



Council Policy Manual

WEST WIMMERA SHIRE COUNCIL

COUNCIL POLICY

COVID-19 FINANCIAL HARDSHIP RATE RECOVERY POLICY	Policy No:	
	Adopted by Council:	<u>19 Aug 2020</u>
	Next review date:	<u>March 2021</u> <u>August 2020</u>
Senior Manager:	Ashley Roberts, Director Corporate & Community Services	
Responsible Officer:	Leilani Dawes, Rates Coordinator	
Functional Area:	Rates	
Introduction & Background	<p>COVID-19 is a respiratory illness caused by a new virus. Symptoms include fever, coughing, a sore throat and shortness of breath. The virus can spread from person to person, but good hygiene can prevent infection.</p> <p>COVID-19 was declared a global pandemic on 30 January 2020 and a State of Emergency was declared in Victoria on 16 March 2020. In response to the impact of the COVID-19 pandemic on the community, the West Wimmera Shire Council is committed to helping residents, ratepayers and businesses facing financial hardship.</p> <p>Financial hardship is a circumstance of experiencing a lack of financial means, which may be either ongoing or temporary. If you are facing financial difficulty on a personal level, you may wish to obtain advice from a community financial counsellor.</p> <p>You can talk to a financial counsellor from anywhere in Australia by calling 1800 007 007 (Monday to Friday, 9.30 am – 4.30 pm). This number will automatically switch through to the service in the State or Territory closest to you, or you can visit the National Debt Helpline at www.ndh.org.au.</p>	
Purpose & Objectives	<p>This policy is to address temporary financial hardship due to impacts of COVID-19. The existing Rate Recovery & Financial Hardship Policy allows for financial hardship experienced by a ratepayer however the COVID-19 policy will enable efficient, transparent application of relief options for those impacted directly by COVID-19.</p>	
Definitions	<p>The Shire means West Wimmera Shire Council</p> <p>Debt means an amount of money owed, including an alleged debt</p> <p>Deferralment means the postponement of payment in whole or in part for a specified period</p> <p>Payment Arrangement means spreading the outstanding amount owed to The Shire over an agreed period, allowing for additional time to make</p>	



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	the payment without any legal action being taken (e.g. regular repayments which will clear the amount owing).
Policy Details	
1.	<p>PAYMENT ARRANGEMENT AND INTEREST HOLD</p> <p>The Shire's Council's aim is to provide assistance to ratepayers through the COVID-19 event without creating additional financial stress when the pandemic has been resolved. Instead of deferring all financial responsibilities due to this event (which could cause further hardship and financial stress when the event is over and bills are owed) the Shire Council is encouraging ratepayers to set up a payment arrangement plan tailored specifically to their needs.</p> <p>The Shire Eligible applicants will be able to will encourage ratepayers to set up a enter into a payment arrangement plan which will reduce the amount of debt owing after the pandemic. The Shire will also hold interest will be held on debt accumulated during the COVID-19 pandemic. The interest hold will begin from the declaration of the State of Emergency, 16 March 2020, until the end date of the payment arrangement the 30 September 2020. At this time arrangements <u>Payment arrangements</u> will be reviewed <u>6 monthly</u> and <u>term and</u> interest hold may be extended provided eligibility criteria is still met. — If any debt is still outstanding at 1 October 2020 or an approved reviewed arrangement end date, the existing Rate Recovery & Financial Hardship Policy will apply.</p> <p>Rate Notices will continue to be issued while payment arrangements are in place.</p>
2.	<p>RATES DEFERRAL AND INTEREST HOLD</p> <p>If the ratepayer is unable to enter in to a payment arrangement plan immediately, the Shire will they may be eligible for <u>deferral with an interest hold of</u> the debt accumulated during the COVID-19 pandemic, and will hold interest on this debt from the declaration of the State of Emergency, 16 March 2020, until the 310 September-December 2020. At this time arrangements will be reviewed and <u>a payment arrangement of further deferral and</u> interest hold may be extended provided applied provided eligibility criteria is still met. — If any debt is still outstanding at a deferral end date, and no payment arrangement has been approved, the existing Rate Recovery & Financial Hardship Policy will apply. Reasonable attempts to contact a customer, and the negotiation of a payment arrangement may be conducted at this time. If any debt is still outstanding at 1 October 2020 or an approved reviewed end date, the existing Rate Recovery & Financial Hardship Policy will apply.</p> <p>Rate Notices will continue to be issued while payment arrangements <u>deferrals</u> are in place.</p> <p>The Shire will make a reasonable attempt to contact a customer, and a payment plan may be negotiated at this time.</p>
3.	<p>DEBT RECOVERY</p>



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	<p>The Shire <u>A reasonable will make a reasonable attempt will be made</u> -to contact a customer about their overdue account. This may include a reminder letter, account statement, email, text message or phone call.</p> <p>During the COVID-19 pandemic, Council will hold off on legal action for the collection of rates and charges. This does not include legal action to recover the payment of fines incurred prior to the pandemic.</p> <p>The debtor will be liable for all legal costs incurred by Council in the debt collection process.</p>
4.	<p>ELIGIBILITY</p> <p>All ratepayers with a rateable property within West Wimmera Shire are eligible to apply for hardship assistance under this policy.</p> <p>Assistance shall not be dependent upon the type or class of property. Assistance under this policy will be extended to cover rates and charges on Residential, <u>RuralFarm</u>, Commercial and Industrial properties regardless of whether the property is the ratepayer's principal place of residence.</p> <p>Where a ratepayer derives income from rental sources, that ratepayer should show that an attempt has been made under the Victorian Government's rent rescue package for assistance before Council can consider providing any additional assistance.</p>
5.	<p>EVIDENCE REQUIRED</p> <p>An application for assistance under this policy must be accompanied by evidence of a link between Covid-19 and their financial circumstances. This shall be at the discretion of the Director Corporate or Community Services and Chief Executive Officer, but should include:</p> <ul style="list-style-type: none"> • For an individual – a statement showing that the applicant has lost employment and/or income arising from the Covid-19 lockdown • For a business – a statement stating a reduction in income of 15% or more arising from the Covid-19 lockdown (in accordance with the requirements to access the Commonwealth JobKeeper program).
6.	<p>ASSOCIATED DOCUMENTS</p> <p>Rate Recovery & Financial Hardship Policy Covid-19 Financial Hardship Application Form</p>

Policy Adopted:	Council Meeting 20/05/20	Minute Book Page [number]	RecFind E20/000098
Policy Reviewed:	Council Meeting [date]	Minute Book Page [number]	RecFind
Policy Reviewed:			
Policy Reviewed:			



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Business Name:	
Assessment Number/s:	
Property Address:	
Mailing Address:	
Email:	
Phone Number:	
Amount Outstanding:	

<p>Details of COVID-19 impacts: <i>To be eligible for the relief options of the COVID-19 Financial Hardship Policy, the hardship must be directly related to the impacts of COVID-19 pandemic. Reasonable evidence of reduced income may be required to progress your application. Please include information of any Government Assistance Entitlements.</i></p>	
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Payment Arrangement or Deferral	
Payment Arrangement and Interest Hold Outstanding rates balance to be paid in negotiated instalments, with no interest <u>during agreed term.</u> until 30 September 2020.	<input type="checkbox"/>
Deferral and Interest Hold Outstanding rates balance to be delayed, with no interest <u>during agreed term.</u> until 30 September 2020.	<input type="checkbox"/>

I hereby acknowledge that I have read and comply with the privacy notice shown below and by submitting this agreement form I agree to the payment arrangement outlined above.	
Signature:	Date:
Name:	



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Adopted by Council: 19 August 2020

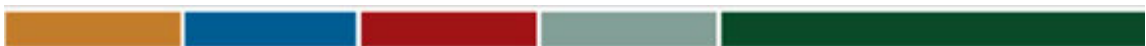




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1. BACKGROUND

The *Local Government Act 1989 and Local Government Act 2020* (Vic) (“the Act”) requires a Council:

- a) Publicly tender goods, services and works over certain thresholds (Section 108 of the 2020 Act); and
- b) Prepare, approve, publish and comply with a procurement policy, encompassing principles, processes and procedures applied to all purchases of goods, services and works by the Council (Section 108 of the Act). Council must review its Procurement Policy at least once during each four (4) year term of Council.

2. PURPOSE

The purpose of the Procurement Policy (“Policy”) is to:

- 2.1 Set a good governance and compliance direction for Council and Council employees in undertaking procurement;
- 2.2 Establish a procurement framework for Council to achieve value for money and continuous improvement in the provision of services for the community;
- 2.3 Ensure that council resources are used efficiently and effectively to improve the overall quality of life of people in the local community;
- 2.4 Achieve compliance with relevant legislative requirements;
- 2.5 Achieve high standards of probity, transparency, accountability and risk management;
- 2.6 Give preference to the procurement of environmentally sustainable goods, services and works;
- 2.7 Ensure all contractors and suppliers will be afforded an equal opportunity to tender or quote.
- 2.8 Give preference to the procurement of goods, services and works from within West Wimmera Shire Council and surrounding municipalities where price, quality, service standards and delivery is comparable to other suppliers.
- 2.9 Collaborate with other Councils and public bodies in the procurement of goods and services.

3. SCOPE

- 3.1 This policy provides the principles processes and procedures that will be applied to the purchase of all goods, services and works obtained and/or undertaking by Council.
- 3.2 This policy applies from when Council has identified a need for procurement of goods, services and works and it continues to the delivery of goods or completion of works or services.

4. APPLICATION OF THE POLICY

- 4.1 This Policy will apply to all Councillors, council employees and all persons engaged in procurement on Council’s behalf and they will be accountable for compliance with all relevant legislative requirements and requirements of this Policy.

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5. LEGISLATIVE COMPLIANCE STANDARDS

This Procurement Policy is made in accordance with the Local Government Act. The Act is the key legislative framework that regulates the process of all Local Government procurement in Victoria. The Act requires the Council to prepare, approve and comply with a Procurement Policy encompassing the principles, processes and procedures applied to all purchases of goods, services and works by the Council.

Council's procurement activities shall be carried out to the professional standards required by best practice and in compliance with the key legislative requirements.

Council will adhere to the provisions within the Act for all procurement matters consistent with the Victorian Local Government Best Practice Procurement Guidelines.

6. PROCUREMENT METHODOLOGY

6.1 The table below records a summary of the methodology for procurement at certain threshold levels and the delegation authority to sign the Contracts on Council's behalf as follows:

Procurement Threshold (AUS\$ inc of GST)	Procurement Methodology	Authority to Sign Contract/Agreement ***
\$0 to \$1,999	<ul style="list-style-type: none"> Request at least one (1) verbal or emailed quotation: and Raise a Purchase Order 	Under delegation of authority limits
\$2,000 to \$8,000	<ul style="list-style-type: none"> Request at least one (1) written or emailed quotation: and Raise a Purchase Order Quotes must be registered with the Procurement and Contracts Officer 	Under delegation of authority limits
\$8,001 to \$25,000	<ul style="list-style-type: none"> Request at least two (2) written quotations: and Raise a Purchase Order Quotes must be registered with the Procurement and Contracts Officer 	Under delegation of authority limits
\$25,001 to \$80,000	<ul style="list-style-type: none"> Request at least three (3) written quotations: and Raise a Purchase Order Evaluation Report Quotes must be registered with the Procurement and Contracts Officer 	Director
\$80,001 to \$149,999 (Goods & Services) \$80,001 to \$199,999 (Construction Works)	<ul style="list-style-type: none"> Request at least three (3) written quotations: Raise a Purchase Order A formal contract is required Evaluation Report Quotes must be registered with the Procurement and Contracts Officer 	Chief Executive Officer
\$150,000 plus (Goods & Services) \$200,000 plus (Constructions Works)	<ul style="list-style-type: none"> Undertake a public tender process through Council's e-Procure portal A formal contract is required Evaluation Report Quotes must be registered with the Procurement and Contracts Officer 	Chief Executive Officer



NOTE: *** For guidance refer to Council’s Delegations Register and Procurement Manual

6.2 Council’s standard methods of procurement incorporate:

- a) Procurement Credit Cards and Petty Cash (**see clauses 21 and 22**);
- b) Purchase Order following a Request for Quotation process (**see clause 7**);
- c) Contract following a public tender process (**see clauses 8 and 9**);
- d) Contract entered under the Ministerial Approved Arrangements or Agency Arrangement (**see clause 10**).

7. PROCUREMENT UNDER \$150,000 FOR GOODS OR SERVICES (UNDER \$200,000 FOR CONSTRUCTIONS WORKS)

7.1 For all procurements under this heading Council is required to follow a Request for Quotation (RFQ) process as follows:

- a) Procurements with a value up to **\$1,999** should be made after requesting at least one (1) verbal or emailed quotation and documented in the Councils record management system.
- b) Procurements with a value between **\$2,000 to \$8,000** should be made after requesting at least one (1) written or emailed quotation and documented in the Councils record management system.
- c) Procurements with a value between **\$8,001 to \$25,000** should be made after requesting at least two (2) written quotations and documented in the Councils record management system.
- d) Procurements with a value between **\$25,001 to \$80,000** for goods or services should be made after requesting at least three (3) written quotations and documented in the Councils record management system.
- e) Procurements with a value between **\$80,001 to \$149,000** for goods or services or to **\$199,999** for construction works, should be made after requesting at least three (3) written quotations and documented in the Councils record management system.

At the Chief Executive Officer or his/her delegate’s discretion a public tender process may be used for values less than \$150,000 (for goods or services) or \$200,000 (for construction works) if this process will serve Council’s best interests and provide a better outcome.

All values are inclusive of GST.

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8. PROCUREMENT EQUAL TO OR GREATER THAN \$150,000 FOR GOODS OR SERVICES (EQUAL TO OR GREATER THAN \$200,000 FOR CONSTRUCTIONS WORKS)

8.1 For all procurements equal to or greater than \$150,000 for goods or services (equal to or greater than \$200,000 for construction works) for the whole term of the contract must be:

- a) Undertaken by public tender process in compliance with the Act and this Policy.

OR

- b) A public tender process is not required if the contract is procured in the following circumstances:
 - i. Procured where Council has resolved that the contract must be entered into because of an emergency;
 - ii. Procured under the Ministerial approved arrangements in compliance with the Act as stated under clause 10 of this Policy;
 - iii. Procured under an agency arrangement in compliance with the Act as stated under clause 10 of this Policy; or
 - iv. The contract is a type of contract that has been exempted by regulation.

8.2 All procurements under this clause 8 must be processed through the procurement team or in consultation with the procurement team.

All values are inclusive of GST.

9. EXPRESSION OF INTEREST

An expression of interest is a two-step process. When the thresholds are met an Expression of Interest process does not replace the need to call tenders. It simply precedes the calling of tenders and generally seeks to constrain the number of, and focus the quality and detail of tenders received.

An Expression of Interest process is generally structured with the following components:

- a) Overview of requirements.
- b) Invitation to submit.
- c) Criteria for evaluating.
- d) Form offer (respondents form).

An expression of interest should be used in circumstances where:

- a) There is likely to be many tenderers, tendering will be costly or the procurement is complex.
- b) There is uncertainty as to the interest of suppliers or vendors to offer the potential products or services or to undertake the proposed work.

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10. MINISTERIAL APPROVED ARRANGEMENTS AND AGENCY ARRANGEMENT

10.1 Ministerial Approved Arrangements

Council may procure goods, services or works without undertaking public tender process through:

- a) Municipal Association of Victoria Procurement (MAV Procurement);
- b) Procurement Australia;
- c) State Purchase Contracts (SPCs) and Whole of Victorian Government Contracts (WoVGs).
- d) Council employees must ensure that they follow a process, where applicable, required by the bodies outlined in Clause 10.

10.2 Agency Arrangement – Council as the Agent

Council may procure goods, services or works with a council acting as the agent for a group of Councils provided that the agent Council complies with the requirements of the Act.

11. PROCUREMENT PRINCIPLES

Council will apply the following fundamental best practice principles to every procurement, irrespective of value and complexity of that procurement:

- a) Value for money;
- b) Open and fair competition;
- c) Accountability;
- d) Risk Management;
- e) Probity and transparency.

Council must also apply the Best Value principles which require, among other matters, that:

- a) All services provided by Council must meet the quality and costs standards; and
- b) Council must achieve continuous improvement in the provision of services for its community.

Council must implement principles of sound financial management.

Clause 11 is in accordance with sections 136(1) and 208B of the Act and the relevant provisions of the Competition and Consumer Act 2010 (Cth).

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12. SUPPORT OF LOCAL BUSINESS

Council is committed to buying from local businesses where such purchases may be justified on Best Value for Money principles.

Wherever practicable, Council will fully examine the benefits available through purchasing goods, services or works from suppliers/contractors within the West Wimmera Shire Council. Council will also seek from prospective suppliers/contractors where applicable what economic contribution they will make to the West Wimmera Shire Council region.

Council will have regard to the following principles in its acquisition of goods and services.

Encouragement of the support of competitive local/regional business and industry.

Where the evaluation criteria are comparable, Council may consider the following:

- a) The creation of local employment opportunities;
- b) Increased availability of local servicing support;
- c) Increased convenience with communications with the supplier for contract management;
- d) Economic growth within the local area;
- e) Benefit to Council of associated local commercial transactions; and or
- f) The short and long term impact of the procurement on local business.

13. SUSTAINABLE PROCUREMENT CONSIDERATIONS

13.1 Council is committed to procure goods, services or works that will deliver value for money and will generate benefits for Council and its community whilst reducing damage to the environment and human health.

13.2 Council will promote and encourage in its procurement activities and decision making, the following environmental, economic and social sustainability considerations:

13.2.1 Environmental Sustainability

a) Minimise Waste:

- i. By avoiding or reducing the use of goods, materials, products or services that generate waste;
- ii. By re-using goods, products or materials, where possible, to extend their useful lifecycle;
- iii. By procuring goods, products or materials that are recycled or are recyclable.

b) Recycled or Recyclable Material:

Subject to the nature of the procurement, Council may apply up to a 10% price preference to those suppliers who demonstrate in their submissions or quotations that their goods, products or materials are either recycled or can be recycled.

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c) **Promote and encourage in Council procurement activities and decision making:**

- i. Reduction of greenhouse gas emission;
- ii. Maximisation of energy efficiency and improving energy management;
- iii. Reduction of water consumption and improving water management;
- iv. Minimisation of nature destruction and pollution.

13.2.2 **Economic Sustainability**

a) Subject to the nature of the procurement, Council may procure goods, services or works:

- i. From Local suppliers in order to promote and encourage economic development in the community and foster the relationships with local business;
- ii. From the suppliers who will demonstrate innovative or creative approaches to delivering goods, services or works;
- iii. Which will consider the benefits and disadvantages of life-cycle costing of goods, services or works (i.e. purchase price, maintenance, operating and disposal costs).

b) Whenever practicable, Council must give effective and substantial preferences to contracts for the purchase of goods, machinery or material manufactured or produced in Australia or New Zealand (section 186(6) of the Act).

13.2.3 **Social Sustainability**

Subject to the nature of the procurement, Council may procure goods, services or works which will:

- a) Generate local employment opportunities for the community;
- b) Promote and encourage social inclusion amongst local residents;
- c) Support and promote gender equality and safety;
- d) Support and promote safe and fair workplaces.

13.3 **Council’s Discretion in Price Performance**

Subject to the nature of the procurement, Council may apply up to a 10% price preference to those suppliers who demonstrate in their submissions or quotations one or more factors under clause 12.2.2 Economic Sustainability and 12.2.3 Social Sustainability of this Policy.

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14. PROBITY REQUIREMENTS

- 14.1 Council employees and all person engaged in procurement on Council’s behalf must exercise the highest standards of integrity in a manner able to withstand the closet possible scrutiny.
- 14.2 Council employees and all persons engaged in procurement on Council’s behalf have an overriding responsibility to:
 - a) Comply with the legal and this policy requirements;
 - b) Ensure appropriately competitive process have been used in the procurement process;
 - c) Act impartially, fairly and with integrity;
 - d) Apply consistent and transparent process; and
 - e) Avoid conflict of interest and comply with confidentiality requirements.
- 14.3 In procurement matters, all Council employee (and all persons engaged in procurement on Council’s behalf):
 - a) Must complete and lodge a Conflict of Interest Declaration and a Confidentiality Agreement if engaged in the evaluation of quotations or tenders
 - b) Must disclose a direct or indirect interest and the type of interest before providing advice or reports or any other matter where it could be perceived that an interest might unduly influence them;
 - c) Who have been delegated Council powers, duties or functions are prohibited from exercising those powers, duties or functions if they have conflict of interest;
 - d) Must adhere to the requirements of this Policy and Officer of Code of Conduct; and
 - e) Must adhere to the requirements of Council’s gifts and hospitality procedure.
- 14.4 In procurement matters, all Councillors:
 - a) Must avoid conflicts between his or her public duties as a councillor and his or her personal interests and obligations;
 - b) Must disclose a conflict of interest in any situation where it could be perceived that an interest might unduly influence them;
 - c) Must not direct or influence a Council employee in the exercise of any power or in the performance of any duty or function of the employee; and
 - d) Must comply with the primary principle of Councillor Conduct.

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15. COUNCIL STAFF – BUSINESS AND PLANT

- a) Councillors and staff who own or have financial interest in a business may submit a tender for goods and/or services however, they must declare the conflict of interest to the Chief Executive Officer or as part of their tender/offer submission.
- b) Staff who own or have a financial interest in a business cannot directly procure goods and/or services from their own business on behalf of Council.
- c) Staff must declare their financial interest in a business to the Chief Executive Officer on commencement of employment or when they acquire the interest in the business.

16. GIFTS, BENEFITS AND HOSPITALITY

No Councillor or member of Council staff shall, either directly or indirectly, solicit or accept gifts or presents from any member of the public involved with any matter that is connected with the duties of the officer, or in which the Council is interested.

Councillors and Council staff must not accept gifts, benefits or hospitality from contractors or their representatives, or from organisations, firms or individuals with whom they have official dealings.

Councillors and Council staff should not visit the premises of a contractor, organisation, firm or individual uninvited unless on official business. All business negotiations in accordance with the Procurement Policy should be conducted on Council premises.

Offers of bribes, commissions or other irregular approaches from organisations or individuals (no matter how flimsy the evidence available), must be promptly brought to the attention of the Chief Executive Officer.

17. RISK MANAGEMENT AND OCCUPATIONAL HEALTH AND SAFETY

- 17.1 Council is committed to manage all aspects of its procurement processes in line with its risk management policy and in such way that all risks, including occupational health and safety, are identified, analysed, evaluated, treated, monitored and communicated to the standards required by the law, Australian Standards and Council policies and procedures.
- 17.2 Council requires all contractors, service providers and volunteers to comply with all OH&S legislative requirements. These are mandatory requirements and non-compliance will disqualify prospective suppliers. Suppliers must, upon request by Council, provide evidence of certification or policy when providing goods, services or works.

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18. INTERNAL CONTROL

- 18.1 Council employees and all persons engaged in procurement on Council’s behalf must diligently follow framework of internal controls over procurement processes in order to ensure:
- a) More than one person is involved in, and responsible for, each procurement transaction;
 - b) Transparency in the procurement process;
 - c) A clearly documented audit trail exists for procurement functions;
 - d) Appropriate authorisations are obtained and documented;
 - e) Systems are in place for appropriate monitoring and performance measurement;
 - f) Maintain all records relevant to administering this Policy in accordance with the *Public Records Act 1973 (Vic)*; and
 - g) Information received by Council that is commercial in confidence must not be disclosed and is to be stored in a secure location. Councillors and Council employees are to protect, by refusing to release to discuss the following:
 - i. Information disclosed by organisations in tenders, quotation or during the tender negotiations;
 - ii. All information that is commercial in confidence; and
 - iii. Pre-contract information including but not limited to information provided in quotes and tenders or subsequently provided in pre-contract negotiations.

19. PERFORMANCE MANAGEMENT AND REPORTING

- 19.1 In order to have continuous improvement in its processes and outcomes Council will evaluate, and at the direction of the Chief Executive Officer report, the following aspects of all procurement and contract management;
- a) Opportunities to improve the processes;
 - b) Incorporate process improvements to policies, procedures, manual and day-to-day practices; and
 - c) Evaluate contractor performance.

20. COLLABORATIVE PROCUREMENT

20.1 Where practical, Council will collaborate with other Council’s and public bodies in the procurement of goods or services to achieve Best Value of Money.

This will be achieved by:

- a) Participate in networking opportunities and special interest groups with the region.

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- b) Develop partnerships with small rural shires to facilitate regional training and professional development opportunities.
- c) As procurement opportunities arise, consult with local Council's and governing bodies to assess if there is an opportunity for joint procurement activities.

21. CORPORATE CREDIT AND PURCHASE CARDS

21.1 Credit and purchase cards must be used in accordance with Council's Credit and Purchase Card procedure.

22. PETTY CASH

22.1 Petty Cash will be used to purchase small incidental goods or services and/or urgent purchases and is limited to \$50.00 per transaction. A claim for petty cash reimbursement will be authorised by a delegated officer.

23. TENDER EVALUATION

23.1 Council employees and all persons engaged in procurement on Council's behalf must ensure that:

- a) Tender evaluations will be conducted in accordance with the methodology set out in Council's procurement manual and tender documents;
- b) A tender evaluation panel will be established to evaluate each tender submission against the selection criteria;
- c) A composition of the tender evaluation panel will be determined by a Director or his or her delegate Manager;
- d) A tender evaluation panel will produce a written report of their evaluation and present their recommendation/s to a Director; and
- e) The evaluation process is robust, systematic and unbiased.

23.2 At the discretion of the Chief Executive Officer or a Director:

- a) A tender evaluation panel may include external personnel in order to ensure value for money;
- b) A probity advisor may be appointed to any procurement process and/or tender evaluation panel in order to provide advice on probity related matters;
- c) A probity auditor may be appointed to review a procurement and/or evaluation process for continuous improvement; and
- d) An evaluation panel may be established for Request for Quotation process for complex, high risk or high value projects.

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24. DELEGATIONS AND AUTHORITY

- 24.1 Council will maintain a Delegations Register which specifies the level of delegated authority required for approval of a quotation, purchase order, tender, tax invoice and any other expenditure and contractual process for each instance of procurement.
- 24.2 A delegation for Council employees, except the Chief Executive Officer, may be amended from time to time at the sole discretion of the Chief Executive Officer or his or her delegate. The Chief Executive Officer’s delegated authority is set by Council.

Clause 24 is in accordance with section 98 of the Act.

25. EXECUTION OF CONTRACT OR AGREEMENT

- 25.1 The Chief Executive will execute any contract or agreement on behalf of Council provided that:
 - a) The contract or agreement is within the Chief Executive Officer’s financial delegation; or
 - b) Council by its resolution has awarded the contract or agreement which is outside the Chief Executive Officer’s financial delegation.
- 25.2 The Chief Executive Officer may delegate the execution of any contract or agreement to a Director.
- 25.3 Notwithstanding clause 22.1, Council may resolve to delegate execution of a contract or agreement to the Mayor or Council’s delegate.

26. CONTRACT MANAGEMENT

- 26.1 Council will maintain a Contracts Register where it will record contracts that Council has entered into for a procurement of goods, services or works.
- 26.2 The purpose of contract management is to ensure that Council, and where applicable its customers, receive the goods, services or works provided to the required standards of quality and quantity as intended by the contract.
- 26.3 The provision of goods, services and works by contract potentially exposes Council to risk. Council will minimise its risk exposure by measures such as:
 - a) Standardising contracts to include current, relevant clauses;
 - b) Requiring a contractor to provide evidence of a labour hire licence under the *Labour Hire Licensing Act 2018 (Vic)*;
 - c) Ensuring the contract or purchase order reflects tender pricing;
 - d) Requiring security deposits where appropriate;
 - e) Requiring evidence of relevant insurance cover;
 - f) Referring specifications to relevant experts where appropriate;

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- g) Requiring a correctly executed contractual agreement before commencement;
- h) Use of or reference to relevant Australian Standards (or equivalent); and
- i) Effectively managing the contract including monitoring and enforcing performance;
- j) Adhering to Council's Risk Management Framework and adhering to relevant Occupational Health and Safety Contractor Compliance Procedures.

27. VARIANCES

During the course of a contract there may be valid reason(s) when a major contract needs to be varied; this variance to the contract normally comes with a cost. All claims for variances must be in writing and approved by the officer with the delegated authority. All variation orders must be recorded on a Variation Register. Any cumulative variance for a major contract greater than ten percent (10%) of the original contract price must be authorised by Council.

If there is more than a ten percent 10% difference between a regular tax invoice and a purchase order which is not a contract it will be redirected to the delegated officer for authorisation.

28. TRAINING AND SKILL DEVELOPMENT

28.1 In order to have continuous improvement Council will provide:

- a) Training for the procurement staff and ongoing opportunities to update their skills and knowledge;
- b) Strategic and governance training for the management team about their roles and responsibilities in leading and supporting Council's procurement and governance processes and practices; and
- c) Induction training for new employees which will provide core guidance on Council's procurement policy and procedures.

29. PROCUREMENT MANUAL

29.1 Council will develop and maintain a procurement manual which will detail the procedure and processes and provide guidance to Council on all operational aspects of procurement.

29.2 The procurement manual will support Council in the implementation of the legislative requirements and the requirements of this Policy.

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30. REFERENCES AND RELATED POLICIES

Acts	Local Government Act 1989 and Local Government Act 2020
Regulations	
Codes of Practice	Victorian Government Procurement Board, July 2010 Victorian Audit-General, Report Tendering and Contracting in Local Government, tabled in Parliament, 24 February 2010.
Guidance notes	DPCD: Circular No. 06/2006, Local Government Procurement and Capacity to Appoint Agents. DPCD Local Government Best Practice Procurement Guidelines, 2013 Social Procurement: A Guide for Victorian Local Government
Australian Standards	
Related Policies	Councillor Code of Conduct

31. SUPPORTING DOCUMENTS

West Wimmera Shire Council Delegations – Appendix A

Procurement Policy Definitions and Abbreviations

West Wimmera Shire Council Procurement Manual

32. DOCUMENT HISTORY

Version Number	Issue Date	Author	Description of Change
0.1			First draft

Policy Adopted:	Ordinary Meeting	Minute Book	RecFind
Policy Reviewed:	Ordinary Meeting [date]	Minute Book Page [number]	RecFind



APPENDIX A AUTHORISED DELEGATION LEVELS

Council	up to and over	\$100,000
Chief Executive Officer	up to	\$100,000
Directors	up to	\$ 80,000
Department Managers	up to	\$ 50,000
Responsible Officers	up to	\$ 10,000

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My Interest in Community and Beyond.

Key Attributes to the Role.

I am a retired registered nurse of 35 years with a University Degree living in the Community of the West Wimmera Shire Edenhope. I lived in the Kaniva Community for almost 20 years before returning to my hometown. I believe I can fulfil the role of Community representative to the Wimmera Mallee Tourism (WMT) Board.

I have a passion and enthusiasm for Tourism in the Wimmera region and believe I have full commitment to participate and attend monthly board meetings.

My history includes:

- Edenhope Apexian for 10 years.
- Past member and Past President of Rotary International Kaniva 7 years.
- Involved in the Wetlands at Kaniva which was maintained by the Rotary Club.
- Volunteer for the 2006 Commonwealth Games and selected to carry the Baton with the Queens message for Commonwealth Games. (Nhill)
- Facilitated a Cancer Support Group for 10 years- Kaniva
- Facilitated local School reunions over 10 years resulting in a School Book for St Malachy's Primary School.
- Volunteered in Adult and Youth sporting volunteer roles.
- Involved in community events over many years in different communities most notable for the West Wimmera Shire-
- Facilitated Cancer Support Group for 10 years -Kaniva
- Facilitated a Mental Health Forum -Kaniva
- Facilitated-Cooking for 2 for Men through the Department of Veteran Affairs-Kaniva.
- Raised monies and facilitated bus trips x 3 years for Mole Scan (skin Cancer) assessments and treatments to Adelaide for West Wimmera and Hindmarsh Shires.
- Working Bees, conventions, home hosting, raised monies for local charities.
- Volunteered and continue to volunteer West Wimmera Shire elderly residents with transport.
- Facilitated a major event at Easter 2018 for the 150th anniversary of the first Australian Aboriginal Cricket Team.
- Written a local history book to provide a greater insight into the cricket history of our Shire.
- *Facilitated on behalf of Hamilton descendants connected to Bringalbert Station and Lake in placing history panels on the Lake foreshore. I managed the project in collaboration with BGLC, Parks Victoria, DWELP and WWS to complete the project in time for the 150th Celebration of the First Aboriginal Cricket team in April 2018.*
- Current Community Volunteer for Wimmera Development Association (WDA) for past 4 years.
- Currently President and member of the Edenhope Tourism Inc Information Centre.
- My husband & I caravan in our region regularly. Always observing what makes a great town or great place to visit.

A Demonstrated commitment to participation and consultation.

I have worked and volunteered in the West Wimmera Shire for many years, Kaniva and Goroke my other workplaces. My interest in this role is progress for future generations within the West Wimmera Region and the prospect of widening values and ideas in helping others on a local, national, and international scale.

Regards
Helen Mulraney-Roll
President
Edenhope Tourism Inc/Information Centre.
0427514140

www.kaniva.info
www.facebook.com/KanivaVic
www.instagram.com/kanivavic
www.twitter.com/KanivaAu

Kaniva and District Progress Association
Stronger Together



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KANIVA, VIC. 3419
+ 61 3 5392 2657
0429 888 250
kanivaprogress@gmail.com

Mrs Tammy Mulraney
West Wimmera Shire Council
25 Baker St, Kaniva, VIC. 3419
TameeMulraney@westwimmera.vic.gov.au
Via email

15th July 2020

Dear Tammy,
CC Lauren, Helen, Trevor.

KDPA wishes to support Helen Mulraney-Roll in her application to be the Community Representative for the WMT board.

I have personally known Helen for over 23 years through her involvement with the development of the Kaniva Wetlands and Fauna Park and Kaniva Rotary Auction. She has a good understanding of the local area, community, tourism, events, history and caravanning. I believe she would have the time necessary to commit to the board and would act in the best interests of the entire Wimmera Mallee region.

She has a professional skill set to bring to the table and would make a great advocate for the WWSC with the ability to work collaboratively with both the Kaniva and Edenhope communities.

Yours faithfully,

A handwritten signature in black ink that reads "Hobbs".

Helen Hobbs
Secretary

*Facilitating community consultation and local representation,
for the promotion and development of Kaniva & District.
Encourage a feeling of civic pride amongst residents and organisations.
Assisting the West Wimmera Shire Council in the development of policies, resources & facilities.
To further the success of all business and tourism in Kaniva and District.*



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WEST WIMMERA SHIRE COUNCIL

COUNCIL POLICY	
CHANGE MANAGEMENT POLICY	Policy No:
	Adopted by Council: 19 Aug 2020
	Next review date: August 2022
Senior Manager:	Director Corporate and Community Services
Responsible Officer:	Director Corporate and Community Services
Functional Area:	Corporate Services / Information Technology
Introduction & Background	<p>Council operates in a dynamic and evolving landscape where information needs and requirements are fluid.</p> <p>To keep up with this Council will from time to time require changes to its Information and Communication Technology (ICT) platforms to be made.</p> <p>For this change to be effective, Council needs to undertake and manage it in a coordinated manner.</p>
Purpose & Objectives	<p>This policy provides a high level framework to provide a management process to be followed for all ICT service changes, concentrating on the management, approval and communication of change.</p> <p>This policy does not apply to regular system maintenance functions.</p>
Definitions	<p>ICT system:- any Information or Communications Technology system that Council employs to manage, collect and store information.</p> <p>Change:- Any alteration to the current running configuration of an ICT system.</p> <p>Change Manager:- A Council Officer or Project Manager in the case of a simple project. responsible for managing the change process on behalf of Council.</p>
Policy Details	
1.	<p>Overview</p> <p>Council employs a number of ICT systems to manage its business. To keep abreast of changes to business Council will periodically need to make changes to these systems.</p>



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	<p>There are four basic steps in the change process:</p> <ol style="list-style-type: none"> 1. Initiating Change 2. Change Approval 3. Change Implementation 4. Accepting Change
<p>2.</p>	<p>Initiating Change</p> <p>A change is initiated when Council becomes aware that the current systems will no longer perform to the level required. This may result from a number of sources, including:</p> <ul style="list-style-type: none"> • Legislative or regulatory change • Obsolescence of Council's existing systems • Supplier initiated change (ie: support requirements, software patches, etc) • Security threats • Replacement, addition or redeployment of resources (including staff) • Other Council initiated reasons <p>At the initiation stage the change required will be documented clearly showing:</p> <ul style="list-style-type: none"> • Requirement for the Change • System(s) affected • Risk of change (including risk of not changing) and level of urgency • Identified affected stakeholders • Testing plan including success or failure thresholds • Resources required to implement change including timeline • Costs involved with the change • Business Case supporting change (required for major changes as defined in Appendix A) • Justification for resource changes
<p>3.</p>	<p>Change Approval</p> <p>Once documented the change shall be presented to management for approval. Depending upon the level of change this may be an individual manager, director, or the Chief Executive Officer. (See Appendix A for more information)</p> <p>If the change is approved then a Change Manager shall be appointed to manage the change implementation on behalf of Council.</p>



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4.	<p>Change Implementation</p> <p>Once the change approval has been granted the Change Manager shall implement the change. It is the responsibility of the Change Manager to ensure that all pre-implementation dependencies and requirements (i.e that a backup is taken, or contractors are arranged, etc) are in place before implementation is undertaken.</p> <p>The Change Manager has delegated authority from Senior Management to make whatever operational actions are required to implement the change within the scope of that change process.</p> <p>More complex implementations may require regular implementation or milestone reporting to management – this will be at the discretion of management when approving the change project.</p> <p>It is the responsibility of the Change Manager to implement a comprehensive testing regimen on any change implemented. The implementation phase of the change project must not be completed until testing has been complete.</p> <p>If testing highlights a problem with the implementation of the change then the Change Manager must immediately report this to management. Management in conjunction with the Change Manager will then investigate and review the problems with a view to producing a mitigation strategy.</p>
5.	<p>Accepting Change</p> <p>Upon practical completion of the project the Change Manager must measure the success and failure of the change implementation and provide a project completion report to management.</p> <p>Management will assess the project completion report before accepting it and closing the change project. If management assesses that the project should be closed, then a remedial action plan shall be produced and returned to the Change Manager for implementation.</p>

Policy Adopted:	Ordinary Meeting 21/06/18	Minute Book Page 38111	RecFind 18/002251
Policy Reviewed:	Ordinary Meeting 18/09/19	Minute Book Page	RecFind E19/000568
	Council Meeting 19/08/20	Minute Book Page.....	RecFind



APPENDIX A

Levels of Change and Risk

Change may be categorised into four broad categories:

1. **Routine Change** – Any change that is minor and routine in nature, such as installing a routine software patch or minor update. A routine change is one which exhibits low risk and involves minimal system downtime. A relevant manager may authorise this level of change. Documentation may be of a minimal nature, such as emails and testing logs.
2. **Normal Change** – Any change which involves a low or medium risk which is not of routine or incidental nature, but nonetheless is still a known and planned change. Examples of normal change are implantation of major software, upgrades for example, new versions of Microsoft Excel or Word, Corporate Software updates, etc. These are changes which may involve minor system downtime. Normal Change must be authorised by a Director or the CEO. Documentation must involve formal request for change and authorisations and detailed testing logs must be produced and maintained.
3. **Major Change** – Any change which requires the implementation of a new ICT system software and/or hardware or changes to personnel. This may be replacement of an existing system or a new additional system. Major change normally carries inherent high risk activities to Council. Authorisation of major change must come from the CEO or Council if a public tender is involved. Comprehensive documentation is required, including detailed planning documentation, a business case supporting the change or a justification for personnel change, and regular implantation briefings and reports. A detailed testing regimen must be undertaken and documented.
4. **Emergency Change** – An emergency change is one which must be implemented as soon as possible. These may result from major incident or security issues, or from a sudden regulatory change. An emergency change generally carries high risk and must be authorised by a director or the CEO. Detailed implementation and testing documentation must be maintained.



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Risk is a combination of urgency and failure consequence. Both urgency and failure consequence may be categorised in three major categories:

Risk	Urgency
Low	Minor impact on day to day activity of Council
Medium	Moderate effect – change should occur to achieve best practice
High	Major change which must be undertaken to maintain business operations

Risk	Fail Consequence
Low	Minimal impact, insignificant financial and time loss, no reputational consequence
Medium	Moderate time loss (<5 days), financial loss (<\$50,000), localised reputational damage
High	Significant time loss (>5 days), significant financial loss (>\$50,000), national reputational loss, failure to comply with legislative or legal requirements.



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Appendix B



Request for Change

Project Name			
Requested By: (Name & Position)			
Request No.		Request Date:	
Change Description			
Reasons For Change			
Business and Systems Impacted <small>(Include any secondary impacts)</small>			
Alternative Actions <small>(List any potential alternatives)</small>			
Is Budget Variation Required?	YES / NO	If YES Amount \$: <small>(Attach completed Budget Variation Request)</small>	
Change Referrals Discussed?	SMG / Director	Project Management	ICT
	YES / NO / NA	YES / NO / NA	YES / NO / NA
Risk Implications <small>(Include Risk of change and of NOT implementing change)</small>			
Approved	YES / NO		
Priority	LOW (4 weeks +) / MEDIUM (6 weeks) / HIGH (2 weeks) / URGENT (1 week) / EXTREME (24 hours)		
Approved By <small>(Name and Position)</small>			
Approval Date			

Please attach supporting documentation as appropriate (includes Business Plan and Testing Plan)



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COUNCIL POLICY

COUNCIL EXPENSES POLICY	Policy No:	
	Adopted by Council:	20 May 2020 <u>19 Aug 2020</u>
	Next review date:	May 2021
Senior Manager:	Director Corporate & Community Services	
Responsible Officer:	Director Corporate & Community Services	
Functional Area:	Governance	
Introduction & Background	During the course of undertaking their responsibilities as representatives of Council, Councillors and/or Committee Members will from time to time incur out of pocket expenses. To ensure equitable participation by all Councillors these incurred out of pocket expenses where appropriate should be reimbursed to Councillors and/or Committee Members by Council.	
Purpose & Objectives	<p>To provide guidance and policy on the reimbursement of out of pocket expenses Councillors and Members of Council committees to ensure that they are not financially or otherwise disadvantaged in undertaking their official Council duties.</p> <p>The payment and/or reimbursement of expenses must only be for the actual cost of legitimate business use and not for time and effort spent in performing these duties.</p>	
Definitions		
Policy Details		
1.	<p>Scope</p> <p>Section 41 of the <i>Local Government Act 2020</i> provides for the reimbursement of necessary out of pocket expenses incurred while performing duties as a Councillor or delegated committee member.</p> <p>The policy adopted by Council under this section must:</p> <p style="margin-left: 20px;">a) specify procedures to be followed in applying for reimbursement and in reimbursing expenses; and</p>	



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	<p>b) comply with any requirements prescribed by the regulations in relation to the reimbursement of expenses; and</p> <p>c) provide for the reimbursement of childcare costs where such childcare is reasonably required for a Councillor or delegated committee member to perform their role; and</p> <p>d) have particular regard to a expenses incurred by a Councillor who is a carer within the meaning of section 4 of the <i>Carers Recognition Act 2012</i>.</p> <p>Recognising the leadership role of the Office of Mayor, the policy also provides for some additional resources and facilities specific to that office.</p> <p>The basic test that will be applied to determine whether or not an expense is lawfully incurred, is whether the expenditure is necessary because it is supplemental or incidental to or consequent on the exercise of Council functions.</p>
2.	<p>Accountability – Council Plan Objective / Strategy</p> <p>The aims or objectives of the policy are aligned with Council's Council Plan objectives and strategies.</p>
3.	<p>Accountability – Legislation / Standards</p> <ul style="list-style-type: none"> • Local Government Act 2020 • Local Government (General) Regulations 2020 • Carers Recognition Act 2012 • Charter of Human Rights and Responsibilities Act 2006 • Freedom of Information Act 1982 • Privacy and Data Protection Act 2014 • Equal Opportunity Act 2010
4.	<p>Accountability – Responsibilities</p> <p>The Director Corporate and Community Services is responsible for the development and management of this policy.</p>
5.	<p>Accountability – Review</p> <p>The policy is to be reviewed after each general election of the Council with suggested revisions to be submitted to the Council for consideration and adoption. Operational amendments may be made as required between review periods in accordance with Council's/CEO's approval.</p>
6.	<p>Accountability – Communication / Implementation</p>

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	<p>a) The policy will be communicated to Councillors and relevant staff. The policy is referred to in the Councillor Induction and Development Program.</p> <p>b) The policy will be published on Council's website and a copy will be available for inspection at the Council's Registered Office.</p>
7.	<p>Accountability – Charter of Human Rights Compliance</p> <p>It is considered that this policy does not impact on any human rights identified in the <i>Charter of Human Rights & Responsibilities Act 2006</i>.</p>
8.	<p>Submitting an Expense Reimbursement Claim</p> <p>A claim for reimbursement of expenses must be submitted on the appropriate form 'Councillor Travel / Expenses Allowance Form'.</p> <p>Appropriate evidence of expenditure must be attached for all expense claims.</p> <p>It is noted that for a Councillor or Committee Member to be eligible for reimbursement then the expense must be incurred as part of official Council business.</p> <p>Official Council business is where Council has authorised the activity that gave rise to the expense. If a Councillor or Committee member incurs an expense due to activities of their own undertaking they are not eligible to be reimbursed for that expense. (For example, if a Councillor or Committee Member attends a meeting or event where they are not the designated Council representative, they shall not be entitled to reimbursement of expenses arising from attending that meeting or event).</p>
9.	<p>Approval of an Expense Reimbursement Claim</p> <p>All expense reimbursement claims submitted are to be approved by the Chief Executive Officer.</p> <p>All expense claims are to be supported by relevant appropriate evidence of expenditure. This may take the form of:</p> <ul style="list-style-type: none"> • Receipts in the case of direct expenses • Evidence of attendance at Council activities in the case of travel (i.e km car travel) reimbursement claims – this may take the form of: <ul style="list-style-type: none"> ○ Councillor diary to evidence meetings ○ Minutes of meetings ○ Registration paperwork for attendance at conferences ○ Statutory Declaration of attendance • Statutory Declaration of the incurring of expenses <p>All expense claimed must be incurred in the undertaking of Council business. Council business refers to only those events, meetings or activities attended as a formal agreed representative of Council. If a Councillor or committee member attends an event,</p>



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	<p>meeting or activity in a private capacity or not as a formal representative of Council then they are not eligible for reimbursement of any expenses or travel incurred.</p> <p>The Chief Executive Officer has the right at his/her discretion to request further evidence to support any expense reimbursement claim that is submitted.</p>
<p>10.</p>	<p>Eligible Expenses:</p> <p>Any expense, other than those declared ineligible, that are reasonably incurred in undertaking of official Council business are eligible for reimbursement. These may include, but are not limited to, the following:</p> <ul style="list-style-type: none"> • Travel expenditure to attend meetings/events, including <ul style="list-style-type: none"> ○ Per kilometre car reimbursement for the use of private vehicle, with reference to the Australian Taxation Office deductible rates ○ Taxi fare ○ Train fare ○ Air fare <p>Travel expenses may only be approved where all alternative methods of Council provided travel (i.e pool cars, etc) are unavailable.</p> <p>Air travel must be pre-approved by the Mayor and Chief Executive Officer.</p> • Accommodation costs, up to the reasonable accommodation rates limits published by the Australian Taxation Office • Meal costs, up to the reasonable meal limits published by the Australian Taxation Office • Conference registration. All efforts should be made for Council to directly pay these costs on behalf of the Councillor/Committee member • Childcare costs as a direct result of requiring childcare due to attendance to Council business • Costs incurred as a result of providing care to a dependent where the Councillor or Committee member is a carer in a care relationship within the meaning of section 4 of the <i>Carers Recognition Act 2012</i> which arise from the attendance to Council business by the carer. This may include costs around transporting or caring for assistance animals and mobility aids where these are impacted by Council business. • Other incidental costs incurred in carrying on Council business. Examples of this may include: <ul style="list-style-type: none"> ○ Minor information technology costs such as printer ink or toner, or copier paper, but only to the extent that such items are used for approved Council business



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	<ul style="list-style-type: none">○ Any reasonable repairs required to Council equipment that cannot be reasonably pre or post-paid by Council.
11.	<p>Ineligible Expenses</p> <p>The following expenses shall be ineligible for reimbursement:</p> <ul style="list-style-type: none">• The purchase of alcohol (except where incidental to consuming a meal)• Tickets to entertainment (i.e cinema, theatre, concert, etc) or sporting events (except where they form part of an approved conference package)• Any expenditure incurred which can reasonably be judged to be of a personal nature• Any expenditure incurred which in the opinion of the Mayor and Chief Executive Officer has no reasonable nexus to the undertaking of Council business• Any expenditure incurred where the Councillor or Committee Member was not acting or attending as an official representative of Council.• Any expenditure incurred which arises from activities that are illegal under any law of the State of Victoria and/or Commonwealth of Australia.
12.	<p>Reporting of Expenses</p> <p>All expense claims which are approved and reimbursed shall be detailed in a report to the next meeting of the Audit Risk Committee, as per s.40(2) of the <i>Local Government Act 2020</i>.</p> <p>A summary of all expenses reimbursed during a financial year shall be provided in Council's Annual Report for that financial year, listed by Councillor, in accordance with the requirements of the regulations.</p>
13.	<p><u>Other Allowances / Entitlements</u></p> <p><u>Section 42 of the <i>Local Government Act 2020</i> ensures that the Mayor and Councillors are provided with sufficient tools to enable them to effectively undertake their duties.</u></p> <p><u>In doing so Council shall provide to the Mayor and Councillors the following equipment which is to be fully maintained by Council at Council's expense:</u></p> <ul style="list-style-type: none">• <u>Mobile telephone, including data allowance</u>• <u>Tablet or laptop as deemed appropriate by Council's ICT program</u>• <u>Use of Council meeting rooms and office space as required for Council business</u>• <u>Use of Council's stationery, including printing, as required for Council business</u>

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	<ul style="list-style-type: none"> • Use of Council's pool vehicles as required for Council business • Fully maintained motor vehicle for use by the Mayor • Any specialised equipment which may be required by a Councillor to support with disability or carer duties (at the discretion of the Mayor and Chief Executive Officer)
13.14	<p>Addendums:</p> <p>The Reasonable Accommodation and Reasonable Meal Reimbursement Rates as determined by Australian Taxation Office shall define the maximum reimbursement rates under this Policy for meals and accommodation.</p> <p>Reference shall be made to the most recent of these determinations for use in the Policy.</p>

Policy Adopted:	Council Meeting 20/05/20	Minute Book Page [number]	RecFind E20/000100
Policy Reviewed:	Council Meeting [date]	Minute Book Page [number]	RecFind [number]



Taxation Determination

Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2019–20 income year?

❶ Relying on this Ruling

This publication (excluding appendixes) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in the Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

Further, if we think that this Ruling disadvantages you, we may apply the law in a way that is more favourable to you.

Ruling

1. This Determination sets out the amounts that the Commissioner considers are reasonable (reasonable amounts) for the substantiation exception¹ in Subdivision 900-B of the *Income Tax Assessment Act 1997* (ITAA 1997)² for the 2019–20 income year in relation to claims made by employees for:

- overtime meal expenses – for food and drink when working overtime
- domestic travel expenses – for accommodation, food and drink, and incidentals when travelling away from home overnight for work (particular reasonable amounts are given for employee truck drivers, office holders covered by the Remuneration Tribunal and Federal Members of Parliament), and
- overseas travel expenses – for food and drink, and incidentals when travelling overseas for work.

2. The approach outlined can only be used where you receive an allowance to cover the particular expenses you are claiming – for example, you received an accommodation allowance and are claiming accommodation expenses. This Determination is not relevant to you where you do not receive an allowance to cover your expenses.

3. The reasonable amounts only provide the maximum amount you can claim without being required to substantiate your expenditure (refer to paragraph 33 of TR 2004/6). If

¹ This Determination should be read together with Taxation Ruling TR 2004/6 *Income tax: substantiation exception for reasonable travel and overtime meal allowance expenses* which explains the substantiation exception and the way in which these expenses are able to be claimed.

² All legislative references are to the ITAA 1997 unless otherwise indicated.

you rely on the reasonable amounts and the ATO checks your income tax return, you will still be required to show:

- you spent the money in performing your work duties (for example, in travelling away from home overnight on a work trip)
- how you worked out your claim (for example, you kept a diary)
- you spent the money yourself (for example, using your credit card statement or other banking records) and were not reimbursed (for example, a letter from your employer), and
- you correctly declared your allowance as income in your tax return.

Reasonable amount for overtime meal expenses

4. For the 2019–20 income year the reasonable amount for overtime meal expenses is \$31.25.

Example 1

5. *Samantha works for the local government. She is asked to work overtime one night to complete an urgent task. Samantha works her eight-hour day followed by four hours of overtime. Samantha receives an overtime meal allowance of \$14.98 pursuant to her agreement which is shown on her payment summary. During the overtime Samantha takes a rest break to get a meal and returns to continue her overtime. Samantha spends \$20 on her meal.*

6. *Because Samantha has spent less than the reasonable amount for overtime meal expenses, she can claim a deduction for the \$20 she spends and she is not required to substantiate the expenditure (for example, get and keep the receipt for the meal).*

7. *If Samantha's tax return is checked by the ATO she may be asked to explain her claim for deduction. To do this, Samantha would show that she worked overtime, that she was paid an overtime meal allowance under an industrial instrument, that she correctly declared this allowance as income in her tax return, and that she costed her meal at \$20 based on the cost of the curry and drink she purchased from a nearby Thai restaurant.*

8. *If Samantha had spent more than the reasonable amount and wanted to claim the higher amount that she spent, she would need to get and keep the receipt for the meal.*

9. *If Samantha's overtime meal allowance was not shown on her payment summary and she fully spent the allowance, she can choose to leave it out of her tax return and not claim a deduction for the meal she purchases when working overtime.*

Reasonable amounts for domestic travel expenses

10. The following reasonable amounts do not apply to employee truck drivers³, office holders covered by the Remuneration Tribunal⁴, or Federal Members of Parliament.⁵
11. Reasonable amounts are provided for three salary levels. Salary excludes any allowances received. Use Table 1 if your salary is \$124,480 and below. Use Table 2 if your salary is between \$124,481 and \$221,550. Use Table 3 if your salary is \$221,551 or more.
12. Reasonable amounts are given for:
- accommodation at daily rates (for domestic travel only)
 - meals (showing breakfast, lunch and dinner), and
 - expenses incidental to travel.
13. These amounts are shown for the following travel destinations:
- each Australian State and Territory capital city (see Tables 1 to 3 of this Determination)
 - certain specified high cost regional and country centres (see Table 4 of this Determination for individual amounts)
 - other specified regional and country centres (a common amount is given for locations listed in Table 5 of this Determination), and
 - all other regional and country centres (a common amount is given for all locations not listed in Tables 4 or 5 of this Determination).
14. The reasonable amount for accommodation applies only for short stays in commercial establishments like hotels, motels and serviced apartments. If a different type of accommodation is used (for example, a hostel or caravan park), the reasonable amount cannot be used even if you receive an allowance.
15. The reasonable amount for meals depends on the period and time of travel. That is, the reasonable amounts only apply to meals (that is, breakfast, lunch and dinner) that fall within the time of day from the commencement of your travel to the end of your travel that is covered by the allowance. For example, if you leave at 10.00am on Monday and return home at 3.00pm on Tuesday you can apply the reasonable amounts for lunch and dinner on Monday and breakfast and lunch on Tuesday.
16. The reasonable amount for incidentals applies in full to each day of travel covered by the allowance, without the need to apportion for any part-day travel on the first and last day.

³ See paragraphs 23 to 30 of this Determination for the rates for truck drivers.

⁴ Paragraphs 66 to 69 of TR 2004/6 say claims made by office holders covered by the Remuneration Tribunal are considered to be reasonable amounts if they do not exceed the rate of allowances set by the Remuneration Tribunal for that office holder.

⁵ Paragraphs 70 and 71 of TR 2004/6 say travel allowances paid to Federal Members of Parliament and Federal Parliamentary Secretaries, under the arrangements that commenced on 14 April 1998, are considered reasonable amounts for the recipients of those allowances. This includes the capital city and Canberra travel allowance rates for domestic travel, having regard to the circumstances under which those allowances are paid.

TD 2019/11

17. The reasonable amounts for domestic travel expenses, according to salary levels and destinations, for the 2019–20 income year, are shown in Tables 1 to 5 of this Determination as follows:

Table 1: Employee's annual salary – \$124,480 and below				
Place	Accomm. (\$)	Food and drink (\$) breakfast 28.15 lunch 31.65 dinner 53.90	Incidentals (\$)	Daily total (\$)
Adelaide	157	as above	20.05	290.75
Brisbane	175	as above	20.05	308.75
Canberra	168	as above	20.05	301.75
Darwin	220	as above	20.05	353.75
Hobart	147	as above	20.05	280.75
Melbourne	173	as above	20.05	306.75
Perth	180	as above	20.05	313.75
Sydney	188	as above	20.05	321.75
High cost country centres	see Table 4	as above	20.05	variable
Tier 2 country centres (see Table 5)	134	breakfast 25.20 lunch 28.75 dinner 49.60	20.05	257.60
Other country centres	114	breakfast 25.20 lunch 28.75 dinner 49.60	20.05	237.60

Table 2: Employee's annual salary – \$124,481 to \$221,550				
Place	Accomm. (\$)	Food and drink (\$) breakfast 30.60 lunch 43.35 dinner 60.65	Incidentals (\$)	Daily total (\$)
Adelaide	208	as above	28.70	371.30
Brisbane	257	as above	28.70	420.30
Canberra	246	as above	28.70	409.30
Darwin	293	as above	28.70	456.30
Hobart	196	as above	28.70	359.30
Melbourne	228	as above	28.70	391.30
Perth	245	as above	28.70	408.30
Sydney	251	as above	28.70	414.30
High cost country centres	see Table 4	as above	28.70	variable
Tier 2 country centres (see Table 5)	152	breakfast 28.15 lunch 28.75 dinner 56.05	28.70	293.65
Other country centres	134	breakfast 28.15 lunch 28.75 dinner 56.05	28.70	275.65

Place	Accomm. (\$)	Food and drink (\$) breakfast 36.10 lunch 51.15 dinner 71.55	Incidentals (\$)	Daily total (\$)
Adelaide	209	as above	28.70	396.50
Brisbane	257	as above	28.70	444.50
Canberra	246	as above	28.70	433.50
Darwin	293	as above	28.70	480.50
Hobart	196	as above	28.70	383.50
Melbourne	265	as above	28.70	452.50
Perth	265	as above	28.70	452.50
Sydney	265	as above	28.70	452.50
All country centres	\$195, or the relevant amount in Table 4 if higher	as above	28.70	variable

Country centre	\$	Country centre	\$
Albany (WA)	179	Kalgoorlie (WA)	172
Alice Springs (NT)	150	Karratha (WA)	215
Ballarat (VIC)	148	Katherine (NT)	158
Bathurst (NSW)	135	Kununurra (WA)	204
Bega (NSW)	145	Launceston (TAS)	141
Benalla (VIC)	137	Mackay (QLD)	161
Bendigo (VIC)	135	Maitland (NSW)	152
Bordertown (SA)	149	Mount Gambier (SA)	137
Bourke (NSW)	165	Mount Isa (QLD)	160
Bright (VIC)	162	Mudgee (NSW)	146
Broken Hill (NSW)	139	Muswellbrook (NSW)	143
Broome (WA)	220	Newcastle (NSW)	169
Bunbury (WA)	155	Newman (WA)	170
Burnie (TAS)	164	Norfolk Island (NSW)	190
Cairns (QLD)	153	Northam (WA)	140
Carnarvon (WA)	156	Orange (NSW)	155
Castlemaine (VIC)	146	Port Hedland (WA)	175
Chinchilla (QLD)	143	Port Lincoln (SA)	170
Christmas Island (WA)	184	Port Macquarie (NSW)	158
Cocos (Keeling) Islands (WA)	302	Port Pirie (SA)	150
Coffs Harbour (NSW)	137	Queanbeyan (NSW)	139
Colac (VIC)	138	Queenstown (TAS)	136

Dalby (QLD)	162	Roma (QLD)	139
Dampier (WA)	175	Shepparton (VIC)	145
Derby (WA)	170	Swan Hill (VIC)	136
Devonport (TAS)	158	Tennant Creek (NT)	146
Emerald (QLD)	156	Toowoomba (QLD)	144
Esperance (WA)	155	Thursday Island (QLD)	200
Exmouth (WA)	190	Townsville (QLD)	143
Geraldton (WA)	165	Wagga Wagga (NSW)	144
Gladstone (QLD)	155	Wangaratta (VIC)	139
Gold Coast (QLD)	209	Weipa (QLD)	138
Gosford (NSW)	140	Whyalla (SA)	145
Halls Creek (WA)	170	Wilpena-Pound (SA)	193
Hervey Bay (QLD)	157	Wollongong (NSW)	155
Horn Island (QLD)	200	Wonthaggi (VIC)	146
Horsham (VIC)	148	Yulara (NT)	400
Jabiru (NT)	216		

Table 5: Tier 2 country centres

Country centre	Country centre
Albury (NSW)	Kadina (SA)
Ararat (VIC)	Kingaroy (QLD)
Armidale (NSW)	Lismore (NSW)
Ayr (QLD)	Mildura (VIC)
Bairnsdale (VIC)	Naracoorte (SA)
Bundaberg (QLD)	Nowra (NSW)
Ceduna (SA)	Port Augusta (SA)
Charters Towers (QLD)	Portland (VIC)
Cooma (NSW)	Renmark (SA)
Dubbo (NSW)	Rockhampton (QLD)
Echuca (VIC)	Sale (VIC)
Geelong (VIC)	Seymour (VIC)
Goulburn (NSW)	Tamworth (NSW)
Griffith (NSW)	Tumut (NSW)
Gunnedah (NSW)	Warrnambool (VIC)
Hamilton (VIC)	Wodonga (VIC)
Innisfail (QLD)	

Example 2

18. *Michelle is an accountant earning \$145,000 a year. As part of her duties, she is required to travel to and work in Sale for four days and three nights each month. Michelle's employer pays for her accommodation directly and gives her a meal and incidental allowance of \$80 per day for the four days of travel. This allowance is shown on her payment summary. Michelle's usual pattern is to eat three times a day, spending \$20 on breakfast, \$25 on lunch and \$40 on dinner (that is, a total of \$85 per day). Michelle calculates the daily reasonable amount for meals and incidentals as follows:*

- *Table 2 of this Determination applies because Michelle's salary is between \$124,481 and \$221,550*
- *Sale is listed as a Tier 2 country in Table 5 of this Determination*
- *Table 2 of this Determination provides reasonable amounts for Tier 2 country centres as \$112.95 per day for meals and \$28.70 per day for incidentals (that is, a total of \$141.65 per day).*

19. *Because Michelle has spent less than the reasonable amount on meals and incidentals, she can claim a deduction for the \$85 per day that she spends on meals and she is not required to substantiate the expenditure (for example, get and keep all of the receipts for the meals). Michelle cannot claim anything for accommodation because her employer paid for it.*

20. *If Michelle's tax return is checked by the ATO she may be asked to explain her claim for deduction. To do this Michelle would show she travelled to and worked in Sale for four days each month, that she received an allowance for the meals and incidentals for each day she travelled, that she correctly declared this allowance as income in her tax return, and that she typically spent \$85 a day on meals and incidental expenses (for example, by reference to diary entries, bank records and receipts that she kept for some of the trips).*

21. *If Michelle had spent more than the reasonable amount on meals and incidentals and wanted to claim the higher amount that she spent, she would need to get and keep all of the receipts.*

22. *If Michelle's meal and incidental allowance was not shown on her payment summary and she fully spent the allowance, she can choose to leave it out of her tax return and not claim any deductions for the meals and incidentals that she purchases whilst travelling and working in Sale.*

Reasonable amounts for domestic travel expenses for employee truck drivers⁶

23. Reasonable amounts are given for meals (breakfast, lunch and dinner). The amounts are for all domestic travel destinations (that is, capital cities, regional and country centres). For the 2019–20 income year, the relevant amounts are as set out in Table 5a:

Table 5a: Employee truck driver's meals (food and drink)

Breakfast	Lunch	Dinner
\$25.20	\$28.75	\$49.60

24. The amounts for each of these meal breaks are separate and cannot be aggregated into a single daily amount. This is of particular importance for the days on which travel commences and ends, when some meals may not be deductible because they are not consumed in the course of work travel. A driver's work diary (as maintained for fatigue management purposes) can be used to demonstrate when meal breaks were taken, since employee truck drivers may take meal breaks at different times of the day compared to other taxpayers. It should also be noted that amounts can't be moved from one meal to another (for example, if the full amount for breakfast is not expended, it cannot be carried over to lunch or dinner).

25. The deduction allowed for each meal is the amount actually spent and not simply the reasonable amount specified in paragraph 23 of this Determination. Although the formal substantiation requirements don't apply for claims up to the reasonable amount, taxpayers should still be able to demonstrate the basis for their claims. Example 3 of this Determination shows how this can be done.

26. All accommodation expenses and incidental expenses (for example, the cost of a shower) incurred by employee truck drivers as part of work-related travel must be substantiated with written evidence (for example, a receipt).

Example 3

27. *Glenn is an employee truck driver. He is required to drive from Melbourne, Victoria to Adelaide, South Australia. Glenn leaves Melbourne at 9.00pm, sleeps away from home overnight in his truck cab, then drives back to Melbourne the following day. Glenn is paid a travel allowance of \$40 for each day. These amounts are shown on his payment summary.*

28. *Glenn stops around midnight at a 24-hour truck stop in Horsham and spends \$25 on food and drink. He then continues to Adelaide where he snacks on a sandwich and fruit that he brought from home, before having a sleep in the truck cab. In the morning Glenn spends \$20 on food and drink at the truck stop where he parked overnight. After the truck is unloaded and reloaded Glenn heads to Bordertown, South Australia where he stops for lunch. Here he spends \$25 on food and drink. He then continues to Melbourne arriving at 5.00pm, snacking on almonds and water that he brought from home as he drives.*

29. *Because Glenn spent less than the reasonable amount for each of dinner, breakfast and lunch, he can claim a deduction for the full amount that he spent on those meals (\$70) and is not required to obtain and keep all of the receipts for these meals. He*

⁶ For further information on truck drivers refer to paragraphs 72 to 75 of TR 2004/6 and to Taxation Ruling TR 95/18 *Income tax: employee truck drivers-allowances, reimbursements and work-related deductions*.

may still need to provide a reasonable explanation of the expenses and so the receipts could be useful in demonstrating a pattern (see paragraph 30 of this Determination).

30. *If Glenn's tax return is checked by the ATO he may be asked to explain his claim for these amounts. Glenn would need to show that he travelled to and from Adelaide (for example, his work diary), that he received an allowance for the meals for each day that he travelled, that he correctly declared this allowance as income in his tax return, and demonstrate his typical spending pattern on meals. This could be by reference to diary entries, bank records and receipts kept for some (a representative sample) of his trips.*

Reasonable amounts for overseas travel expenses

31. If you are travelling overseas and are away from your usual residence for six or more nights in a row, you must still keep travel records even if you rely on the reasonable amounts and don't have to substantiate your expenses. Travel records may include ticketing information, diary entries or other information setting out the nature of your travel, the day and time it began, how long it lasted and where you travelled.

32. Reasonable amounts are provided for three salary levels. Salary excludes any allowances received.

- Use Table 6 of this Determination if your salary is \$124,480 and below.
- Use Table 7 of this Determination if your salary is between \$124,481 and \$221,550.
- Use Table 8 of this Determination if your salary is \$221,551 or more.

33. Reasonable amounts are given for:

- meals (showing breakfast, lunch and dinner), and
- expenses incidental to travel.

Any expenditure on accommodation overseas must be fully substantiated.

34. Reasonable amounts are shown for cost groups to which a country has been allocated. Table 9 of this Determination sets out the cost group to which a country has been allocated.

35. If you travel to a country that is not shown in Table 9 of this Determination, use the reasonable amount for Cost Group 1 in the table relevant to your salary range.

36. If you travel to two or more countries in the same day, use the cost group of the country that is in the higher cost group in determining the reasonable amount for that day.

37. The reasonable amount for incidentals applies in full to each day of travel covered by the allowance, without the need to apportion for any part-day travel on the first and last day.

38. The reasonable amounts for overseas travel expenses per day according to salary levels and cost groups for the 2019–20 income year are shown in Tables 6 to 9 of this Determination as follows:

Table 6: Employee's annual salary – \$124,480 and below			
Cost Group	Meals	Incidentals	Total
1	\$60	\$25	\$85
2	\$95	\$30	\$125
3	\$130	\$35	\$165
4	\$170	\$35	\$205
5	\$200	\$40	\$240
6	\$240	\$45	\$285

Table 7: Employee's annual salary – \$124,481 to \$221,550			
Cost Group	Meals	Incidentals	Total
1	\$75	\$25	\$100
2	\$110	\$35	\$145
3	\$150	\$40	\$190
4	\$190	\$45	\$235
5	\$240	\$50	\$290
6	\$295	\$50	\$345

Table 8: Employee's annual salary – \$221,551 and above			
Cost Group	Meals	Incidentals	Total
1	\$95	\$30	\$125
2	\$140	\$40	\$180
3	\$185	\$45	\$230
4	\$235	\$50	\$285
5	\$295	\$60	\$355
6	\$340	\$60	\$400

Table 9: Table of countries

Country	Cost Group	Country	Cost Group	Country	Cost Group	Country	Cost Group
Albania	2	Ecuador	4	Laos	3	Rwanda	3
Algeria	3	Egypt	3	Latvia	4	Saint Lucia	5
Angola	4	El Salvador	3	Lebanon	5	Saint Vincent	4
Antigua and Barbuda	6	Eritrea	4	Lithuania	3	Samoa	4
Argentina	2	Estonia	4	Luxembourg	5	Saudi Arabia	4
Armenia	3	Ethiopia	3	Macau	5	Senegal	4
Austria	5	Fiji	3	Malawi	3	Serbia	3
Azerbaijan	3	Finland	6	Malaysia	3	Sierra Leone	3
Bahamas	6	France	5	Mali	3	Singapore	6
Bahrain	5	French Polynesia	6	Malta	4	Slovakia	4
Bangladesh	4	Gabon	6	Mauritius	4	Slovenia	3
Barbados	6	Gambia	2	Mexico	3	Solomon Islands	4
Belarus	2	Georgia	2	Monaco	6	South Africa	2
Belgium	5	Germany	5	Morocco	4	Spain	5
Bermuda	6	Ghana	4	Mozambique	3	Sri Lanka	3
Bolivia	3	Gibraltar	4	Myanmar	3	Sudan	2
Bosnia	2	Greece	4	Namibia	2	Surinam	2
Brazil	3	Guatemala	4	Nepal	3	Sweden	5
Brunei	3	Guyana	4	Netherlands	5	Switzerland	6
Bulgaria	3	Hong Kong	5	New Caledonia	5	Taiwan	4
Burkina Faso	3	Hungary	3	New Zealand	4	Tanzania	3
Cambodia	1	Iceland	6	Nicaragua	3	Thailand	4
Cameroon	4	India	3	Nigeria	5	Tonga	3
Canada	4	Indonesia	3	North Macedonia	2	Trinidad and Tobago	6
Chile	3	Iran	1	Norway	6	Tunisia	2
China	5	Iraq	5	Oman	6	Turkey	3
Colombia	3	Ireland	5	Pakistan	2	Uganda	3
Congo Democratic Republic	5	Israel	6	Panama	4	Ukraine	3
Cook Islands	4	Italy	5	Papua New Guinea	4	United Arab Emirates	6
Costa Rica	3	Jamaica	4	Paraguay	2	United Kingdom	5
Cote D'Ivoire	4	Japan	5	Peru	4	United States of America	5
Croatia	3	Jordan	6	Philippines	3	Uruguay	3
Cuba	3	Kazakhstan	2	Poland	3	Vanuatu	4
Cyprus	4	Kenya	4	Portugal	4	Vietnam	3
Czech Republic	3	Korea	6	Puerto Rico	5	Zambia	3
Denmark	6	Kosovo	2	Qatar	6		
Dominican Republic	4	Kuwait	5	Romania	3		
East Timor	4	Kyrgyzstan	2	Russia	5		

Example 4

39. *Toby travels to China on business for two weeks and is paid a travel allowance of \$500 per day (made up of \$250 for meals and incidentals and \$250 for accommodation). Toby's annual salary is \$191,000. Toby usually spends \$250 per day on meals and incidentals and \$300 per night on accommodation when travelling in China. Toby calculates the daily reasonable amount for his overseas travel as follows:*

- *Table 7 of this Determination applies because Toby's salary is between \$124,481 and \$221,550*
- *Table 9 of this Determination lists China as Cost Group 5, and*
- *Table 7 of this Determination provides reasonable amounts for meals and incidental expenses for Cost Group 5 as \$240 per day for meals and \$50 per day for incidentals (that is, a total of \$290 per day).*

40. *Because Toby has spent less than the reasonable amount on meals and incidentals, he can claim a deduction for the \$250 per day that he spends and he is not required to substantiate the expenditure (for example, get and keep all of the receipts for the meals and incidentals). Because he has spent more than six nights away in a row, Toby must keep travel records for the two weeks he is in China. Toby can claim a deduction for the \$300 per day he spends on accommodation but he must fully substantiate this expenditure (by getting and keeping a receipt or other documentary evidence of the expenditure).*

41. *If Toby's tax return is checked by the ATO he may be asked to explain his claim for deduction. To do this Toby would show he travelled to China for work, that he received an allowance for the meals and incidentals for each day he travelled, that he correctly declared this allowance as income in his tax return, and that he typically spent \$250 a day on meals and incidental expenses (for example, by reference to diary entries, bank records and some receipts that he kept).*

42. *If Toby's travel allowances were not shown on his payment summary and he fully spent the allowance, he can choose to leave them out of his tax return and not claim any deductions for the meals and incidentals he purchases when travelling and working in China.*

Date of effect

43. This Determination applies to the 2019–20 income year only. However, this Determination will not apply to taxpayers to the extent that it conflicts with the terms of settlement of a dispute agreed to before the date of issue of this Determination (see paragraphs 75 to 76 of Taxation Ruling TR 2006/10 *Public Rulings*).

Commissioner of Taxation3 July 2019

References

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

TR 95/18; TR 2004/6; TR 2006/10

*Previous Rulings/Determinations:*TD 2014/19; TD 2015/14; TD 2016/13;
TD 2017/19, TD 2018/11*Legislative references:*

- ITAA 1997
 - ITAA 1997 Subdiv 900-B
 - TAA 1953
-

ATO references

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FINANCIAL
PERFORMANCE
REPORT

June 2020



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INTRODUCTION

This report provides financial information for the financial year 1 July 2019 to 30 June 2020.

It provides information on Council's operating performance via the Operating Statement and Council's financial position as at 30 June 2020 via the Balance Sheet. A summary statement of Capital Works is also included for Council's information.

Figures included in these statements are for the financial year ended 30 June 2020. Year to date (YTD) figures are provided for actual results, along with the full year budget and the YTD allocation of that budget.

Where the YTD actual varies from the YTD budget allocation by more than 10% **and** \$20,000, **or** more than \$100,000 a variance explanation is given.

Information is also provided on some of the more pertinent financial indicators, including:

- Cash and investments
- Working capital
- Rates debtors outstanding
- Sundry debtors outstanding

It is noted that the information provided in this report is PRELIMINARY only. It has been compiled before end of financial year accruals and adjustments have been made. As such, it is subject to change and should not be relied on for use in end of financial year analysis. A more detailed analysis of the annual results will be completed with the Annual Financial Statements.



OPERATING STATEMENT

The year to date Operating Statement is presented as per the AASB101 format for Council's information. Variances are calculated as YTD actuals less the YTD current budget, with the variance also being displayed as a percentage of the YTD current budget.

West Wimmera Shire Council Comprehensive Income Statement

1 July 2019 to 30 June 2020

	YTD Actual \$	Original Annual Budget \$	Revised Annual Budget \$	Annual Revised Budget Met %	YTD Budget \$	YTD Variance \$	YTD Variance %	Notes
Income								
Rates & Charges	7,792,763	7,754,087	7,754,087	100.50%	7,754,087	38,676	0.5%	
Statutory Fees & Fines	145,057	141,029	141,029	102.86%	141,029	4,028	2.9%	
User Fees	454,180	396,330	385,610	117.78%	385,610	68,570	17.8%	1
Grants - Operating	8,629,347	7,310,301	7,756,076	111.26%	7,756,076	873,271	11.3%	2
Grants - Capital	2,594,157	3,078,472	3,078,472	84.27%	3,078,472	(484,315)	-15.7%	3
Contributions - Monetary	198,149	86,000	182,950	108.31%	182,950	15,199	8.3%	
Net Gain/(Loss) on Sale of Assets	24,980	90,000	90,000	27.76%	90,000	(65,020)	100.0%	4
Other Income	2,855,422	3,175,446	3,235,642	88.25%	3,235,642	(380,220)	-11.8%	5
Total Income	22,694,057	22,031,665	22,623,866	100.31%	22,623,866	70,191	0.3%	
Expenses								
Employee Costs	8,387,226	7,707,400	7,777,162	107.84%	7,777,162	610,064	7.8%	6
Materials & Services	6,708,318	6,153,566	7,334,447	91.46%	7,334,447	(626,129)	-8.5%	7
Depreciation	6,998,255	6,998,255	6,998,255	100.00%	6,998,255	-	0.0%	
Borrowing Costs	-	7,000	7,000	0.00%	7,000	(7,000)	-100.0%	
Other Expenses	248,859	266,451	266,451	93.40%	266,451	(17,592)	-6.6%	
Total Expenses	22,342,657	21,132,672	22,383,315	99.82%	22,383,315	(40,658)	-0.2%	
Surplus/(Deficit) from Operations	351,400	898,993	240,551	146.08%	240,551	110,849	46.08%	
Total Comprehensive Result	351,400	898,993	240,551	146.08%	240,551	110,849	46.08%	

Notes	
1. User Fees	User Fees are 17.8% (\$68,570) higher than anticipated for the financial year. This can be attributed to higher than expected reimbursements for private works.
2. Grants - Operating	Operating grants received by Council are 11.3% (\$873,271) higher than budget. This is mainly due to Council receiving a prepayment of 2021 Victorian Grants Commission funding in May 2020.
3. Grants – Capital	Capital grants received by Council are 15.7% (\$484,315) lower than the year to date budget. This variance is largely due to the reversal of a prior year accounting accrual.
4. Net Gain/(Loss) on Sale of Assets	The net gain/(loss) on sale of assets will be reconciled at year-end, as part of the asset reconciliation process.
5. Other Income	Other income is 11.8% (\$380,220) below budget at 30 June 2020 predominantly due to the timing of VicRoad works and subsequent reimbursement.
6. Employee Costs	<p>Employee costs are 7.8% (\$610,064) above the year to date budget. The main variances with employee costs are as follows:</p> <ul style="list-style-type: none"> - Wages: \$187,551 below budget - Sick leave: \$230,124 over budget, however \$154,802 has been claimed back through Income Protection and \$46,789 through Workers Compensation Insurance (shown in Other Income) - Employee allowances: \$107,314 over budget - Income protection insurance: \$105,577 over budget - Provision for Long Service Leave: \$314,752 over budget
7. Materials & Services	Materials and services show a variance of 8.5% (\$626,129) below the year to date budget. This is predominantly due to contractor expenses, in relation to road maintenance and the Edenhope & Districts Community Centre Redevelopment Project.

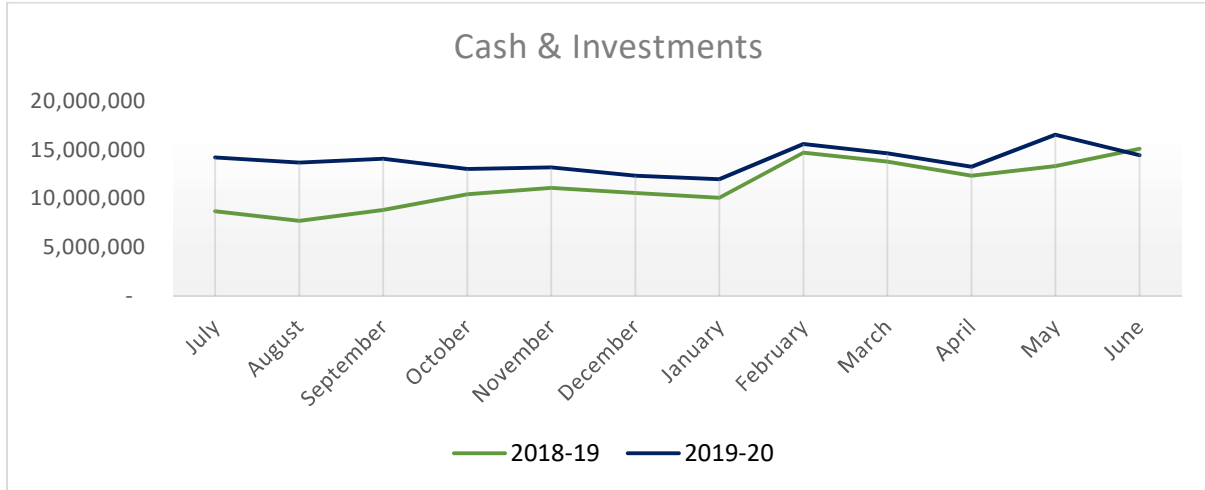


BALANCE SHEET

West Wimmera Shire Council Balance Sheet As at 30 June 2020

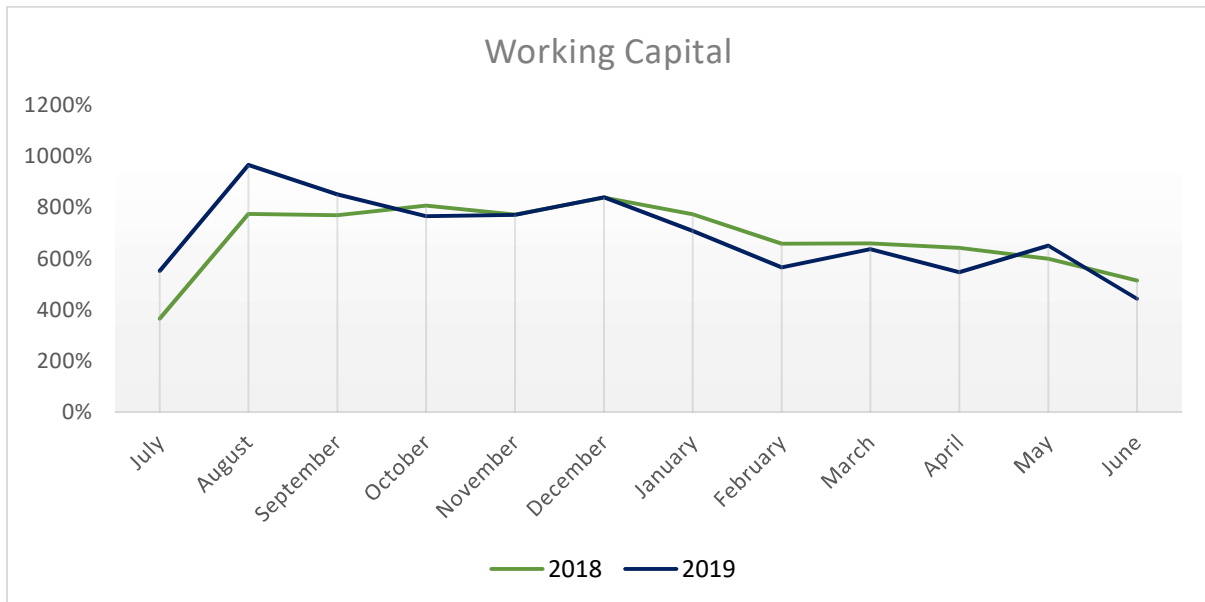
	\$ 30-Jun-20	\$ 30-Jun-19
ASSETS		
Current Assets		
Cash & Investments	14,476,815	15,118,000
Rate Debtors	213,924	156,000
Sundry Debtors	146,461	1,935,000
Inventories	234,647	263,000
Other Assets	370,117	301,000
Current Assets Total	15,441,963	17,773,000
Non Current Assets		
Investments in Associates	435,500	436,000
Other Non-Current Assets	160,000	167,000
Property, Infrastructure, Plant & Equipment	197,763,657	195,212,000
Non Current Assets Total	198,359,158	195,815,000
TOTAL ASSETS	213,801,121	213,588,000
LIABILITIES		
Current Liabilities		
Trade & Other Payables	976,183	1,293,000
Trust Funds & Deposits	24,319	32,000
Provisions	2,477,484	2,399,000
Current Liabilities Total	3,477,986	3,724,000
Non Current Liabilities		
Provisions	599,934	306,000
Non Current Liabilities Total	599,934	306,000
TOTAL LIABILITIES	4,077,920	4,030,000
NET ASSETS	209,723,201	209,558,000
EQUITY		
Accumulated Surplus/(Deficit)	43,952,844	43,787,000
Reserves	165,770,356	165,771,000
TOTAL EQUITY	209,723,201	209,558,000

CASH AND INVESTMENTS



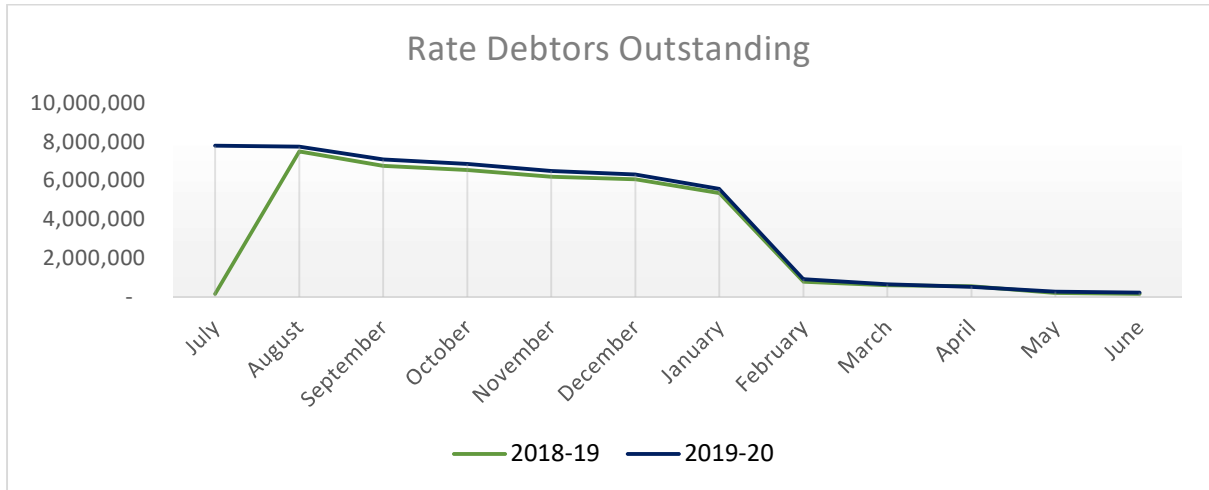
As at 30 June 2020, Council was holding a total of \$14.48m in cash and investments. As seen in the above graph, this is a decrease of around \$0.64m from the same time last financial year.

WORKING CAPITAL



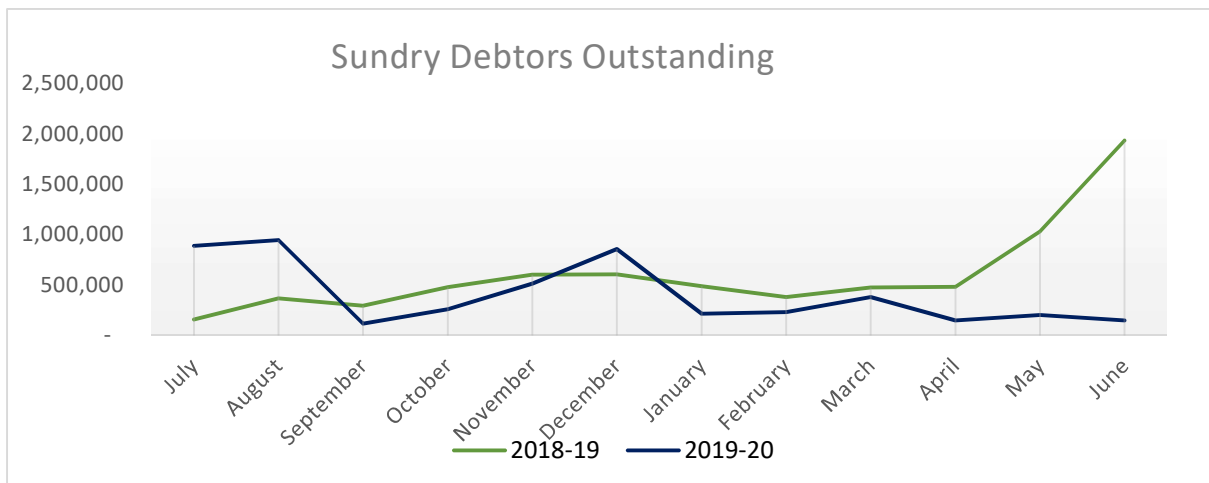
Council continues to hold a strong working capital level, with current assets at 444% of current liabilities as at 30 June 2020. The working capital level has dropped at the end of the financial year due to the employee provisions of \$2.48m being recognised at 30 June 2020.

RATE DEBTORS



Council raised \$7.1 million in rates and charges in July 2019. Approximately 65% of Council's ratepayers opt not to pay through the instalment option – for these ratepayers 100% of their rates are due by the end of February 2020. Therefore, as expected, Council saw a significant decline in rates debtors during the March quarter to bring the total rate debtors outstanding at 30 June 2020 to \$0.21m. This is approximately \$58,000 higher than at 30 June 2019.

SUNDRY DEBTORS



The total outstanding sundry debtors at 30 June 2020 was \$0.15m, a decrease of \$1.79m since 30 June 2019 and \$0.23m lower than the end of the March 2020 quarter.



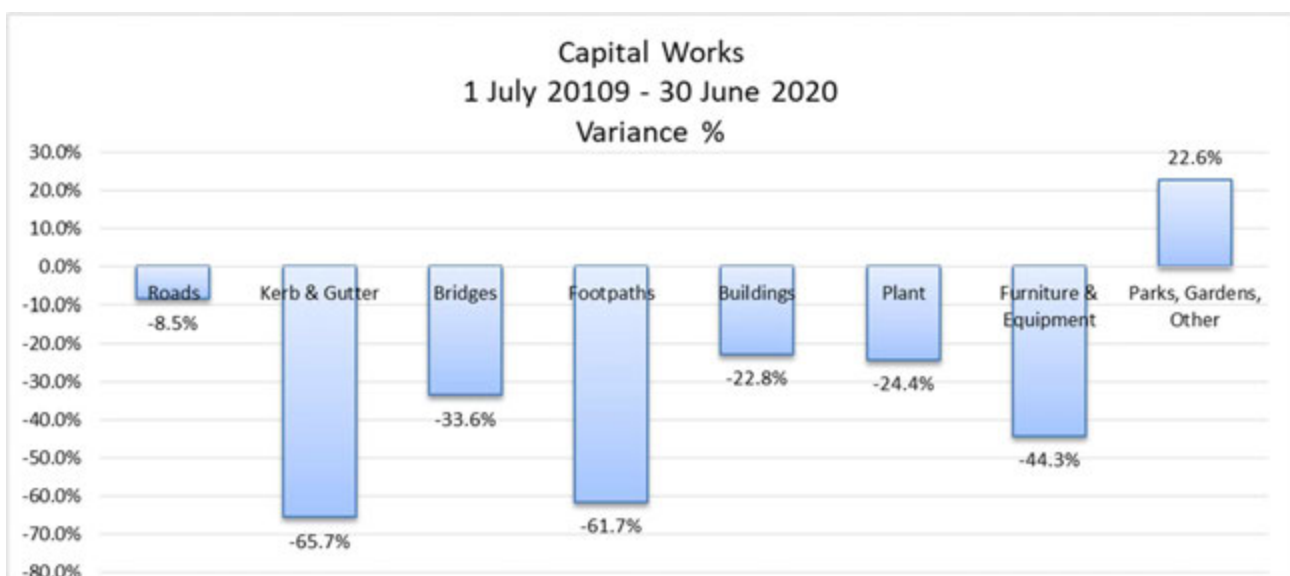
CAPITAL WORKS

A summary of Council's capital works as at 30 June 2020 is presented. As with the Operating Statement, variances are calculated as YTD actuals less the YTD current budget, with the variance also being displayed as a percentage of the YTD current budget.

Notes and explanations are provided where the variances exceed 10% and \$20,000, or where the \$ variance is greater than \$100,000.

West Wimmera Shire Council Capital Works As at 30 June 2020

Program	YTD Actuals (\$)	Annual Current Budget (\$)	YTD Current Budget (\$)	YTD Variance (\$)	YTD Variance (%)	Note
Roads	6,075,572	6,641,250	6,641,250	-565,678	-8.5%	1
Kerb & Gutter	45,022	131,093	131,093	-86,071	-65.7%	2
Bridges	289,028	435,262	435,262	-146,234	-33.6%	3
Footpaths	59,668	155,852	155,852	-96,184	-61.7%	4
Buildings	1,490,262	1,930,123	1,930,123	-439,861	-22.8%	5
Plant	1,062,113	1,404,001	1,404,001	-341,888	-24.4%	6
Furniture & Equipment	17,544	31,500	31,500	-13,956	-44.3%	
Parks, Gardens, Other	479,382	391,077	391,077	88,305	22.6%	7
Total	9,518,590	11,120,158	11,120,158	-1,601,568	-14.4%	



Capital Works - Variance Notes		
1.	Roads	Capital works on roads are 8.5% (\$565,678) below the budget for 2020 financial year. This variance is due to several road projects coming in under budget along with the construction of the Border Road not yet undertaken, with budgeted funds to be carried over to the 2021 financial year.
2.	Kerb & Gutter	Capital works on kerb and gutter are 65.7% (\$86,071) lower than the budget for the 2020 financial year. This variance is mainly due to the following projects not yet completed and to be carried over to the 2021 financial year; <ul style="list-style-type: none"> - Fry St, Kaniva, end of kerb to Yarrock St - Blair St, Harrow, frontage of Bush Nursing Centre to Whittaker St - Fry/Yarrock St intersection (island to be constructed)
3.	Bridges	Capital works on bridges are 33.6% (\$146,234) below budget for the 2020 financial year. This is mostly due to the Kadnook-Connewirricoo bridge project cost being lower than anticipated.
4.	Footpaths	Capital works on footpaths are 61.7% (\$96,184) lower than the budget for the 2020 financial year. This variance is mainly due to the following projects not yet completed and to be carried over to the 2021 financial year; <ul style="list-style-type: none"> - Lake Wallace Walking Track reconstruction - Blair St, Harrow, frontage of Bush Nursing Centre - Wallace St between Langford St and Elizabeth St, Edenhope - Footpath/pram crossing replacements for DDA
5.	Buildings	Capital works on buildings are 22.8% (\$439,861) lower than anticipated for the financial year to date. This variance is mainly due to some building capital works projects being lower than budgeted for, along with the following projects not yet completed and to be carried over to the 2021 financial year; <ul style="list-style-type: none"> - Edenhope Pound upgrade - Kaniva Neighbourhood House, accessible entrance - Nurcoung Hall capital works
6.	Plant	Plant purchases are 24.4% (\$341,888) below budget for the 2020 financial year. This is due to 3x vehicles being budgeted for but now deferred. Additionally, there was an error equating to around \$265,000 whereby the Ezilay truck purchased in 2020 was budgeted for twice.
7.	Parks, Gardens, Other	Spending on Parks, Gardens and Other is 22.6% (\$88,305) over budget for the 2020 financial year. This is predominantly due to the timing of income and costs associated with the Kaniva Cultural and Tourism Precinct falling in the 2020 financial year.



AUDIT & RISK COMMITTEE MINUTES – 23 June 2020
WEST WIMMERA SHIRE COUNCIL

MEETING HELD: Tuesday 23 June 2020

LOCATION: Edenhope Council Chamber
49 Elizabeth Street, Edenhope & via Zoom

COMMENCEMENT: 2:08 pm

IN ATTENDANCE:	
Committee Members	Senior Management/Officers
Mr Geoff Price (Chairperson) (via Zoom)	David Leahy Chief Executive Officer
Ms Monica Revell (via Zoom)	Melanie Jordan Finance Coordinator
Cr Jodie Pretlove (via Zoom)	Louise Gabbe Business Performance Coordinator
Cr Bruce Meyer	
External Parties	
Ms Celeste Gregory (via Zoom)	
Mr Richard Ainio – Crowe Australasia (via Zoom)	
Kathie Teasdale – RSD Audit (via Zoom)	
APOLOGIES	
Ashley Roberts Director Corporate and Community Services	

Vision Statement: Our West Wimmera communities are healthy, thriving, diverse, harmonious, prosperous and self-sustaining, with regional and global connectivity



WELCOME AND APOLOGIES

Ashley Roberts is a late apology due to family commitments.

DECLARATION OF CONFLICTS OF INTEREST

Nil declared

BUSINESS

1. CONFIRMATION OF MINUTES:

Minutes of previous Audit and Risk Committee meeting are attached for members' information & confirmation.

Moved: Ms Celeste Gregory

Seconded: Ms Monica Revell

That the Minutes of the Audit and Risk Committee Meeting held on 23 March 2020 as circulated, be taken as read and confirmed.

Carried Unanimously

NEW ITEMS

2. DRAFT 2020-21 ANNUAL BUDGET

The draft 2020-21 Annual Budget is attached for members' information. Council resolved to release the draft Budget for public consultation at the May 20 Council Meeting.

Moved: Cr Jodie Pretlove

Seconded: Ms Celeste Gregory

That the Audit and Risk Committee receive the Draft 2020/21 Budget

Carried Unanimously



3. TITLE AND RATING DISCREPANCY

Council has become aware of a discrepancy between its rating database and the land title concerning a parcel of land at Harrow. A report for the Committee's information is attached.

Mr Geoff Price moved an amendment to the recommendation:

Moved:	Ms Monica Revell
Seconded:	Cr Jodie Pretlove
That the Audit and Risk Committee;	
- Receives the report detailing the background on the anomaly between the rating database and land titles, and	
- Request that Council inform the Audit and Risk Committee of the outcome when a decision is reached.	
Carried Unanimously	

Mr Geoff Price noted that it is not the responsibility of the Audit and Risk Committee to conduct an investigation or provide advice to Council as to a future course of action for this matter.

4. ASSET MANAGEMENT UPDATE

A brief report is provided to the Committee outlining practices around Asset Management in relation to end of year financial statements.

Moved:	Ms Celeste Gregory
Seconded:	Cr Jodie Pretlove
That the Audit and Risk Committee receive the report on Asset Management Update including the revised Asset Management Policy and Asset Disposal Policy.	
Carried Unanimously	



5. AUDIT AND RISK COMMITTEE CHARTER UPDATE

The Audit and Risk Committee has been slightly revised to include the provisions of the *Local Government Act 2020*.

Moved: Cr Bruce Meyer

Seconded: Cr Jodie Pretlove

That the Audit Committee endorses the draft revised Audit and Risk Committee charter as presented.

Carried Unanimously

STANDING ITEMS

6. WWSC CREDIT CARDS

West Wimmera Shire Council holds a small number of credit cards for the use of staff and the Mayor. Transaction listings from these cards are provided for the Committee's information.

Moved: Ms Celeste Gregory

Seconded: Cr Jodie Pretlove

That the Audit and Risk Committee notes the use of Council Credit Cards.

Carried Unanimously

7. INTERNAL AUDIT UPDATE

Kathie Teasdale from RSD Audit provided an update on internal audit.

Moved: Cr Jodie Pretlove

Seconded: Ms Monica Revell

That the Audit and Risk Committee:

- **Receives the information in the Internal Audit Progress Report, and**
- **Receives the information in the Internal Audit into Credit Cards.**

Carried Unanimously



8. FINAL MANAGEMENT LETTER ISSUES – UPDATE

Standing Item – status update of Final Management Letter issues from previous audit.

Moved: Ms Celeste Gregory

Seconded: Ms Monica Revell

That the Audit and Risk Committee receives the Summary of Final Management Letters Issues Update Report for Information. A further recommendation is that an additional column is added into the report in the future for ‘anticipated completion date,’

Carried Unanimously

9. QUARTERLY FINANCIAL PERFORMANCE REPORT

Standing Item - A copy of the Financial Performance Report to 31 March 2020 as presented to the May 2020 Ordinary Council Meeting is presented for members information.

Moved: Cr Jodie Pretlove

Seconded: Cr Bruce Meyer

That the financial reports as at 31 March 2020 be received and noted by the Audit and Risk Committee.

Carried Unanimously

10. INTERNAL AUDIT RECOMMENDATIONS – UPDATE OF ACTIONS

Standing Item – status update of Internal Audit recommendations.

Moved: Ms Celeste Gregory

Seconded: Cr Jodie Pretlove

That the Audit and Risk Committee receives the Internal Audit Recommendations – update of Actions Report for information.

Carried Unanimously

11. RISK REGISTER & OHS COMMITTEE



Standing Item – Status of Risk Register.

Moved: Cr Jodie Pretlove

Seconded: Ms Monica Revell

That the Audit and Risk Committee receives the report on Risk Management and OHS for information.

Carried Unanimously

12. POLICY TRACKER LISTING

Standing Item – Status of Policy Tracker.

Moved: Cr Jodie Pretlove

Seconded: Ms Monica Revell

That the Audit and Risk Committee receives the Policy Tracker.

Carried Unanimously

13. AUDIT COMMITTEE MEETING ACTIONS UPDATE

Standing Item – status update of actions arising from previous Audit Committee meetings.

Moved: Cr Bruce Meyer

Seconded: Ms Monica Revell

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

Carried Unanimously

14. AUDIT & RISK COMMITTEE WORK PLAN



Standing Item – a work plan for the next 12 months is attached, along with specific reports relating to items on that work plan.

Moved: Ms Celeste Gregory

Seconded: Ms Monica Revell

That the Audit and Risk Committee receive the annual work plan and attachment report flowing from the work plan.

Carried Unanimously

15. EXTERNAL AUDIT STRATEGY

Standing Item – status of the external Audit Strategy as provided by Crowe.

Moved: Ms Celeste Gregory

Seconded: Cr Jodie Pretlove

That the Audit & Risk committee receive the 2019-20 Audit Strategy and update on external audit.

Carried Unanimously

16. COUNCILLOR AND CEO REIMBURSEMENTS

(New) Standing Item – Councillor and Chief Executive Officer reimbursements are attached for members' information, in accordance with S.40(2) of the *Local Government Act 2020*.

Moved: Ms Celeste Gregory

Seconded: Ms Monica Revell

- 1. That the Audit and Risk Committee receive the report on Councillor and Chief Executive reimbursements; and**
- 2. That the Audit & Risk Committee receive the Council Expense Policy.**

Carried Unanimously

NEXT MEETING DATE: TUESDAY 22ND SEPTEMBER



– Ms Monica Revell indicated that she will be on leave on this date

As this is Mr Geoff Price's final meeting following the announcement of his retirement, he thanked the Audit and Risk Committee members, Councillors and staff. He has enjoyed his time as member and Chairperson of the Audit and Risk Committee and wishes to thank everyone who has been involved over the years.

Cr Bruce Meyer thanked Mr Geoff Price on behalf of West Wimmera Shire Council for his valued and long-standing contribution to the Audit and Risk Committee, making reference to Mr Price's extensive knowledge and experience within Local Government and the West Wimmera region. Cr Jodie Pretlove reiterated Cr Meyer's comments.

Mr David Leahy also thanked Mr Geoff Price on behalf of the Council staff and presented Mr Price with a formal letter of thanks and a gift, inviting Mr Price to accept these when he next visits Edenhope.

MEETING CONCLUDED: 3:05PM