	\$ 1,140.42
Cr Tom Houlihan	Councillor Allowance	\$ 19,764.00
	Super Allowance	\$ 1,877.64
	Reimbursement	\$ 3,588.00
Cr Richard Hicks (1 July –2020 Election date)	Councillor Allowance	\$ 6,588.00
	Super Allowance	\$ 625.88
	Reimbursement	\$ -
Cr Tim Meyer (2020 election date until 30 June 2021)	Councillor Allowance	\$ 13,176.00
	Super Allowance	\$ 1,251.76
	Reimbursement	\$ -
Council committee	Celeste Gregory	\$ 2,200.00
Audit and Risk	Mick Jaensch	\$ 1,210.00
external members sitting fee	Andrew Johnson	\$ 2,294.00
	Monica Revell	\$ -
	Reimbursement	\$ -

Council Meetings: Councillor Attendance

Table 15: Scheduled Council Meetings Attendance Record 2020/2021

	Cr Bruce Meyer OAM Mayor	Cr Jodie Pretlove Deputy Mayor	Cr Trevor Domaschenz	Cr Tom Houlihan	Cr Richard Hicks (unelected Oct 2020)	Cr Tim Meyer (elected Oct 2020)
15/07/2020	Attended	Attended	Attended	Attended	Attended	
19/08/2020	Attended	Attended	Attended	Attended	Attended	
14/09/2020	Attended	Attended	Attended	Attended	Attended	
21/10/2020	Attended	Attended	Attended	Attended	Attended	
19/11/2020	Attended	Attended	Attended	Attended		Attended
16/12/2020	Attended	Attended	Attended	Attended		Attended
17/02/2021	Attended	Attended	Attended	Attended		Attended
17/03/2021	Attended	Apology	Attended	Attended		Attended
21/04/2021	Attended	Attended	Attended	Attended		Attended
19/05/2021	Attended	Attended	Attended	Attended		Attended
16/05/2021	Attended	Attended	Attended	Attended		Attended

Table 16: *Unscheduled Council Meetings Attendance Record 2020/2021*

	Cr Bruce Meyer OAM Mayor	Cr Jodie Pretlove Deputy Mayor	Cr Trevor Domaschenz	Cr Tom Houlihan	Cr Richard Hicks (unelected Oct 2020)	Cr Tim Meyer (elected Oct 2020)
19/09/2020 Draft Governance Rules	Attended	Attended	Attended	Not attended or apology	Attended	
6/11/2020 Election of Mayor	Attended	Attended	Attended	Attended		Attended
28/05/2021 Public Submissions to the 2021/2022 Proposed Budget	Apology	Attended	Attended	Attended		Attended
9/6/2021 Public Submissions to the 2021/2022 Proposed Budget	Attended	Attended	Attended	Attended		Attended

Internal Audit

Council’s internal audit function provides independent and objective assurance to the Audit and Risk Committee that appropriate processes and controls are in place across Council.

The following reviews occurred during the 2020/2021 year as part of the Internal Audit program:

- Rating Strategy, November 2020

External Audit

Council is externally audited by the Victorian Auditor-General’s Office (VAGO). The 2020/2021 annual external audit of Council’s Financial Statements and Performance Statement was conducted by the VAGO appointed audit service provider – Crowe Australasia.

STATUTORY INFORMATION

The following information is provided in accordance with legislative and other requirements applying to council.

Documents Available for Public Inspection

In accordance with regulation 12 of the Local Government (General) Regulations 2015 the following are prescribed documents that are available for public inspection or copies of the documents can be obtained for the purposes of section 222 of the Act at 49 Elizabeth Street, EDENHOPE or 25 Baker Street, KANIVA.

- a document containing details of overseas or interstate travel (other than interstate travel by land for less than three days) undertaken in an official capacity by councillor or any member of council staff in the previous 12 months
- minutes of ordinary and special meetings held in the previous 12 months which are kept under section 93 of the Act, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act
- the minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months, other than those minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act

- a register of delegations kept under sections 87(1) and 98(4) of the Act, including the date on which the last review took place under sections 86(6) and 98(6), respectively, of the Act
- a document containing details of all leases involving land which were entered into by the council as lessor, including the lessee and the terms and the value of the lease
- a register maintained under section 224(1A) of the Act of authorised officers appointed under that section
- a list of donations and grants made by the council in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant.

Freedom of Information

The *Freedom of Information Act 1982* provides individuals and organisations with a general right of access to information held by West Wimmera Shire Council. It also provides a right of appeal to the Victorian Information Commissioner to review decisions to refuse access to information.

Requests for access to information under the Freedom of Information Act must be submitted in writing to the Freedom of Information Officer, West Wimmera Shire Council, mailing address. Access charges may also apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges).

Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the *Freedom of Information Act 1982* and in summary as follows:

- it should be in writing
- it should identify as clearly as possible which document is being requested
- it should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Further information regarding Freedom of Information (FOI) can be found at www.foi.vic.gov.au

From July 2020 – June 2021 period, West Wimmera Shire received one Freedom of Information application.

Protected disclosure procedures

In accordance with section 69 of the *Protected Disclosure Act 2012* a council must include in their annual report information about how to access the procedures established by the council under Part 9 of that Act. It is also required to provide certain information about the number and types of protected disclosures complaints investigated during the financial year.

The *Protected Disclosure Act 2012* aims to ensure openness and accountability in government by encouraging people to disclose improper conduct within the public sector and provide protection for people who make disclosures. Procedures on how to make a disclosure are publicly available on council's website.

During the 2020/2021 year no disclosures were notified to council officers appointed to receive disclosures, or to IBAC.

Road Management Act Ministerial Directions

In accordance with section 22 of the *Road Management Act 2004*, a council must publish a copy or summary of any Ministerial direction in its annual report. No such Ministerial Directions were received by council during the financial year.

Infrastructure and Development Contributions

In accordance with section 46GM and 46QD of the *Planning and Environment Act 1987*, a council that is a collecting or development agency must prepare and give a report to the Minister for Planning on infrastructure and development contributions including levies and works in kind. The report must be published in a council's annual report. For the 2020/2021 year, Council had no infrastructure or development contributions.

Contracts

During the year council did not enter into any contracts valued at \$100,000 or more for services or works as specified in section 186(5)(a) and (c) of the Act. It also did not enter into any other contracts valued at \$100,000 or more for services or works without engaging in a competitive process.

Domestic Animal Management Plan

In accordance with the *Domestic Animals Act 1994*, Council is required to prepare and implement a Domestic Animal Management Plan every four years and evaluate its implementation in the Annual Report. This plan sets out a program of actions, which aim to ensure compliance with statutory requirements, and to implement the vision and strategic objectives identified for effective animal management control in the West Wimmera Shire municipality. Council adopted the Domestic Animal Management Plan 2017-2021 in August 2017. The plan was prepared in accordance with the requirements and responsibilities under Section 68A of the Act.

There have been some significant achievements this year, including:

- Implementation of online ownership detail updating capacity
- Introduction of eNotices, allowing for email delivery of renewal notices
- Introduction of payments over phone to allow payment flexibility
- Investigation and scoping for implementation of online payment options
- Localised signage and registration awareness campaigns

Food Act Ministerial Directions

In accordance with section 7E of the *Food Act 1984*, Council is required to publish a summary of any Ministerial Directions received during the financial year in its Annual Report. No such Ministerial Direction were received by Council during the financial year.

Public Transparency

In accordance with *Local Government Act 2020* s57, Council has adopted a Public Transparency Policy on 18 June 2020. The objective of Council's Public Transparency Policy is to formalise its support for transparency in its decision-making processes, and the public awareness of the availability of Council information.

As a result, this policy seeks to promote:

- a) Greater clarity in Council's decision-making processes;
- b) Increased confidence and trust in the community through greater understanding and awareness;
- c) Enhanced decision making by the community;
- d) Improve Council's performance;
- e) Access to information that is current, easily accessible and disseminated in a timely manner; and
- f) Reassurance to the community that Council is spending public monies wisely.

AUDIT AND RISK COMMITTEE

In accordance with Section 53 of the *Local Government Act 2020*, Council is required to establish an Audit and Risk Committee to oversee and monitor the effectiveness of Council in carrying out its responsibilities for accountable financial management, good corporate governance, maintaining an effective system of internal control and risk management and fostering an ethical environment.

Council's Audit and Risk Committee consists of two members of the Council and four external independent members including Celeste Gregory, Andrew Johnson, Monica Revell and Mick Jaensch. Councillors Mayor Bruce Meyer OAM and Deputy Mayor Jodie Pretlove are Council representatives on the committee. During the 2020/2021 the Audit Committee met on four occasions and all independent and Council representatives were in attendance.

Audit & Risk Committee, Activity Report, April 2021

1. Period of this Report

This report covers Audit & Risk Committee (ARC or Committee) activity for the two ARC meetings held on 17 December 2020 and 23 March 2021. This report has been reviewed by all Committee members.

2. Purpose of this Report

This report meets the reporting requirements to Council as mandated by the *Local Government Act 2020* (LGA) pursuant to section 54(5) and importantly provides Council with a summary of the matters that the ARC has addressed in the reporting period in discharging its responsibilities under its Charter. It is the first such report under the new LGA.

3. Committee Charter

The ARC's Charter is set by Council and was last reviewed and approved by Council at its Ordinary Meeting on 16 December 2020 following changes necessitated by the new LGA.

4. What Has Council Asked the ARC to do?

As a reminder to Council the business of the Committee is briefly summarised below and is based on the requirements Council established in the Committee Charter referred to above.

The work of the Committee is to assist Council in regard to its prudential, governance and responsibilities under sections 8 and 28 of the LGA. In essence the work of the Committee includes the following key matters:

- a) Monitor the quality of the annual financial report and the annual performance statement.
- b) Monitor the effectiveness of Council's risk management performance.
- c) Monitor the efficiency and effectiveness of the systems and controls management has in place to enable the business to deliver on Council strategic and operational plans.
- d) Ensure that the annual external audit of those statements is completed and that management addresses any serious matters raised by the auditors.
- e) Monitor the quality of the internal audit programme and delivery of internal audit plans. These plans are aimed at identifying any system and controls concerns that Council may have in key areas of operations.
- f) Monitor Council performance with regard to legislative and policy compliance.

5. Committee Business

The agendas for our meetings are driven by the Committee's Annual Work Plan (AWP) At the meetings held in this reporting period, the key matters considered are summarised in the table below.

Table 17: Audit and Risk Committee Business

Item Number	Topic	17 Dec 2020	23 Mar 2021
1	Election of Audit & Risk Committee Chair	✓	
2	Endorsement of 2019-20 Financial Statements and Performance Statement	✓	
3	Review of the use of Council Credit Cards	✓	✓
4	Received update on the status of the internal audit program	✓	✓
5	Reviewed outstanding final management letter issues from external audit	✓	✓
6	Reviewed Quarterly Financial Report	✓	✓
7	Reviewed status report on progress against internal audit actions	✓	✓
8	Reviewed Risk Register & OHS Committee Minutes	✓	✓
9	Reviewed Policy Tracker Listing	✓	
10	Noted the actions arising from Audit Committee discussions	✓	✓
11	Reviewed the ARC Work Plan	✓	✓
12	Discussed External Audit Strategy	✓	
13	Discussed Councillor request for review into employee costs	✓	
14	Met confidentially with the CEO, Mayor and Council representative		✓
15	Noted the condolences of the ARC on the passing of the previous ARC Chair		✓
16	Endorsed the Council recommendation in terms of the banking and bill payment service provider tender		✓
17	Noted the status of the current internal audit tender		✓
18	Received a confidential update on the status of the Supreme Court writ lodged by PA McDonald		✓
19	Reviewed Councillor and CEO Reimbursements		✓

6. Meetings & Membership

Committee Meetings

The Committee has met twice on 17 December 2020 and 23 March 2021 as noted above. Councillors Bruce Meyer (Mayor) and Jodie Pretlove are Council's representatives on the Committee.

The independent members of the Committee appointed by Council are Mick Jaensch (Chair), Celeste Gregory, Monica Revell and Andrew Johnson. Member attendance at the two meetings has been excellent with perfect attendance by all six members.

7. The Committee's Annual Work Plan

The Committee has dealt with all matters scheduled for consideration in the ARC AWP in the reporting period.

The recent introduction of the new LGA has impacted the ARC by expanding its' responsibilities, the most notable of these changes being as follows:

- To monitor compliance of Council policies and procedures with the overarching Governance Principles, the LGA and the Regulations and any Ministerial Directions (S54(2)).
- To review expense reimbursements to Councillors and members of Delegated Committees (S40).

- To report to Council twice per annum on the Committee's activities (S54(5)).

Most other changes in the LGA affecting the operations of the Committee were already in place and hence have no significant impact on the Committee's activities. These include (1) adopting an Annual Work Plan for the Committee and (2) undertaking an annual performance assessment of Committee activities against its Charter. All these changes have been incorporated into the Committee's AWP.

8. Key Activities for the Reporting Period

The work of the ARC has continued to be guided by the Annual Workplan (AWP) and all matters listed in the AWP for the two scheduled meetings held have been addressed. The AWP is reviewed at each meeting to ensure its continued relevance.

9. Matters for Consideration During the Next Reporting Period

In addition to business as usual matters and matters noted above for consideration at the next meeting, the Committee will consider the following important matters at its next meeting:

- External audit interim management letter
- Internal audit plan for 2021/22

10. Frequency and Timing of Activity Reports

As indicated earlier in this report, these reports are required to be provided to Council at least twice per annum. The Committee is of the view that these reports need to be informative about the business of the Committee and should be provided on a timely basis to assist Council in discharging its responsibilities in the areas for which the Committee is responsible. Feedback on this report by Council is welcomed.

11. What This Report Means for Council

Having received this report, Council may wonder how it should respond to the matters raised. The report in general supports the actions taken by management in responding to matters raised by the Committee and by auditors. The Committee believes that Council does have an adequate control environment, although from time to time challenging matters may arise. The Committee notes and expressed concern in respect of recent turnover of key management staff and the instability that this brings to Council. In the Committee's view there is nothing in this report that is not being appropriately responded to. The Chairperson of the Committee would be happy to meet with Council and discuss the content of the report if Council wishes to gain better insight of the issues raised.

12. Meeting Schedule for 2021

The Committee's meeting schedule for the remainder of 2021 is as follows:

- 15 June 2021
- 7 September 2021
- 21 December 2021

Yours sincerely

Mick Jaensch

Chair

On behalf of the Audit & Risk Committee 19 April 2021

GOVERNANCE AND MANAGEMENT CHECKLIST

Governance and Management Items	Assessment
<p>1 Community engagement policy (policy under section 55 of the Act outlining Council's commitment to engaging with the community on matters of public interest)</p>	<p>Adopted in accordance with section 55 of the Act ✓</p> <p>Date of adoption: 17 February 2021</p>
<p>2 Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)</p>	<p>Current guidelines in operation ✓</p> <p>Date of adoption: 17 February 2021</p> <p>Included within Community Engagement Policy.</p>
<p>3 Financial Plan (plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years)</p>	<p>No Plan ✗</p> <p>Reason for no plan: Not due until 31 October 2021. The most recent Annual Budget 2021/22 contains the figures until the financial plan is adopted. Date of adoption: 16 June 2021.</p>
<p>4 Asset Plan (plan under section 92 of the Act setting out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)</p>	<p>No Plan ✗</p> <p>Reason for no plan: Not due until 30 June 2022, Current Asset Management Strategy Adopted 18/06/2020.</p>
<p>5 Revenue and Rating Plan (plan under section 93 of the Act setting out the rating structure of Council to levy rates and charges)</p>	<p>Adopted in accordance with section 93 of the Act ✓</p> <p>Date of adoption: 16 June 2021</p>
<p>6 Annual budget (plan under section 94 of the Act setting out the services to be provided and initiatives to be undertaken during the budget year and the funding and other resources required)</p>	<p>Adopted in accordance with section 94 of the Act ✓</p> <p>Date of adoption: 16 June 2021</p>
<p>7 Risk policy (policy outlining council's commitment and approach to minimising the risks to council's operations)</p>	<p>Current policy in operation ✓</p> <p>Date of commencement of current policy: 17 February 2021</p>

<p>8 Fraud policy (policy outlining council's commitment and approach to minimising the risk of fraud)</p>	<p>Current policy in operation ✓</p> <p>Date of commencement of current policy: 18 June 2020</p>
<p>9 Municipal emergency management plan (plan under section 20 of the <i>Emergency Management Act 1986</i> for emergency mitigation, response and recovery)</p>	<p>Prepared and maintained in accordance with section 20 of the <i>Emergency Management Act 1986</i> ✓</p> <p>Date of preparation: 20 December 2017</p> <p>Partially in place, expired during financial year. MEMP is currently under review, anticipated date 06/08/2021. MEMPC is the responsible authority.</p>
<p>10 Procurement policy (policy under section 108 of the Act outlining the principles, processes and procedures that will apply to the purchase of goods and services by the Council)</p>	<p>Adopted in accordance with section 108 of the Act ✓</p> <p>Date of adoption: 19 August 2020</p>
<p>11 Business continuity plan (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)</p>	<p>No plan ✗</p> <p>Reason for no plan: Business Continuity Policy adopted 14 October 2019. Business Continuity Plan still under development.</p>
<p>12 Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)</p>	<p>No plan ✗</p> <p>Reason for no plan: Council has commenced preparing a Disaster Recovery Plan in accordance with an internal audit into current Business Continuity capacities. Anticipated that this be completed by 30 June 2020, significant staff changes have delayed process, new target date yet to be set.</p>
<p>13 Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)</p>	<p>Current framework in operation ✓</p> <p>Date of commencement of current framework: 17 February 2021</p> <p>Incorporated into Risk Management Policy</p>
<p>14 Audit and Risk Committee (see sections 53 and 54 of the Act)</p>	<p>Established in accordance with section 53 of the Act ✓</p> <p>Date of establishment: 16 May 2013</p>

<p>15 Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)</p>	<p>Internal auditor engaged ✓</p> <p>Date of engagement of current provider: 21 April 2021</p>
<p>16 Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the <i>Local Government Act 1989</i>)</p>	<p>Current framework in operation ✓</p> <p>Date of adoption of current framework: 1 April 2021</p>
<p>17 Council Plan report (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)</p>	<p>No report ✗</p> <p>Reason for no report: Detailed resources plan used in the past to report on Council plan progress quarterly, lapsed since 2019. To be developed for incoming Council Plan.</p>
<p>18 Financial reporting (quarterly statements to the Council under section 138(1) of the <i>Local Government Act 1989</i>, comparing actual and budgeted results and an explanation of any material variations)</p>	<p>Reports presented to the Council in accordance with section 138(1) of the <i>Local Government Act 1989</i> ✓</p> <p>Date reports presented: 2020/2021 QS3: 26 May 2021 2020/2021 QS2: 17 February 2021 2020/2021 QS1: 18 November 2020 2019/20 QS4: 19 August 2020</p>
<p>19 Risk reporting (6-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)</p>	<p>No report ✗</p> <p>Reason for no report: Risk reports are made to Audit Committee and presented to Council with minutes of Audit Committee Meetings. Dates 15 June 2021, 23 March 2021, 17 December 2020, 22 September 2020</p>
<p>20 Performance reporting (6-monthly reports of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the <i>Local Government Act 1989</i>)</p>	<p>No report ✗</p> <p>Reason for no report: Council's systems are at the moment not flexible in reporting. Council produces these reports manually on an annual basis only.</p>

<p>21 Annual report (annual report under sections 131, 132 and 133 of the <i>Local Government Act 1989</i> containing a report of operations and audited financial and performance statements)</p>	<p>Presented at a meeting of the Council in accordance with section 134 of the Act ✓ Date statements presented: 21 October 2020</p>
<p>22 Councillor Code of Conduct (Code under section 139 of the Act setting out the standards of conduct to be followed by Councillors and other matters)</p>	<p>Reviewed and adopted in accordance with section 139 of the Act ✓ Date of review: 17 February 2021</p>
<p>23 Delegations (documents setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff, in accordance with sections 11 and 47 of the Act)</p>	<p>Reviewed in accordance with section 11(7) of the Act and a register kept in accordance with sections 11(8) and 47(7) of the Act ✓ Date of review: 25 June 2020</p>
<p>24 Meeting procedures (Governance Rules under section 60 of the Act governing the conduct of meetings of Council and delegated committees)</p>	<p>Governance Rules adopted in accordance with section 60 of the Act ✓ Date Governance Rules adopted: 19 August 2020</p>

I certify that this information presents fairly the status of council's governance and management arrangements.



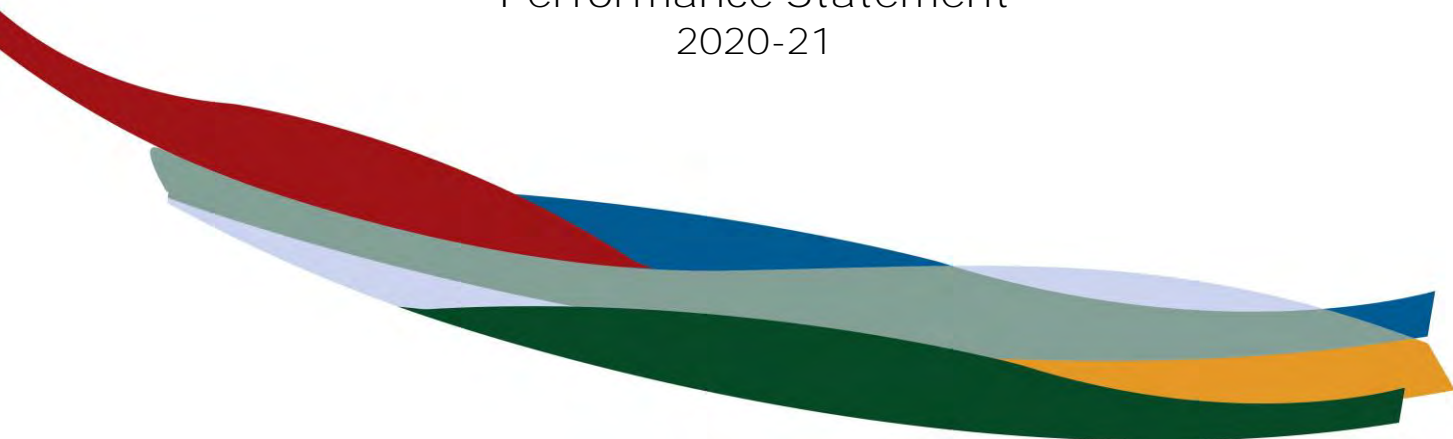
David Bezuidenhout
Chief Executive Officer
Dated: 08/09/2021



Cr Bruce Meyer
Mayor
Dated: 13/09/2021



Performance Statement
2020-21

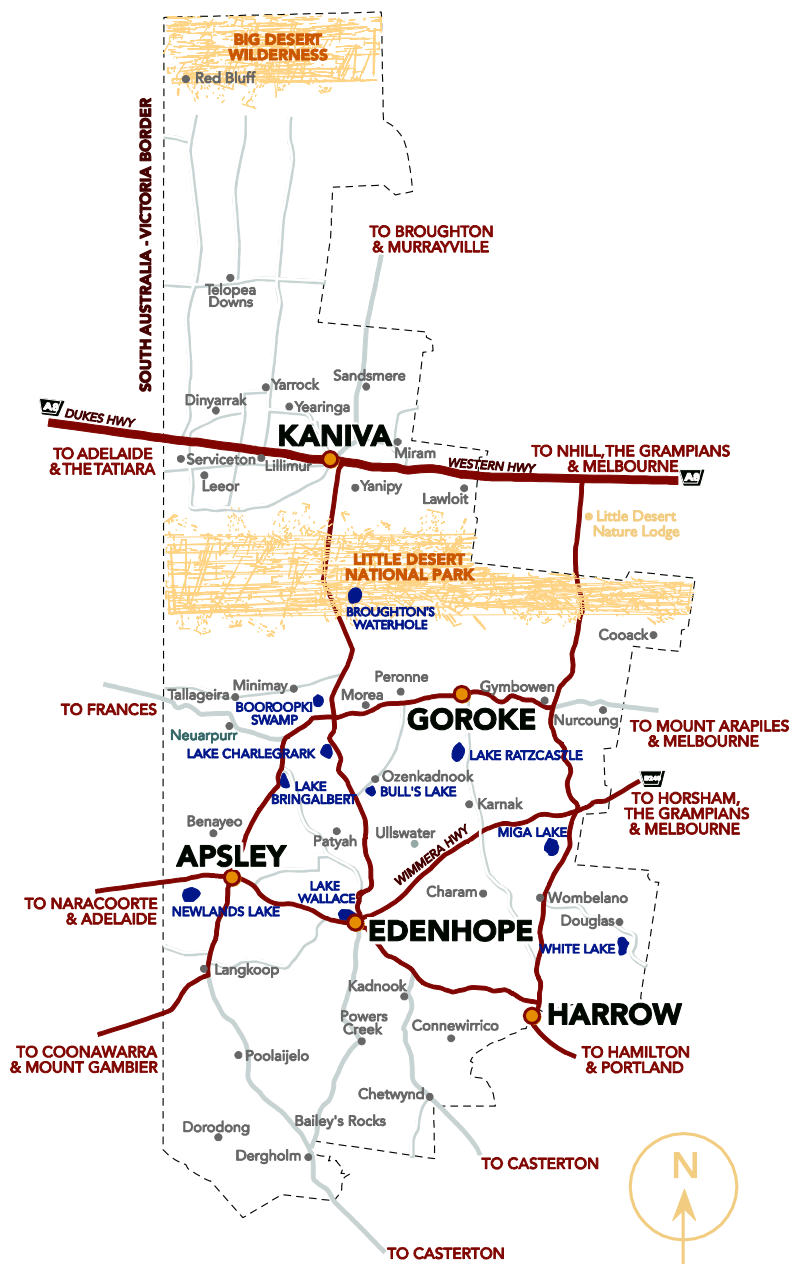


Performance Statement

For the year ended 30 June 2021

Description of municipality

West Wimmera Shire Council is located in Western Victoria and has a strong economy, primarily based on agriculture with growth sectors in health, education and retail. The Shire covers an area of 9,256 square kilometres and includes the townships of Apsley, Edenhope and Harrow to the south of the Shire and Goroke, Kaniva and Serviceton to the north.



Operational Summary

Council has seen the majority of performance indicators remain relatively steady during 2020-21 compared to the prior year.

Council continues to face the challenges of a gradually declining population which is reflected in some of the population-based performance indicators. Council's rates effort continues to decline, due to a combination of significant increases to rural property valuations and the effects of rate-capping.

The 2020-21 financial year again brought challenging times for businesses and residents within the Shire with the COVID-19 global pandemic and associated government directives to slow the spread of the virus in Australia. In line with Government directives, Council's leisure and recreation facilities such as libraries, swimming pools, playgrounds and halls were closed for periods of time during year. As such, some performance indicators in relation to Council recreation and leisure facilities have seen slight declines.



Sustainable Capacity Indicators For the year ended 30 June 2021

Indicator / measure [formula]	Results 2018	Results 2019	Results 2020	Results 2021	Comments
<i>Population</i>					
C1 <i>Expenses per head of municipal population</i> [Total expenses / Municipal population]	\$8,344.97	\$5,995.60	\$5,949.23	\$6,314.17	Council's population declined by 31 (0.8%), paired with an increase to expenditure, particularly depreciation, has resulted in an increased expense per head of population by around 6.1%
C2 <i>Infrastructure per head of municipal population</i> [Value of infrastructure / Municipal population]	\$56,295.06	\$50,283.01	\$50,533.72	\$59,367.45	Council's road assets were revalued during the 2020/21 year resulting in an upwards revaluation adjustment.
C3 <i>Population density per length of road</i> [Municipal population / Kilometres of local roads]	1.42	1.41	1.36	1.39	No material variation
<i>Own-source revenue</i>					
C4 <i>Own-source revenue per head of municipal population</i> [Own-source revenue / Municipal population]	\$3,191.88	\$2,772.40	\$2,922.16	\$3,059.32	No material variation
<i>Recurrent grants</i>					
C5 <i>Recurrent grants per head of municipal population</i> [Recurrent grants / Municipal population]	\$2,229.12	\$3,076.64	\$2,390.26	\$2,612.34	As Council has seen a slight decline in population and an increase of recurrent grants of around 8%, an increase of around 9% has been observed for this indicator
<i>Disadvantage</i>					
C6 <i>Relative Socio-Economic Disadvantage</i> [Index of Relative Socio-Economic Disadvantage by decile]	5.00	5.00	5.00	5.00	No change
<i>Workforce turnover</i>					
C7 <i>Percentage of staff turnover</i> [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	4.4%	15.4%	11.2%	5.2%	Council's staff turnover rate has fluctuated over the previous 4 years. Council saw a higher staff retention rate in 2020/21.



Definitions

"adjusted underlying revenue" means total income other than—

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

"infrastructure" means non-current property, plant and equipment excluding land

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*

"population" means the resident population estimated by council

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

"SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website



Service Performance Indicators For the year ended 30 June 2021

Service/indicator/measure	Results 2018	Results 2019	Results 2020	Results 2021	Comments
<p>Aquatic Facilities Utilisation</p> <p>AF6 Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]</p>	3.73	3.99	3.37	3.06	No material variation
<p>Animal Management Health and safety</p> <p>AM7 Animal management prosecutions [Number of successful animal management prosecutions / Number of animal management prosecutions] x 100</p>	New in 2020	New in 2020	0%	0%	No animal management prosecutions
<p>Food Safety Health and safety</p> <p>FS4 Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non- compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non- compliance notifications about a food premises] x100</p>	0.00%	100.00%	100.00%	100.00%	No material variation
<p>Governance Satisfaction</p> <p>G5 Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]</p>	61	61	58	58	No material variation
<p>Libraries Participation</p> <p>LB4 Active library borrowers in municipality [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100</p>	12.67%	13.65%	12.49%	11.60%	Council has seen a decline in active library borrowers during 2020/21. While still within the expected range, it is noted the Covid-19 pandemic and lockdowns of facilities such as libraries has affected this indicator.



	Maternal and Child Health (MCH) <i>Participation</i>					
MC4	<i>Participation in the MCH service</i> [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	97.31%	96.23%	96.53%	85.63%	Council saw an increase in the number of enrolments at the end of the year, and slight decline in the participation of the MCH service during the 2020/21 year.
MC5	<i>Participation in the MCH service by Aboriginal children</i> [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	50.00%	100.00%	100.00%	100.00%	No material variation
R5	Roads <i>Satisfaction</i> <i>Satisfaction with sealed local roads</i> [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	50	53	55	54	No material variation
SP4	Statutory Planning <i>Decision making</i> <i>Council planning decisions upheld at VCAT</i> [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	0.00%	0.00%	0.00%	0.00%	No VCAT decisions during the year
WC5	Waste Collection <i>Waste diversion</i> <i>Kerbside collection waste diverted from landfill</i> [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	22.45%	22.22%	10.01%	20.95%	Following a large decline in 2019/20 whereby much of Council's recycling was diverted to landfill due to the reduction of international markets, Council has sourced another contractor to process the recyclables.



Definitions

"Aboriginal child" means a child who is an Aboriginal person

"Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006

"active library member" means a member of a library who has borrowed a book from the library

"annual report" means an annual report prepared by a council under sections 131, 132 and 133 of the Act

"class 1 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act

"class 2 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act

"Community Care Common Standards" means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth

"critical non-compliance outcome notification" means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health

"food premises" has the same meaning as in the *Food Act 1984*

"HACC program" means the Home and Community Care program established under the Agreement entered into for the purpose of the Home and Community Care Act 1985 of the Commonwealth

"HACC service" means home help, personal care or community respite provided under the HACC program

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*

"major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

"MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

"population" means the resident population estimated by council

"target population" has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth

"WorkSafe reportable aquatic facility safety incident" means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the *Occupational Health and Safety Act 2004*.



Financial Performance Indicators

For the year ended 30 June 2021

		Results	Results	Results	Results	Forecasts				
	Dimension/ <i>indicator/ measure</i>	2018	2019	2020	2021	2022	2023	2024	2025	Material Variations and Comments
	Efficiency									
	<i>Expenditure level</i>									
E2	<i>Expenses per property assessment</i> [Total expenses / Number of property assessments]	\$6,454.00	\$4,631.00	\$4,861.91	\$4,811.40	\$4,491.99	\$4,556.46	\$4,626.22	\$4,697.48	Council saw an increase in materials and services in 2019/20 and 2020/21 due to additional, unbudgeted funding. This level is budgeted to decline in the 2022 year.
	<i>Revenue level</i>									
E4	<i>Average rate per property assessment</i> [Total rate revenue (general rates and municipal charges) / Number of property assessments]	New in 2020	New in 2020	\$1,544.68	\$1,477.20	\$1,499.60	\$1,522.09	\$1,544.93	\$1,568.10	
	Liquidity									
	<i>Working capital</i>									
L1	<i>Current assets compared to current liabilities</i> [Current assets / Current liabilities] x100	273.72%	515.01%	466.90%	365.54%	486.41%	467.29%	447.10%	426.01%	Council's working capital ratio has fluctuated over the years largely as cash levels move. For the 2020/21 year Council is holding higher cash and higher creditor



West Wimmera Shire Council
2020-21 Performance Statement

										levels at the end of the year.
	<i>Unrestricted cash</i>									
L2	<i>Unrestricted cash compared to current liabilities</i> [Unrestricted cash / Current liabilities] x100	144.94%	265.60%	427.08%	333.74%	440.88%	422.37%	402.78%	382.24%	Council's unrestricted cash has fluctuated over the years and shows a decline in the 2020/21 year due to a higher payables balance at year-end.
	Obligations									
	<i>Loans and borrowings</i>									
O2	<i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	0.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
O3	<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	1.91%	0.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
	<i>Indebtedness</i>									
O4	<i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	2.50%	5.41%	5.35%	4.65%	6.04%	6.07%	6.11%	6.14%	Council saw a slight decline in its non-current liabilities, predominantly consisting of non-current employee entitlements.



West Wimmera Shire Council
2020-21 Performance Statement

	<i>Asset renewal and upgrade</i>									
05	<i>Asset renewal and upgrade compared to depreciation</i> [Asset renewal and asset upgrade expense / Asset depreciation] x100	New in 2020	New in 2020	130.26%	88.21%	94.87%	97.76%	98.26%	98.75%	Following a revaluation of road assets during 2020/21, Council has recognised a larger value for depreciation which has resulted in a decline in this indicator however Council has still exceeded its renewal requirements per the independent condition assessment reports.
	Operating position									
	<i>Adjusted underlying result</i>									
OP1	<i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit)/ Adjusted underlying revenue] x100	-50.96%	3.31%	-10.54%	-6.02%	-7.04%	-13.39%	-13.56%	-13.72%	Council saw a deficit underlying result for 2020/21 largely due to increased depreciation costs following a revaluation of infrastructure assets. This deficit however, was an improvement on the prior year.



West Wimmera Shire Council
2020-21 Performance Statement

	Stability									
	<i>Rates concentration</i>									
S1	<i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	33.87%	31.36%	37.69%	35.10%	38.51%	40.82%	40.87%	40.91%	
	<i>Rates effort</i>									
S2	<i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.41%	0.36%	0.30%	0.26%	0.22%	0.20%	0.19%	0.17%	Council has seen a significant increase in property values over the last two years, particularly amongst rural land values which account for over 90% of Council's rateable valuations. This property class has seen valuation increases of around 20% per annum over the last several years. Keeping rate increases to the rate cap levels has resulted in a decline in the calculated Rates Effort over this period.



Definitions

"adjusted underlying revenue" means total income other than—

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure

"asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

"current assets" has the same meaning as in the AAS

"current liabilities" has the same meaning as in the AAS

"non-current assets" means all assets other than current assets

"non-current liabilities" means all liabilities other than current liabilities

"non-recurrent grant" means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Strategic Resource Plan

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants

"population "means the resident population estimated by council

"rate revenue" means revenue from general rates, municipal charges, service rates and service charges

"recurrent grant "means a grant other than a non-recurrent grant

"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

"restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

"unrestricted cash" means all cash and cash equivalents other than restricted cash.



Other Information

For the year ended 30 June 2021

1. Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 1989* and Local Government (Planning and Reporting) Regulations 2014.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g. Australian Bureau of Statistics).

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's **strategic** resource plan. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by council in its four-year budget on 16 June 2021 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting Council.



Certification of the performance statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2014.



Melanie Jordan, CPA, B. Com, Dip Mgt
Principal Accounting Officer
Dated: 29/10/2021

In our opinion, the accompanying performance statement of the West Wimmera Shire Council for the year ended 30 June 2021 presents fairly the results of council's **performance in accordance** with the *Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2014.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the council and by the Local Government (Planning and Reporting) Regulations 2014 to certify this performance statement in its final form.



Mayor Bruce Meyer
Dated: 29/10/2021



Cr Jodie Pretlove
Dated: 29/10/2021



Mr David Bezuidenhout
Chief Executive Officer
Dated: 29/10/2021



Independent Auditor's Report

To the Councillors of West Wimmera Shire Council

Opinion	<p>I have audited the accompanying performance statement of West Wimmera Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"> • description of municipality for the year ended 30 June 2021 • sustainable capacity indicators for the year ended 30 June 2021 • service performance indicators for the year ended 30 June 2021 • financial performance indicators for the year ended 30 June 2021 • other information and • the certification of the performance statement. <p>In my opinion, the performance statement presents fairly, in all material respects, the performance of the council for the year ended 30 June 2021 in accordance with the performance reporting requirements of Part 6 of the <i>Local Government Act 1989</i>.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Standards on Assurance Engagements. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the performance statement</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. I and my staff are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the performance statement in Victoria and have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the performance statement	<p>The Councillors are responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the <i>Local Government Act 1989</i> and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.</p>
Auditor's responsibilities for the audit of the performance statement	<p>As required by the <i>Audit Act 1994</i>, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement 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 the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists.</p>



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 decisions of users taken on the basis of this performance statement.

As part of an audit in accordance with the Australian Standards on Assurance Engagements, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the performance statement, including the disclosures, and whether performance statement represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
13 November 2021



Sanchu Chummar

as delegate for the Auditor-General of Victoria

**West Wimmera Shire Council
ANNUAL FINANCIAL REPORT**

For the Year Ended 30 June 2021



**West Wimmera Shire Council
Financial Report
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Independent Auditor's Report

To the Councillors of West Wimmera Shire Council

Opinion	<p>I have audited the financial report of West Wimmera Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none">• balance sheet as at 30 June 2021• comprehensive income statement for the year then ended• statement of changes in equity for the year then ended• statement of cash flows for the year then ended• statement of capital works for the year then ended• notes to the financial statements, including significant accounting policies• certification of the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2021 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the <i>Local Government Act 1989</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Councillors' responsibilities for the financial report	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Local Government Act 1989</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the 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 the 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 this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. 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.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Councillors
- conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the council to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
13 November 2021



Sanchu Chummar

as delegate for the Auditor-General of Victoria

Certification of the Financial Statements

In my opinion, the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014*, the Australian Accounting Standards and other mandatory professional reporting requirements.



Melanie Jordan CPA, B.Com, Dip Mgt
Principal Accounting Officer

Date : 29/10/2021
Naracoorte, SA

In our opinion the accompanying financial statements present fairly the financial transactions of the West Wimmera Shire Council for the year ended 30 June 2021 and the financial position of the Council as at that date.

At the date of signing, we are not aware of any circumstances that would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.



Mayor Bruce Meyer
Councillor

Date : 29/10/2021
Kaniva, VIC



Cr Jodie Pretlove
Councillor

Date : 29/10/2021
Minimay, VIC



David Bezuidenhout
Chief Executive Officer

Date : 29/10/2021
Edenhope, VIC

Comprehensive Income Statement For the Year Ended 30 June 2021

	Note	2021 \$'000	2020 \$'000
Income			
Rates and charges	3.1	7,965	7,793
Statutory fees and fines	3.2	135	137
User fees	3.3	391	524
Grants - operating	3.4	8,383	7,971
Grants - capital	3.4	3,319	3,245
Contributions - monetary	3.5	94	199
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	3.6	(145)	153
Share of net profits (or loss) of associates and joint ventures	6.2	87	132
Reimbursements	3.7	2,723	1,368
Other income	3.7	500	1,117
Total income		23,452	22,639
Expenses			
Employee costs	4.1	8,319	8,152
Materials and services	4.2	7,532	6,894
Depreciation	4.3	7,953	7,554
Bad and doubtful debts	4.4	11	2
Other expenses	4.5	242	249
Total expenses		24,057	22,851
Surplus/(deficit) for the year		(605)	(212)
Other comprehensive income			
Items that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	6.1	33,827	(2,074)
Share of other comprehensive income of associates and joint ventures	6.2	11	(120)
Total comprehensive result		33,233	(2,406)

The above comprehensive income statement should be read in conjunction with the accompanying notes.

Balance Sheet As at 30 June 2021

	Note	2021 \$'000	2020 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1	17,046	14,674
Trade and other receivables	5.1	1,073	315
Inventories	5.2	136	155
Other assets	5.2	77	356
Total current assets		18,332	15,500
Non-current assets			
Trade and other receivables	5.1	10	160
Investments in associates, joint arrangements and subsidiaries	6.2	546	436
Property, infrastructure, plant and equipment	6.1	227,054	194,964
Total non-current assets		227,610	195,560
Total assets		245,942	211,060
Liabilities			
Current liabilities			
Trade and other payables	5.3	2,798	718
Trust funds and deposits	5.3	113	232
Provisions	5.4	2,460	2,751
Total current liabilities		5,371	3,701
Non-current liabilities			
Provisions	5.4	186	219
Total non-current liabilities		186	219
Total liabilities		5,557	3,920
Net assets		240,385	207,140
Equity			
Accumulated surplus		40,707	45,033
Reserves	9.1	199,678	162,107
Total Equity		240,385	207,140

The above balance sheet should be read in conjunction with the accompanying notes.

Statement of Changes in Equity For the Year Ended 30 June 2021

2021	Note	Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		207,152	45,045	159,712	2,395
Surplus/(deficit) for the year		(605)	(605)	-	-
Share of other comprehensive income of associates	6.2	11	11	-	-
Net asset revaluation increment/(decrement)	6.1	33,827	-	33,827	-
Transfers to other reserves	9.1	-	(4,706)	-	4,706
Transfers from other reserves	9.1	-	962	-	(962)
Balance at end of the financial year		240,385	40,707	193,539	6,139

2020		Total \$'000	Accumulated Surplus \$'000	Revaluation Reserve \$'000	Other Reserves \$'000
Balance at beginning of the financial year		209,558	43,787	161,786	3,985
Surplus/(deficit) for the year		(212)	(212)	-	-
Share of other comprehensive income of associates	6.2	(120)	(120)	-	-
Net asset revaluation increment/(decrement)	6.1	(2,074)	-	(2,074)	-
Transfers to other reserves	9.1	-	(1,085)	-	1,085
Transfers from other reserves	9.1	-	2,675	-	(2,675)
Balance at end of the financial year		207,152	45,045	159,712	2,395

The above statement of changes in equity should be read in conjunction with the accompanying notes.

Statement of Cash Flows For the Year Ended 30 June 2021

	Note	2021 Inflows/ (Outflows) \$'000	2020 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates and charges		7,995	7,891
Statutory fees and fines		135	137
User fees		256	861
Grants - operating		8,354	7,971
Grants - capital		3,348	3,245
Contributions - monetary		94	199
Interest received		121	221
Other receipts		3,106	2,263
Employee costs		(8,643)	(7,887)
Materials and services		(5,913)	(6,319)
Net cash provided by/(used in) operating activities		8,853	8,582
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment	6.1	(6,217)	(9,458)
Proceeds from sale of property, infrastructure, plant and equipment		(145)	232
Net cash provided by/(used in) investing activities		(6,362)	(9,226)
Cash flows from financing activities			
Trust funds and other deposits		(119)	200
Net cash provided by/(used in) financing activities		(119)	200
Net increase (decrease) in cash and cash equivalents		2,372	(444)
Cash and cash equivalents at the beginning of the financial year		14,674	15,118
Cash and cash equivalents at the end of the financial year		17,046	14,674
Financing arrangements	5.5		
Restrictions on cash assets	5.1		

The above statement of cash flows should be read in conjunction with the accompanying notes.

**Statement of Capital Works
For the Year Ended 30 June 2021**

	Note	2021 \$'000	2020 \$'000
Property			
Land improvements		18	51
Total land		18	51
Buildings		429	1,900
Total buildings		429	1,900
Total property		447	1,951
Plant and equipment			
Plant, machinery and equipment		386	1,053
Fixtures, fittings and furniture		167	23
Total plant and equipment		553	1,076
Infrastructure			
Roads		5,380	6,466
Bridges		-	285
Footpaths and cycleways		96	95
Drainage		79	57
Total infrastructure		5,555	6,903
Total capital works expenditure		6,555	9,930
Represented by:			
New asset expenditure		70	90
Asset renewal expenditure		6,217	6,442
Asset upgrade expenditure		268	3,398
Total capital works expenditure		6,555	9,930

The above statement of capital works should be read in conjunction with the accompanying notes.

OVERVIEW

Introduction

The West Wimmera Shire Council was established by an Order of the Governor in Council on 20th January 1995 and is a body corporate.

The Council's main office is located at 49 Elizabeth Street, Edenhope VIC 3318.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1989*, and the *Local Government (Planning and Reporting) Regulations 2014*.

Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.2)
- the determination of employee provisions (refer to Note 5.5)
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.7)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable (refer to Note 8.2)
- other areas requiring judgements

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

(b) Impact of Covid-19

On 16 March 2020 a state of emergency was declared in Victoria due to the global pandemic COVID-19 virus, known as coronavirus. A state of disaster was subsequently declared on 2 August 2020. While the impacts of the pandemic have abated somewhat through the 2020-21 year, Council has noted the following impacts on its financial operations:

- Additional revenue – grants received for Covid-19 related cleaning and community support initiatives
- Revenue reductions – facility hire has reduced due to the closure of many of Council's facilities during the year
- Additional costs – additional cleaning and community recovery initiatives.

Note 1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$100,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

1.1 Income and expenditure

	Budget 2021 \$'000	Actual 2021 \$'000	Variance 2021 \$'000	Variance 2021 %	Ref
Income					
Rates and charges	7,948	7,965	17	0%	
Statutory fees and fines	132	135	3	2%	
User fees	795	391	(404)	-51%	1
Grants - operating	7,405	8,383	978	13%	2
Grants - capital	3,475	3,319	(156)	-4%	3
Contributions - monetary	6	94	88	1467%	4
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	95	(145)	(240)	-253%	5
Share of net profits/(losses) of associates and joint ventures	-	87	87	100%	
Other income	1,572	3,223	1,651	105%	6
Total income	21,428	23,452	2,024	9%	
Expenses					
Employee costs	7,891	8,319	428	5%	7
Materials and services	5,546	7,532	1,986	36%	8
Depreciation	6,784	7,953	1,169	17%	9
Bad and doubtful debts	-	11	11	0%	
Other expenses	319	242	(77)	-24%	10
Total expenses	20,540	24,057	3,517	17%	
Surplus/(deficit) for the year	888	(605)	(1,493)	-168%	

(i) Explanation of material variations

Variance Ref	Item	
1	User fees	User fees were 51% (\$404,000) below the original budget for 2020/21. This is due to a change in accounting treatment of quarry reimbursements, which are now being treated as an internal charge and excluded from being recognised as income and expenditure.
2	Grants - operating	Operating grants are \$0.98m (13%) above budgeted amount for the year ended 30 June 2021. This variance is attributed to the following receipts which were not included in the budget due to Council not being aware of the funding at the time of budget preparation; -\$0.40m for Goroke Recreation Reserve Pavilion project -\$0.14m for Goroke Silo Art -\$0.40 from Regional Development Victoria for various projects including Mallee Silo Trial Project, Destination West Wimmera, Business Concierge & Hospitality, & Reimagining Possibilities for West Wimmera.
3	Grants - capital	Capital grants are \$156,000 (4%) below budgeted amount for the year ended 30 June 2021 predominantly due to Council being yet to receive the final payment of the Local Roads and Community Infrastructure (LRCIP1) funding.
4	Contributions - monetary	Monetary contributions were \$88,000 above 2020/21 estimates due to the receipt of community contributions for the Goroke Recreation Reserve project. This project was unknown at the time of budget preparation.

Notes to the Financial Report
For the Year Ended 30 June 2021

5	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	Net Gain/(Loss) on Sale of Assets are \$240,000 below budgeted amount for the year ended 30 June 2021. Several vehicles which were due to be traded-in with replacements purchased during the year have not yet occurred due to significant waiting times for new vehicles. Additionally, lower than anticipated trade-in values were received for the vehicles which were traded in during the year.
6	Other income	Other income was \$1.65m higher than the budgeted amount for the 2021 financial year. This is due to the following: -Reimbursements from roadworks (VicRoads) \$1.24mil over budget -Income protection, WorkCover & Maternity Leave reimbursements of \$223,000
7	Employee costs	Employee operating costs were \$428,000 (5%) over budget for the year ended 30 June 2021. Capital employee costs were \$258,000 below budget, therefore total employee costs were \$162,000 over budget for the year. This variance can be mainly attributed to the following: - Income protection insurance was \$98,000 higher than budget - Sick leave was \$257,000 higher than budget, however this has been partially offset with \$196,000 claimed back through Income Protection and Workers Compensation Insurance (shown in Other Income), leaving a net budget variance of \$61,000
8	Materials and services	Materials & Services are \$1.99mil (36%) above budgeted annual amount. This is largely offset by additional income and is attributed to the following areas: - Contractors - \$1.16m above budget. The main variances here include contractors for the Goroke Recreation Reserve Pavilion project and road maintenance contractors - Consultants - \$207,000 above budget. The main variances here include CEO recruitment, Governance consultant & Council Plan consultation - Materials purchased - \$230,000 above budget, predominantly in relation to project costs - Utilities, predominantly telecommunications expense, was roughly \$229,000 over budget. This was due to a network upgrade performed for which Council was required to make up-front payments but will receive credits in the next financial year. - Legal expenses – \$60,000 above budget predominantly in relation to CEO contracts and recruitment costs - Road maintenance costs are above budget due to increased road maintenance works through VicRoads - Other materials & service expenses are slightly over budget due to additional Covid-safe cleaning costs at Kinders, free public pool initiative, Community Activation initiative & Preliminary Grant/Project costs
9	Depreciation	Depreciation is \$1.17m (17%) higher than anticipated for the 2020/21 year. Council had the road and footpath assets revalued during the year which has resulted in a higher valuation and extended effective life for some assets and therefore a higher amount of depreciation.
10	Other expenses	Other expenses are \$77,000 (24%) below budget for the 2020/21 mainly due to the following reasons: - Decreased staff and Councillor travel and training costs due to lockdown restrictions. - Lower internal audit fees due to the timing of Council's internal audit program - Lower community event expenditure due to restrictions preventing events

1.2 Capital works

	Budget 2021 \$'000	Actual 2021 \$'000	Variance \$'000	Variance %	Ref
Property					
Land improvements	60	18	(42)	100%	
Total land	60	18	(42)	100%	1
Buildings	724	429	(295)	-41%	
Total buildings	724	429	(295)	-41%	2
Total property	784	447	(337)	-43%	
Plant and equipment					
Plant, machinery and equipment	828	386	(442)	-53%	3
Fixtures, fittings and furniture	50	167	117	234%	4
Total plant and equipment	878	553	(325)	-37%	
Infrastructure					
Roads	5,864	5,380	(484)	-8%	
Bridges	400	-	(400)	-100%	5
Footpaths and cycleways	140	96	(44)	-31%	
Drainage	65	79	14	22%	
Total infrastructure	6,469	5,555	(914)	-14%	
Total capital works expenditure	8,131	6,555	(1,576)	-19%	
Represented by:					
New asset expenditure	418	70	(348)	-83%	
Asset renewal expenditure	7,386	6,217	(1,169)	-16%	
Asset upgrade expenditure	327	268	(59)	-18%	
Total capital works expenditure	8,131	6,555	(1,576)	-19%	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land	Capital expenditure on land was \$0.8m above budget for the 2020/21 year due to the completion of prior year work in progress of the Kaniva Cultural & Tourism Precinct.
2	Buildings	Capital spend on buildings is \$1.70m above budget for the year due to the inclusion of prior year work in progress, predominantly the Edenhope and Districts Community Centre. Building capital works budgeted for in the 2020/21 year of around \$0.5m will be carried forward to 2021/22.
3	Plant, machinery and equipment	Plant, machinery and equipment capital expenditure was \$0.44m below budget for the year due to purchase timing of several pieces of plant including the Flocon Spray unit and 3 vehicles. Significant waiting times have been experienced for new vehicles and machinery due to supply issues with the ongoing Covid-19 situation. Funds will be carried forward where required.
4	Fixtures, fittings and furniture	Furniture & Equipment is \$0.12m over budget for the 2021 year. This is due to several reasons; - the brought-forward purchase of Hiper VR Survey Equipment. This equipment is budgeted in the 2022 year but in order to secure a discounted price, the purchase needed to occur in 2021. - additional technology purchased through the Rural Councils ICT Support Package funding - community outdoor cinema equipment purchased through Covid-19 Community Activation funding.

Note 2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

2 (a) Community Services

Community Services provides efficient and effective services to meet the growing needs of the community and is dedicated to the health, safety and amenity of the community. Its services include Aged and Disability Services, Arts and Culture, Children Youth and Family Services, Recreation Sport Leisure and Tourism and Events.

Corporate Services

Corporate Services provides a range of administrative services to Council, including Customer Services, Finance, Human Resources, Information Technology, Occupational Health and Safety and Records Management.

Development and Environmental Services

Development and Environmental Services provide for the planning and encouragement of growth and development within the shire. Services include Town Planning, Building Control, Local Laws and Regulatory Services, Environmental Health and Economic Development.

Engineering

Engineering is responsible for constructing new infrastructure and maintaining existing infrastructure across a diverse range of assets that underpin the wellbeing of the community. These assets include capital works engineering services, waste management, parks and gardens, emergency management and infrastructure maintenance.

Governance

Governance provides effective governance oversight of the organisation. Service areas include Community Support, CEO Office and Elected Members.

2 (b) Summary of revenues, expenses, assets and capital expenses by program

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2021					
Community Services	1,679	(2,390)	(711)	1,450	69
Corporate Services	11,424	(3,080)	8,344	3,959	19,231
Development and Environmental Services	624	(1,629)	(1,005)	195	41
Engineering	9,722	(15,357)	(5,635)	6,097	223,081
Governance	3	(1,601)	(1,598)	1	3,520
	23,452	(24,057)	(605)	11,702	245,942

	Income	Expenses	Surplus/ (Deficit)	Grants included in income	Total assets
	\$'000	\$'000	\$'000	\$'000	\$'000
2020					
Community Services	1,652	(2,398)	(746)	1,355	53
Corporate Services	12,064	(3,330)	8,734	4,070	16,136
Development and Environmental Services	1,027	(1,432)	(405)	844	56
Engineering	7,896	(14,305)	(6,409)	4,947	191,704
Governance	0	(1,386)	(1,386)	-	3,111
	22,639	(22,851)	(212)	11,216	211,060

Note 3 Funding for the delivery of our services	2021	2020
3.1 Rates and charges	\$'000	\$'000

Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its current market value determined by Council's contract valuer.

The valuation base used to calculate general rates for 2020/21 was \$3.073 million (2019/20 was \$2.569 million).

General rates	6,928	6,813
Municipal charge	458	448
Waste management charge	551	532
Interest on rates and charges	28	-
Total rates and charges	7,965	7,793

The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2020, and the valuation will be first applied in the rating year commencing 1 July 2020.

Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

3.2 Statutory fees and fines

Animal management	37	27
Building fees	49	49
Permits	19	4
Town planning fees	28	43
Infringements and costs	2	2
Other	-	12
Total statutory fees and fines	135	137

Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

3.3 User fees

Refuse disposal fees	60	44
User charges	23	90
Caravan park fees	19	22
Other fees and charges:		
- HACC services	179	191
- Cemetery user fees	92	70
- Other	18	107
Total user fees	391	524

User fees by timing of revenue recognition

User fees recognised over time	-	-
User fees recognised at a point in time	391	524
Total user fees	391	524

User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.

3.4 Funding from other levels of government

Grants were received in respect of the following :

Summary of grants

Commonwealth funded grants	8,800	8,828
State funded grants	2,902	2,388
Total grants received	11,702	11,216

(a) Operating Grants

Recurrent - Commonwealth Government

Financial Assistance Grants	5,852	6,328
CHSP	391	364

Recurrent - State Government

HACC Programs	151	141
Preschool operating	452	399
Maternal and child health	343	306
Pest and weed control	75	75
Preschool cluster management	32	42
Supported Parent Groups and Playgroups	59	15
Senior citizens	-	3
Youth initiatives	28	24
Immunisations	7	-
School crossing	6	6
Total recurrent operating grants	7,396	7,703

	2021	2020
	\$'000	\$'000
Non-recurrent - Commonwealth Government		
Staff Training	-	2
Non-recurrent - State Government		
Harrow Recreation Reserve upgrade	-	100
Fire Services Levy Implementation Grant	43	43
Community Activation & Social Isolation	145	34
COVID-19 Support	14	11
Kaniva Kinder Landscaping	-	50
Kinder IT Funding	-	4
Digitise Lawloit Times	-	15
MAV Health Projects	7	8
National Australia Day Council Funding	21	-
Economic Development	114	-
Victorian Apprenticeship Recovery Package	9	-
Waste Transfer Funding	10	-
Goroke Recreation Reserve	382	-
Silo Art Funding	242	-
Total non-recurrent operating grants	987	267
Total operating grants	8,383	7,970
(b) Capital Grants		
Recurrent - Commonwealth Government		
Roads to recovery	1,528	1,528
Community Halls	-	(50)
Local Roads and Community Infrastructure	1,029	-
Total recurrent capital grants	2,557	1,478
Non-recurrent - Commonwealth Government		
Flood Recovery (NDRRA)	-	656
Non-recurrent - State Government		
Community Services	250	29
Buildings	145	157
Fixing Country Roads	-	862
Agrilinks	263	-
Fire Access Road Subsidy	-	18
Indigenous Trail	5	45
ICT Tech Support Package	99	-
Total non-recurrent capital grants	762	1,767
Total capital grants	3,319	3,245
(c) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	-	-
Received during the financial year and remained unspent at balance date	1,676	-
Received in prior years and spent during the financial year	-	-
Balance at year end	1,676	-
Capital		
Balance at start of year	263	554
Received during the financial year and remained unspent at balance date	472	229
Received in prior years and spent during the financial year	(106)	(520)
Balance at year end	629	263

Grant income is recognised at the point in time when the council satisfies its performance obligations as specified in the underlying agreement.

	2021	2020
	\$'000	\$'000
3.5 Contributions		
Monetary	94	199
Total contributions	94	199

Monetary and non monetary contributions are recognised as revenue when Council obtains control over the contributed asset.

3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

Proceeds of sale	190	232
Written down value of assets disposed	(335)	(79)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(145)	153

The profit or loss on sale of an asset is determined when control of the asset has passed to the buyer.

	2021	2020
	\$'000	\$'000
3.7 Other income		
Reimbursements - Roadworks	2,638	1,368
Quarry operations	-	445
Interest	121	221
Reimbursements - other	85	98
Insurance refunds	205	204
Rent	47	69
Fuel tax refund	53	47
Other	74	33
Total other income	3,223	2,485

Interest is recognised as it is earned.

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

Note 4 The cost of delivering services

4.1 (a) Employee costs

Wages and salaries	7,112	7,122
WorkCover	172	159
Superannuation	711	704
Fringe benefits tax	74	64
Income protection insurance	250	103
Total employee costs	8,319	8,152

	2021	2020
	\$'000	\$'000
(b) Superannuation		
Council made contributions to the following funds:		

Defined benefit fund

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	61	64
	61	64
Employer contributions payable at reporting date.	-	-

Accumulation funds

Employer contributions to Local Authorities Superannuation Fund (Vision Super)	310	310
Employer contributions - other funds	352	322
	662	632
Employer contributions payable at reporting date.	-	-

Refer to note 9.3 for further information relating to Council's superannuation obligations.

4.2 Materials and services

Contract payments	3,961	3,447
Plant and equipment maintenance	874	935
Utilities	568	360
Office administration	34	75
Information technology	184	141
Insurance	315	297
Consultants	393	251
Other materials and services	1,203	1,388
Total materials and services	7,532	6,894

4.3 Depreciation

Property	764	714
Plant and equipment	740	783
Infrastructure	6,449	6,057
Total depreciation	7,953	7,554

Refer to note 5.2(c), 5.8 and 6.1 for a more detailed breakdown of depreciation and amortisation charges and accounting policy.

	2021	2020
	\$'000	\$'000
4.4 Bad and doubtful debts		
Other debtors	11	2
Total bad and doubtful debts	11	2
Movement in provisions for doubtful debts		
Balance at the beginning of the year	70	69
New provisions recognised during the year	11	1
Amounts already provided for and written off as uncollectible	-	-
Amounts provided for but recovered during the year	-	-
Balance at end of year	81	70

Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.

4.5 Other expenses

Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	32	29
Auditors' remuneration - Internal	9	20
Councillors' allowances	136	129
Operating lease rentals	13	19
Others	52	52
Total other expenses	242	249

Note 5 Our financial position

5.1 Financial assets

(a) Cash and cash equivalents

Cash on hand	1	1
Cash at bank	3,256	439
Term deposits	13,789	14,234
Total cash and cash equivalents	17,046	14,674

Councils cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:

- Trust funds and deposits (Note 5.3)	113	232
- Unspent Grants (Note 3.4)	2,305	263
- Cemetery Trust funds (Note 6.2)	196	196
Total restricted funds	2,614	691
Total unrestricted cash and cash equivalents	14,432	13,983

Intended allocations

Although not externally restricted the following amounts have been allocated for specific future purposes by Council:

- Cash held to fund carried forward capital works	4,599	828
- Cash held to fund long service leave provision	1,532	2,079
- Other discretionary reserves	1,540	1,501
Total funds subject to intended allocations	7,671	4,408

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

	2021	2020
	\$'000	\$'000
(b) Trade and other receivables		
Current		
Rates debtors	354	323
Provision for doubtful debts	(75)	(69)
Sundry debtors	800	62
Provision for doubtful debts - other debtors	(6)	(1)
Total current trade and other receivables	<u>1,073</u>	<u>315</u>
Non-current		
<i>Non statutory receivables</i>		
Loans and advances to community organisations	-	160
Prepayments	10	-
Total non-current trade and other receivables	<u>10</u>	<u>160</u>
Total trade and other receivables	<u>1,083</u>	<u>475</u>

Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

(c) Ageing of Receivables

The ageing of the Council's trade and other receivables (excluding statutory receivables) that are not impaired was:

Current (not yet due)	775	28
Past due by up to 30 days	7	1
Past due between 31 and 180 days	12	32
Past due between 181 and 365 days	-	-
Past due by more than 1 year	-	-
Total trade and other receivables	<u>794</u>	<u>61</u>

(d) Ageing of individually impaired Receivables

At balance date, other debtors representing financial assets with a nominal value of \$6,207 (2020: \$1,000) were impaired. The amount of the provision raised against these debtors was \$5,711 (2020: \$1,000). They individually have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of receivables that have been individually determined as impaired at reporting date was:

Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	-	-
Total trade & other receivables	<u>-</u>	<u>-</u>

5.2 Non-financial assets	2021	2020
(a) Inventories	\$'000	\$'000
Inventories held for distribution	136	155
Total inventories	136	155

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

(b) Other assets

Prepayments	56	287
Accrued income	21	69
Other	-	-
Total other assets	77	356

5.3 Payables

(a) Trade and other payables

Trade payables	780	605
Net GST payable	(4)	5
Accrued expenses	46	10
Accrued salaries	284	98
Income received in advance	1,692	-
Total trade and other payables	2,798	718

(b) Trust funds and deposits

Refundable deposits	6	131
Fire services levy	86	80
Other refundable deposits		
Refundable Trust Kaniva Rotary Club	15	15
Refundable Trust Newlands Lake Restoration	3	3
Refundable Trust Lake Wallace Committee proceeds	2	2
Refundable Trust Edenhope Skateboard Park	1	1
Total trust funds and deposits	113	232

(c) Unearned income

Grants received in advance - operating	1,597	-
Grants received in advance - capital	-	263
Other	95	-
Total unearned income	1,692	263

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Purpose and nature of items

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a monthly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

5.4 Provisions

	Annual Leave	Long Service Leave	Rostered Days Off	Time in Lieu	Total
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2021					
Balance at beginning of the financial year	999	2,079	71	56	3,205
Additional provisions	548	(310)	200	83	521
Amounts used	(555)	(277)	(221)	(82)	(1,135)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	15	40			55
Balance at the end of the financial year	1,007	1,532	50	57	2,646
2020					
Balance at beginning of the financial year	890	1,727	50	38	2,705
Additional provisions	525	(41)	210	109	803
Amounts used	(435)	(130)	(189)	(91)	(845)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	19	523	-	-	542
Balance at the end of the financial year	999	2,079	71	56	3,205

	2021	2020
	\$'000	\$'000
(a) Employee provisions		
Current provisions expected to be wholly settled within 12		
Annual leave	651	619
Long service leave	113	207
Rostered Days Off	50	71
Time in Lieu	57	57
	<u>871</u>	<u>954</u>
Current provisions expected to be wholly settled after 12		
Annual leave	356	381
Long service leave	1,233	1,416
	<u>1,589</u>	<u>1,797</u>
Total current employee provisions	<u>2,460</u>	<u>2,751</u>
Non-current		
Long service leave	186	219
Total non-current employee provisions	<u>186</u>	<u>219</u>
Aggregate carrying amount of employee provisions:		
Current	2,460	2,751
Non-current	186	219
Total aggregate carrying amount of employee provisions	<u>2,646</u>	<u>2,970</u>

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

Wages and salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulated sick leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

Long service leave

Liability for long service leave (LSL) is recognised in the provision for employee benefits. LSL is measured at present value. Unconditional LSL is disclosed as a current liability. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability.

Key assumptions:

- discount rate	1.49%	0.87%
- index rate	1.46%	3.38%

5.5 Financing arrangements

The Council has the following funding arrangements in place as at 30 June 2021.

Bank overdraft	2,000	2,000
Credit card facilities	16	16
Total facilities	<u>2,016</u>	<u>2,016</u>
Used facilities	-	-
Unused facilities	<u>2,016</u>	<u>2,016</u>

5.6 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

2021	Not later than 1	Later than 1	Later than 2	Later than 5	Total
	year	year and not	years and not	years	
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Caravan park caretaker	20	10	-	-	30
Cleaning of Council buildings	86	-	-	-	86
Consultancies	214	-	-	-	214
Garbage collection	175	-	-	-	175
Meals for delivery	16	11	-	-	27
Recycling	137	-	-	-	137
Street cleaning services	157	-	-	-	157
Swimming pool management	161	15	-	-	176
Total	966	36	-	-	1,002

2020	Not later than 1	Later than 1	Later than 2	Later than 5	Total
	year	year and not	years and not	years	
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Caravan park caretaker	19	9	-	-	28
Cleaning of Council buildings	81	81	-	-	162
Consultancies	219	122	-	-	341
Garbage collection	70	-	-	-	70
Meals for delivery	38	-	-	-	38
Recycling	151	-	-	-	151
Street cleaning services	24	24	-	-	48
Swimming pool management	160	162	-	-	322
Total	762	398	-	-	1,160

5.7 Leases

At inception of a contract, all entities would assess whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Council has elected to apply the temporary option available under AASB 16 Leases which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of machinery that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of AUD\$10,000), including IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

	2021	2020
	\$'000	\$'000
Expenses relating to:		
Short-term leases	-	-
Leases of low value assets	-	-
Total	-	-
Variable lease payments (not included in measurement of lease liabilities)	-	-

Non-cancellable lease commitments - Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:

Within one year	-	-
Later than one year but not later than five years	-	-
Total lease commitments	-	-

6.1 Property, infrastructure, plant and equipment

Summary of property, infrastructure, plant and equipment

	At Fair Value 30 June 2020 \$'000	Additions \$'000	Contributions \$'000	Revaluation \$'000	Depreciation \$'000	Disposal \$'000	Write-off \$'000	Transfers \$'000	At Fair Value 30 June 2021 \$'000
Property	15,248	436	-	-	(764)	(201)	(2)	2,846	17,563
Plant and equipment	3,168	553	-	-	(740)	(135)	(2)	-	2,844
Infrastructure	172,867	4,863	-	33,827	(6,449)	-	-	607	205,715
Work in progress	3,681	703	-	-	-	-	-	(3,453)	932
	194,964	6,555	-	33,827	(7,953)	(336)	(4)	-	227,054

Summary of Work in Progress

	Opening WIP \$'000	Additions \$'000	Write-off \$'000	Transfers \$'000	Closing WIP \$'000
Property	3,007	11	-	(2,846)	172
Plant and equipment	27	-	-	-	27
Infrastructure	647	692	-	(607)	732
Total	3,681	703	-	(3,453)	932

Notes to the Financial Report
For the Year Ended 30 June 2021

(a) Property

	Land - specialised	Land - non specialised improvements	Land improvements	Total Land & Land Improvements	Heritage buildings	Buildings - specialised	Buildings - non specialised	Total Buildings	Work In Progress	Total Property
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2020	776	88	3,564	4,428	111	33,350	1,265	34,726	3,007	42,161
Accumulated depreciation at 1 July 2020	-	-	(1,469)	(1,469)	(103)	(21,628)	(706)	(22,437)	-	(23,906)
	776	88	2,095	2,959	8	11,722	559	12,289	3,007	18,255
Movements in fair value										
Additions	-	-	11	11	-	425	-	425	11	447
Contributions	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	(1,809)	-	(1,809)	-	(1,809)
Write-off	-	-	-	-	-	(2)	-	(2)	-	(2)
Transfers	-	-	849	849	-	1,997	-	1,997	(2,846)	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-	-
	-	-	860	860	-	611	-	611	(2,835)	(1,364)
Movements in accumulated depreciation										
Depreciation and amortisation	-	-	(192)	(192)	(1)	(550)	(21)	(572)	-	(764)
Accumulated depreciation of disposals	-	-	-	-	-	1,608	-	1,608	-	1,608
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
	-	-	(192)	(192)	(1)	1,058	(21)	1,036	-	844
At fair value 30 June 2021	776	88	4,424	5,288	111	33,961	1,265	35,337	172	40,797
Accumulated depreciation at 30 June 2021	-	-	(1,661)	(1,661)	(104)	(20,570)	(727)	(21,401)	-	(23,062)
	776	88	2,763	3,627	7	13,391	538	13,936	172	17,735

(b) Plant and Equipment

	Motor vehicles	Plant & Equipment	Fixtures fittings and furniture	Work In Progress	Total plant and equipment
	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2020	653	8,444	1,430	27	10,554
Accumulated depreciation at 1 July 2020	(297)	(5,705)	(1,357)	-	(7,359)
	356	2,739	73	27	3,195
Movements in fair value					
Additions	175	211	167	-	553
Contributions	-	-	-	-	-
Revaluation	-	-	-	-	-
Disposal	(229)	(139)	-	-	(368)
Write-off	-	(2)	-	-	(2)
Transfers	-	-	-	-	-
Impairment losses recognised in operating result	-	-	-	-	-
	(54)	70	167	-	183
Movements in accumulated depreciation					
Depreciation and amortisation	(100)	(602)	(38)	-	(740)
Accumulated depreciation of disposals	126	107	-	-	233
Impairment losses recognised in operating result	-	-	-	-	-
Transfers	-	-	-	-	-
	26	(495)	(38)	-	(507)
At fair value 30 June 2021	599	8,514	1,597	27	10,737
Accumulated depreciation at 30 June 2021	(271)	(6,200)	(1,395)	-	(7,866)
	328	2,314	202	27	2,871

(c) Infrastructure

	Roads	Bridges	Footpaths and cycleways	Drainage	Work In Progress	Total Infrastructure
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2020	246,440	3,200	4,092	15,817	647	270,196
Accumulated depreciation at 1 July 2020	(83,961)	(1,474)	(1,554)	(9,693)	-	(96,682)
	162,479	1,726	2,538	6,124	647	173,514
Movements in fair value						
Additions	4,708	-	76	79	692	5,555
Contributions	-	-	-	-	-	-
Revaluation	23,096	-	(109)	-	-	22,987
Disposal	-	-	-	-	-	-
Write-off	-	-	-	-	-	-
Transfers	562	-	45	-	(607)	-
Impairment losses recognised in operating result	-	-	-	-	-	-
	28,366	-	12	79	85	28,542
Movements in accumulated depreciation						
Depreciation and amortisation	(6,144)	(34)	(81)	(190)	-	(6,449)
Accumulated depreciation of disposals	-	-	-	-	-	-
Revaluation	10,013	-	827	-	-	10,840
Transfers	-	-	-	-	-	-
	3,869	(34)	746	(190)	-	4,391
At fair value 30 June 2021	274,806	3,200	4,104	15,896	732	298,738
Accumulated depreciation at 30 June 2021	(80,092)	(1,508)	(808)	(9,883)	-	(92,291)
	194,714	1,692	3,296	6,013	732	206,447

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

	Depreciation Period	Threshold Limit \$'000
<i>Asset recognition thresholds and depreciation periods</i>		
Land & land improvements		
land	-	5
land improvements	6 - 50 years	5
Buildings		
buildings	30 - 120 years	5
building and leasehold improvements	30 - 120 years	5
Plant and Equipment		
heritage plant and equipment	3 - 40 years	1
plant, machinery and equipment	3 - 10 years	1
others	3 - 10 years	1
Infrastructure		
road pavements and seals	17 - 75 years	5
road substructure	75 years	5
road formation and earthworks	75 years	5
road kerb, channel and minor culverts	50 - 70 years	5
bridges deck	35 - 80 years	5
bridges substructure	35 - 80 years	5
footpaths and cycleways	25 - 50 years	5
drainage	70 - 80 years	5
Intangible assets		

Land under roads

Council recognises land under roads it controls at fair value.

Depreciation and amortisation

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

Repairs and maintenance

Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Valuation of land and buildings

Valuation of land and buildings were undertaken by a qualified independent valuer (Mr Peter Wigg of WBP Group). The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

The land and buildings were subject to full independent valuation in June 2020 by accredited independent valuers. Council does not believe there has been a material movement in fair value since the 30 June 2020 valuation date.

The valuation was performed during the COVID-19 pandemic, with limited market activity and low sales volumes. While the valuer's independent valuation report did not indicate impairment of land and buildings, it does present estimation uncertainty regarding the valuation of land and buildings by acknowledging that past cycles indicate a lag for property markets to react to economic events, and that the extent of any decline in value is presently uncertain, and may depend on the length of the COVID-19 pandemic. Also, there is not yet any comparable market evidence available to determine what, if any, impact the current COVID-19 pandemic may have on the value or marketability of the subject property, particularly in the short and medium terms.

The fair value assessed may change significantly and unexpectedly over a relatively short period of time (including as a result of factors that the valuer could not reasonably have been aware of as at the date of valuation). Refer to Significant accounting policies under Overview section and Note 8.4 for further information on fair value measurement.

The date of the current valuation is detailed in the following table.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2021 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
Land	-	776	-	Jun-20
Specialised land	-	-	88	Jun-20
Land Improvements	-	-	2,763	Jun-20
Heritage Buildings	-	-	7	Jun-20
Buildings	-	-	13,929	Jun-20
Total	-	776	16,787	

Valuation of infrastructure

Valuation of infrastructure assets has been undertaken by Council's Asset Management team and Mr Peter Moloney of Moloney Asset Management Systems in October 2020. Values were updated using information provided by Moloney Asset Management Systems as a result of his condition assessment and unit rate comparison to other similar councils.

The date of the current valuation is detailed in the following table. An index based revaluation was conducted in the current year, this valuation was based on unit rate and useful life data analysis.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2021 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
Roads	-	-	194,714	Oct-20
Bridges	-	-	1,692	Oct-20
Footpaths and cycleways	-	-	3,296	Oct-20
Drainage	-	-	6,013	Oct-20
Total	-	-	205,715	

Description of significant unobservable inputs into level 3 valuations

Specialised land and land under roads is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 30% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions. Currently Council records no land under roads.

Specialised buildings are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$350 to \$1,700 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 40 years to 60 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

Infrastructure assets are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

	2021	2020
	\$'000	\$'000
Reconciliation of specialised land		
Municipal Office Land	90	90
Waste Disposal Land	-	-
Community Services Land	73	73
Infrastructure and Works Operations Land	113	113
Recreational and Sundry Council Land	500	500
Total specialised land	776	776

	2021	2020
	\$'000	\$'000
6.2 Investments in associates, joint arrangements and subsidiaries		
(a) Investments in associates		
Investments in associates accounted for by the equity method are:		
- Wimmera Regional Library Corporation	386	371
- Wimmera Development Association	160	76
Wimmera Regional Library Corporation		
<i>Background</i>		
Council's investment in the Wimmera Regional Library Corporation is based on the equity method of accounting.		
Council's interest in equity	27.97%	27.33%
Fair value of Council's investment in Wimmera Regional Library Corporation	386	371
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	230	(94)
Reported surplus/(deficit) for year	4	129
Transfers (to) from reserves	16	(2)
Change in equity share apportionment	2	197
Council's share of accumulated surplus/(deficit) at end of year	<u>252</u>	<u>230</u>
Council's share of reserves		
Council's share of reserves at start of year	141	457
Transfers (to) from reserves	(12)	2
Change in equity share apportionment	4	(318)
Council's share of reserves at end of year	<u>133</u>	<u>141</u>
Movement in carrying value of specific investment		
Carrying value of investment at start of year	371	362
Share of surplus/(deficit) for year	4	129
Change in equity share apportionment	11	(120)
Carrying value of investment at end of year	<u>386</u>	<u>371</u>
Wimmera Development Association		
Council's investment in the Wimmera Development Association is based on the equity method of accounting.		
Council's interest in equity	7.76%	7.76%
Fair value of Council's investment in Wimmera Development Association	160	76
Council's share of accumulated surplus/(deficit)		
Council's share of accumulated surplus/(deficit) at start of year	37	39
Reported surplus/(deficit) for year	83	3
Transfers (to) from reserves	-	(5)
Council's share of accumulated surplus/(deficit) at end of year	<u>120</u>	<u>37</u>
Council's share of reserves		
Council's share of reserves at start of year	40	35
Transfers (to) from reserves	-	5
Council's share of reserves at end of year	<u>40</u>	<u>40</u>
Movement in carrying value of specific investment		
Carrying value of investment at start of year	77	74
Share of surplus/(deficit) for year	83	3
Carrying value of investment at end of year	<u>160</u>	<u>77</u>

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

Committees of management

All entities controlled by Council that have material revenues, expenses, assets or liabilities, such as committees of management, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

The Council is the Committee of Management for the Edenhope, Goroke and Kaniva Cemeteries. The assets and liabilities of the Committees have been included in Council's financial statement and are summarised below:

Notes to the Financial Report
For the Year Ended 30 June 2021

	2021 \$'000	2020 \$'000
(b) Edenhope Cemetery		
Assets		
Current assets		
Cash and cash equivalents	42	55
Total Current assets	42	55
Non-current assets	-	-
Net Assets	42	55
Income		
Fees and Charges	31	33
Total Income	31	33
Expenses		
Other Materials & Services	45	22
Total Expenses	45	22
Surplus(Loss) for period	(14)	11
(c) Goroke Cemetery		
Assets		
Current assets		
Cash and cash equivalents	19	15
Total Current assets	19	15
Non-current assets	-	-
Net Assets	19	15
Income		
Fees and Charges	20	9
Total Income	20	9
Expenses		
Other Materials & Services	16	17
Total Expenses	16	17
Surplus(Loss) for period	4	(8)
(d) Kaniva Cemetery		
Assets		
Current assets		
Cash and cash equivalents	135	126
Total Current assets	135	126
Non-current assets	-	-
Net Assets	135	126
Income		
Fees and Charges	41	29
Total Income	41	29
Expenses		
Other Materials & Services	33	20
Total Expenses	33	20
Surplus(Loss) for period	8	9

	2021 No.	2020 No.
Note 7 People and relationships		
7.1 Council and key management remuneration		
(a) Related Parties		
<i>Parent entity</i>		
Model Council is the parent entity.		
<i>Subsidiaries and Associates</i>		
Interests in subsidiaries and associates are detailed in Note 6.2.		
(b) Key Management Personnel		
Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:		
Councillors		
Mayor Bruce Meyer		
Cr Jodie Pretlove		
Cr Trevor Domaschenz		
Cr Tom Houlihan		
Cr Tim Meyer		
Cr Richard Hicks		
Chief Executive Officer David Bezuidenhout		
Chief Executive Officer Paul Brumby		
Chief Executive Officer David Leahy		
Director - Corporate & Community Services Vin McKay		
Director - Corporate & Community Services Ashley Roberts		
Director - Infrastructure Development & Works Mark Marziale		
Total Number of Councillors	6	5
Total of Chief Executive Officer and other Key Management Personnel	6	3
Total Number of Key Management Personnel	12	8
(c) Remuneration of Key Management Personnel	2021	2020
	\$	\$
Total remuneration of key management personnel was as follows:		
Short-term benefits	771	629
Long-term benefits	73	83
Post employment benefits	-	-
Total	844	712
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
	2021	2020
	No.	No.
\$10,000 - \$19,999	2	1
\$20,000 - \$29,999	4	2
\$30,000 - \$39,999	1	1
\$40,000 - \$49,999	-	1
\$50,000 - \$59,999	1	-
\$100,000 - \$109,999	1	-
\$140,000 - \$149,999	1	-
\$160,000 - \$169,999	1	-
\$170,000 - \$179,999	-	2
\$200,000 - \$209,999	1	1
	12	8
(d) Senior Officer Remuneration		
A Senior Officer is an officer of Council, other than Key Management Personnel, who:		
a) has management responsibilities and reports directly to the Chief Executive; or		
b) whose total annual remuneration exceeds \$151,000		
Council had no Senior Officers whose total remuneration exceeded \$151,000 for the year ended 30 June 2021.		

7.2 Related party disclosure

(a) Transactions with related parties

Refer to Note 6.2 for details of transactions between Council and related parties.

(b) Outstanding balances with related parties

There are no commitments to or from related parties at balance date.

(c) Loans to/from related parties

There were no loans during the year between Council and related parties.

(d) Commitments to/from related parties

There were no commitments during the year between Council and related parties.

Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

Council has no contingent assets identified at balance date.

(a) Contingent liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

Superannuation

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined below. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists.

Future superannuation contributions

In addition to the disclosed contributions, West Wimmera Shire Council has paid unfunded liability payments to Vision Super totalling \$0.00 (2019/20 \$0.00). There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2021 are \$60,890.29.

Landfill

Council does not operate any landfill site within its boundaries. There are no former licenced landfill sites within the shire.

Insurance claims

Council does not have any pending insurance claims at 30 June 2021.

Legal matters

Council may be subject to further legal costs in relation to a compensation claim by a shire resident who was prosecuted by the Commonwealth Environment Department over illegal clearing of native vegetation. At this stage Council is unable to assign any cost to this potentiality.

Council may be subject to ongoing legal costs in regards to two separate tenancy agreements whereby there is disagreement between the lessees and Council with regards to the lease agreements. At this stage Council is unable to assign any cost to this potentiality.

Council may be subject to future legal costs in relation to the electricity supply to one of its recreation facilities and the sporting club which utilises the facility. At this stage Council is unable to assign any cost to this potentiality.

Council may be subject to legal action regarding an alleged workplace injury by an employee of West Wimmera Shire Council. At this stage Council is unable to assign any cost to this potentiality.

Building cladding

Council does not have any potential contingents that exist in relation to rectification works or other matters associated with building cladding.

Liability Mutual Insurance

Council was a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI scheme states that each participant will remain liable to make further contributions to the scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability will continue whether or not the participant remains a participant in future insurance years.

MAV Workcare

In November 2017, the Victorian WorkCover Authority (the Authority) granted the Municipal Association of Victoria (MAV) a three-year self-insurance licence allowing it to provide workers' compensation insurance to Victorian councils. When the MAV WorkCare Scheme commenced, there were 31 inaugural members, including the MAV.

In accordance with the Authority's decision not to renew the MAV's self-insurance licence, the MAV WorkCare Scheme ceased operation on 30 June 2021. The MAV is continuing to support the orderly transition of claims management responsibilities to the Authority. Council was a participant of the MAV WorkCare Scheme.

The MAV WorkCare Scheme participation agreement stated that each participant would remain liable to make further contributions to the Scheme in respect of any insurance year in which it was a participant to the extent of its participant's share of any shortfall in the provision set aside in respect of that insurance year, and such liability would continue whether or not the participant remained a participant in future insurance years.

The net financial impact on Council as a result of the cessation of the MAV WorkCare Scheme for the 2020-21 financial year is yet to be determined. Any obligation is dependent upon the Authority's initial actuarial assessment of the tail claims liabilities of the MAV WorkCare Scheme.

In accordance with the Workplace Injury Rehabilitation and Compensation Act 2013, there is a six-year liability period following the cessation of the MAV WorkCare Scheme. During the liability period, adjustment payments may be required (or received) by Council. The determination of any adjustment payments is dependent upon revised actuarial assessments of the Scheme's tail claims liabilities as undertaken by the Authority.

(b) Guarantees for loans to other entities

Council has made no guarantees for loans to other entities.

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2021 reporting period. Council assesses the impact of these new standards. As at 30 June 2021 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2022 that are expected to impact Council.

8.3 Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk / Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(b) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- council have a policy for establishing credit limits for the entities council deal with;
- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(c) Liquidity risk

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 8.1(c), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

All financial liabilities are expected to be settled within normal terms of trade.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

(d) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1% and -1% in market interest rates (AUD) from year-end rates of 2.11%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

8.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable;

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 3 to 5 years. The valuation is performed either by experienced council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after balance date

There have been no significant events occurring after the balance date which may affect the Council's operations or the results of those operations, except for noting that the COVID-19 pandemic is ongoing and it is not practicable to estimate the potential impact after the reporting date.

Note 9 Other matters

	Balance at beginning of reporting period \$'000	Increment (decrement) \$'000	Balance at end of reporting period \$'000
9.1 Reserves			
(a) Asset revaluation reserves			
2021			
Property			
Land	569	-	569
Land and land improvements	198	-	198
Buildings	7,566	-	7,566
	8,333	-	8,333
Infrastructure			
Roads	141,636	33,109	174,745
Footpaths and cycleways	5,273	718	5,991
Drainage	4,470	-	4,470
	151,379	33,827	185,206
Total asset revaluation reserves	159,712	33,827	193,539
2020			
Property			
Land	724	(155)	569
Land and land improvements	198	-	198
Buildings	9,485	(1,919)	7,566
	10,407	(2,074)	8,333
Infrastructure			
Roads	141,636	-	141,636
Footpaths and cycleways	5,273	-	5,273
Drainage	4,470	-	4,470
	151,379	-	151,379
Total asset revaluation reserves	161,786	(2,074)	159,712

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

	Balance at beginning of reporting period \$'000	Transfer from accumulated surplus \$'000	Transfer to accumulated surplus \$'000	Balance at end of reporting period \$'000
(b) Other reserves				
2021				
Plant replacement	616	76	-	692
Quarry restoration	116	3	-	119
Capital improvement	308	7	-	315
Rates revaluation	399	-	-	399
Elections	62	21	(68)	15
Carried Forward project Reserve	894	4,599	(894)	4,599
Total Other reserves	2,395	4,706	(962)	6,139
2020				
Plant replacement	534	82	-	616
Quarry restoration	113	3	-	116
Capital improvement	301	7	-	308
Rates revaluation	334	77	(12)	399
Elections	40	22	-	62
Carried Forward project Reserve	2,663	894	(2,663)	894
Total Other reserves	3,985	1,085	(2,675)	2,395

Description of nature and purpose of each of Council's discretionary reserves are:

The Plant Replacement is funded by the Plant Operating Surplus and is maintained to replace all major items of Plant and Equipment. Crabtree Trust Reserve was bequeathed to Council to provide funds for the upgrade of facilities at the Lake Charlegrark Reserve.

The Quarry Restoration Reserve was generated via a charge against the sale price of quarry stocks that was retained to restore the quarry sites to natural levels once quarrying has ceased. There have been no further charges (other than nominal interest) generated for this reserve since the 1997/98 financial year as the retained reserve is considered adequate to undertake restoration. Capital Improvement Reserve is generated via transfers from Surplus Funds from time to time as determined by Council for use on any significant capital infrastructure projects.

Rates Revaluation Reserve provides funds to undertake each property revaluation for rating purposes every two years.

The Elections Reserve provides funds to undertake Council Elections every 4th year.

The Kindergarten Operations Reserve provides that unspent budgeted funds from each year are brought forward and made available for kindergarten spending in future years. In this way negative effects of falling enrolments can be minimised.

The Carried Forward Projects Reserve provides for all budgeted amounts which have not been spent as at 30 June and which are required to be carried forward to the next financial year and are not budgeted in the next financial year.

	2021	2020
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)	\$'000	\$'000
Surplus/(deficit) for the year	(605)	(212)
Depreciation	7,953	7,554
(Profit)/loss on disposal of property, infrastructure, plant and equipment	145	(153)
Finance Costs	-	-
Asset Write Downs	-	-
Share of net (profit)/loss of associates	(87)	(132)
Provision for doubtful debts	11	-
<i>Change in assets and liabilities:</i>		
(Increase)/decrease in trade and other receivables	(653)	1,783
(Increase)/decrease in other assets	232	(69)
Increase/(decrease) in trade and other payables	2,162	(575)
(Decrease)/increase in other liabilities	-	-
(Increase)/decrease in inventories	19	122
Increase/(decrease) in provisions	(324)	264
Net cash provided by/(used in) operating activities	<u>8,853</u>	<u>8,582</u>

9.3 Superannuation

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in Comprehensive Operating Statement when they are made or due.

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2021, this was 9.5% as required under Superannuation Guarantee (SG) legislation).

Defined Benefit

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of West Wimmera Shire Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

Funding arrangements

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

A triennial actuarial review for the Defined Benefit category as at 30 June 2020 was conducted and completed by the due date of 31 December 2020. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 104.6%. The financial assumptions used to calculate the VBI were:

- Net investment returns 5.6% pa
- Salary information 2.5% pa for two years and 2.75% pa thereafter
- Price inflation (CPI) 2.0% pa.

As at 30 June 2021, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category.

Vision Super has advised that the estimated VBI at 30 June 2021 was 109.7%.

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2020 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Employer contributions

Regular contributions

On the basis of the results of the 2020 triennial actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2021, this rate was 9.5% of members' salaries (9.5% in 2019/2020). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation.

In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2020 triennial actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. A full investigation was conducted as at 30 June 2020.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Council is a contributing employer:

	2020 (Triennial) \$m	2019 (Interim) \$m
- A VBI Surplus	100.0	151.3
- A total service liability surplus	200.0	233.4
- A discounted accrued benefits surplus	217.8	256.7

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2020.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2020.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2020.

The 2021 interim actuarial investigation

An interim actuarial investigation is being conducted for the Fund's position as at 30 June 2021 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2021.

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2021 are detailed below:

Scheme	Type of Scheme	Rate	2021 \$'000	2020 \$'000
Vision super	Defined benefit	9.50%	61	64
Vision super	Accumulation fund	9.50%	310	310
Other super funds	Accumulation fund	9.50%	352	322

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2021.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2022 is \$60,890.29

10 Change in accounting policy

AASB 1059 Service Concession Arrangements: Grantors (AASB 1059) (applies 2020/21 for LG Sector)

Council has adopted AASB 1059 Service Concession Arrangements: Grantors, from 1 July 2020. This has resulted in changes in accounting policies and has not resulted in any adjustments in the financial statements.

AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material (applies 2020/21 for LG Sector)

Council has adopted AASB 2018-7 Amendments to Australian Accounting Standards - Definition of Material, from 1 July 2020

AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework (applies 2020/21 for LG Sector)

Council has adopted AASB 2019-1 Amendments to Australian Accounting Standards - References to the Conceptual Framework from 1 July 2020.

It is not expected that these standards will have any significant impact on council.