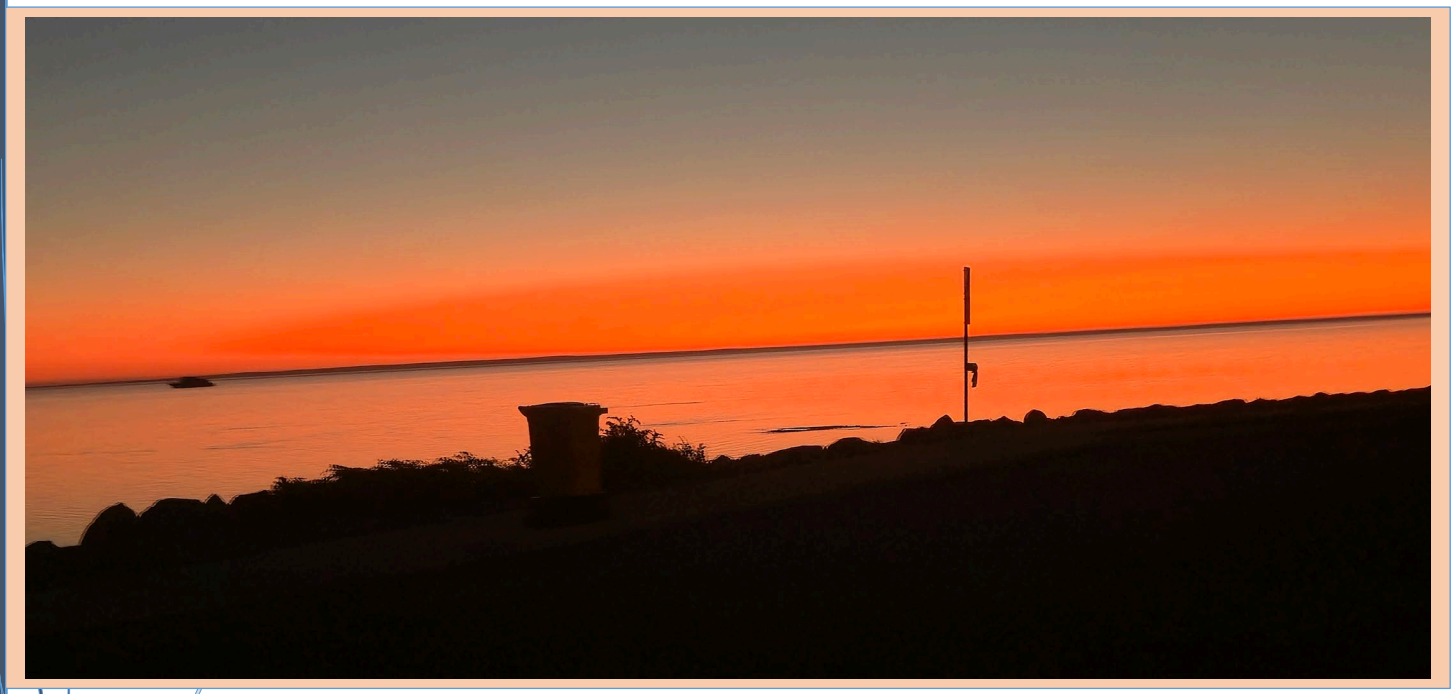
SHIRE OF SHARK BAY
MINUTES

30 September 2026

ORDINARY COUNCIL MEETING



SHARK BAY SUNSET - September 2026

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Shark Bay for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with Council members or staff.

The Shire of Shark Bay disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council/Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Shark Bay during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Shark Bay.

The Shire of Shark Bay advises that no action should be taken on any application or item discussed at a Council meeting and should only rely on **WRITTEN ADVICE** of the outcome and any conditions attaching to the decision made by the Shire of Shark Bay.

The minutes of the Ordinary meeting of the Shark Bay Shire Council held in the Council Chamber at the Shark Bay Recreation Centre, Francis Street, Denham on Wednesday 30 September 2026 commencing at 1.02 pm.

TABLE OF CONTENTS

1.0 Declaration of Opening 4
2.0 Acknowledgement of Country 4
3.0 Record of Attendances / Apologies / Leave of Absence Granted 4
4.0 Response To Previous Public Questions On Notice 4
5.0 Public Question Time 4
6.0 Applications For Leave Of Absence 5
7.0 Petitions 7
8.0 Confirmation Of Minutes 7
8.1 Confirmation of the Minutes of the Ordinary Council meeting held on 26 August 2026 7
9.0 Announcements By The Chair 7
10.0 Audit, Risk and Improvement Committee Reports 8
10.1 Local Government Compliance Audit Return to 31 December 2025 8
10.2 Review and Amendment of Council Policy 12.1 Risk Management Policy 34
10.3 Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls 43
10.4 Endorsement of the Shire of Shark Bay Risk Management Framework 71
11.0 Finance Report 81
11.1 Schedule of Accounts Paid to be Received 81
11.2 Financial Reports To 31 July 2026 98
11.3 Financial Reports To 31 August 2026 121
11.4 Community Assistance Grants – Significant Event Sponsorship Funding - Shark Bay School Parents & Citizens Association – Shark Bay School 20th Birthday Party Celebration 2027 144
12.0 Town Planning Report 160
12.1 Renewal Application Seeking Third Planning Approval For An Existing Dwelling To Be Used For Short Stay Rental Accommodation – Strata Lot 1 (6A) Fry Count, Denham 160
12.2 Application Seeking Planning Approval For A Holiday House (Renewal) – Lot 42 (10) Sellenger Heights, Denham 170
12.3 Application (Renewal) For Three Existing Dwellings To Continue To Be Used For Holiday Accommodation – Lot 92 (29) Hartog Crescent, Denham 193
12.4 Proposed Survey Strata With Common Property – Lot 200 (137) Knight Terrace, Denham - (Western Australian Planning Commission Reference 1325-26) 204
13.0 Administration Reports 208
13.1 Statutory Review of Local Laws 208
14.0 Motions of Which Previous Notice Has Been Given 212
15.0 Questions by Members of Which Due Notice Has Been Given 212
16.0 Urgent Business Approved By The Person Presiding Or By Decision 212
17.0 Matters Behind Closed Doors 212
18.0 Date And Time Of Next Meeting 212
19.0 Closure of Meeting 212

1.0 DECLARATION OF OPENING

The President declared the September 2026 Ordinary Council meeting open at 1.02pm.

2.0 ACKNOWLEDGEMENT OF COUNTRY

I would like to acknowledge the Malgana People as the traditional custodians of the land and sea in and around the Shire of Shark Bay.

I pay my respects to their Elders past, present and emerging.

3.0 RECORD OF ATTENDANCES / APOLOGIES / LEAVE OF ABSENCE GRANTED

ATTENDANCES

Cr P Stubberfield	President
Cr M Smith	Deputy President
Cr L Bellottie	
Cr C Cowell	
Cr E Fenny	
Cr A Johns	

Mr D Chapman	Chief Executive Officer
Ms M Fanali	Executive Manager Community Development
Mr B Galvin	Works Manager
Ms J Green	Manager Finance and Administration
Mrs R Mettam	Executive Assistant

APOLOGIES

Cr G Ridgley	Application for Leave of Absence approved item 6.1 of these minutes

VISITORS
1 Visitor in the Gallery

4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS ON NOTICE

There were no previous public question on notice for the September 2026 Ordinary Council meeting.

5.0 PUBLIC QUESTION TIME

The President opened public question time at 1.03 pm and as no question were put forward the President closed public question time at 1.03 pm.

6.0 APPLICATIONS FOR LEAVE OF ABSENCE

6.1 APPLICATION FOR LEAVE OF ABSENCE – COUNCILLOR RIDGLEY
GV00008

Author
Executive Assistant

Disclosure of Any Interest
Nil

Moved Cr Fenny
Seconded Cr Cowell

Council Resolution
Councillor Ridgley is *granted* leave of absence in accordance with Section 2.25 of the *Local Government Act 1995* for the Ordinary meeting of Council scheduled to be held on Wednesday 30 September 2026.

6/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley

Background
Councillor Ridgley has applied for leave of absence from the ordinary meeting of Council scheduled for Wednesday 30 September 2026. The Council in accordance with Section 2.25 of the ***Local Government Act 1995*** as amended may by resolution grant leave of absence to a member.

Comment
Councillor Ridgley has advised the Chief Executive Officer, he will be unable to attend the Ordinary meeting of Council scheduled to be held on Wednesday 30 September 2026 and has requested leave of absence be granted by Council for this meeting.

I advised it would be prudent to seek Council's approval for the leave to ensure that obligations have been met in accordance with the Local Government Act.

The Council may consider not granting Councillor Ridgley leave of absence but must include the reasons for the refusal for not granting the leave in the resolution.

Legal Implications
Local Government Act 1995 Section 2.25 Disqualification for Failure to Attend Meetings

(1) A council may, by resolution grant leave of absence to a member.
(2) Leave is not to be granted to a member in respect of more than 6 consecutive ordinary meetings of the council without the approval of the minister.
(3) The granting of leave, or refusal to grant leave and reasons for that refusal, is to be recorded in the minutes for the meeting.

(4) A member who is absent, without first obtaining leave of the council, throughout 3 consecutive ordinary meetings of the council is disqualified from continuing his or her membership of the council.

(5) The non-attendance of a member at the time and place appointed for an ordinary meeting of the council does not constitute absence from an ordinary meeting of the council –

a) If no meeting of the council at which a quorum is present is actually held on that day; or

b) If the non attendance occurs while –

i. the member has ceased to act as a member after written notice has been given to the member under section 2.27(3) and before written notice has been given to the member under section 2.27(5)

ii. while proceedings in connection with the disqualification of the member have been commenced or are pending; or

iii. while the election of the member is disputed and proceedings relating to the disputed election have been commenced and are pending

Policy Implications
There are no policy implications relative to this report.

Financial Implications
There are no financial implications relative to this report.

Strategic Implications
There are no strategic implications relative to this report.

Voting Requirements
Simple Majority Required

Signatures

Chief Executive Officer *D Chapman*

Date of Report 24 September 2026

7.0 PETITIONS

There were no petitions presented to the September 2026 Ordinary Council meeting.

8.0 CONFIRMATION OF MINUTES

8.1 CONFIRMATION OF THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD ON 26 AUGUST 2026

Moved Cr Johns
Seconded Cr Smith

Council Resolution

That the minutes of the Ordinary Council meeting held on 26 August 2026, as circulated to all Councillors, be confirmed as a true and accurate record.

6/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley

9.0 ANNOUNCEMENTS BY THE CHAIR

The President advised that the Urgent Business Item 16.1 has been pulled from the agenda and will be presented to a future Council meeting

10.0 AUDIT, RISK AND IMPROVEMENT COMMITTEE REPORTS

10.1 LOCAL GOVERNMENT COMPLIANCE AUDIT RETURN TO 31 DECEMBER 2025
CM00013

Author
Executive Assistant

Disclosure of Any Interest
Nil

Moved Cr Fenny
Seconded Cr Smith

Council Resolution

1. **That Council adopt the Local Government Compliance Audit Return for the period 1 January 2025 to 31 December 2025 as shown in attachment 1.**

2. **That Council authorizes the certification to be jointly completed by the President and the Chief Executive Officer in accordance with Regulation 15 of the Local Government (Audit) Regulations 1996.**

6/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley

Purpose
To refer the Shire's responses to the Local Government Inspector's 2025 Compliance Audit Return to Council for its consideration and adoption.

Comments

In accordance with Regulation 14 of the Local Government (Audit) Regulations 1996, the Shire is required to carry out an annual audit of statutory compliance in the form approved by the Local Government Inspector.

The Compliance Audit Return ensures local governments review their compliance with key legislative requirements under the *Local Government Act 1995* and associated regulations. This promotes accountability, transparency and good governance across the sector.

The role of the Inspector is to:
• Prepare and issue the required Compliance Audit Return form;
• Ensure integrity and accuracy of compliance reporting;
• Intervene early if a Compliance Audit Return reveals systemic non-compliance; and
• Appoint monitors to assist local governments in resolving issues.

With the introduction of the Local Government Inspectorate, there were a number of changes to the statutory requirements for which a compliance audit is needed, and

these changes were outlined in Regulation 13 of the Local Government (Audit) Regulations 1996, published on 1 January 2026.

The Audit, Risk and Improvement Committee's role includes the requirement to review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance. The Audit, Risk and Improvement Committee's recommendation from its most recent committee meeting held on the 16 September 2026 is to adopt the attached Compliance Audit Return 2025 and authorize the Chief Executive Officer and the President to sign and submit to the Department of Local Government's regulator.

The 2025 Compliance Audit Return for the period of 1 January 2025 to 31 December 2025 contains questions relating to the prescribed statutory requirements in Regulation 13 of the Local Government (Audit) Regulations 1996.

The Compliance Audit Return covers compliance categories contained within the following legislation: • Local Government Act 1995
• Local Government (Administration) Regulations 1996
• Local Government (Audit) Regulations 1996
• Local Government (Constitution) Regulations 1998 • Local Government (Elections) Regulations 1997
• Local Government (Financial Management) Regulations 1996
• Local Government (Functions and General) Regulations 1996.

Background

The Statutory Compliance Audit Return for the period 1 January 2025 to 31 December 2025 is due. Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996* require all local governments to complete the Statutory Compliance Audit Return.

The Compliance Audit Return is to be -
1 Presented to the Audit, Risk and Improvement Committee
2 Presented to Council at a meeting of the Council.
3 Adopted by the Council.
4 The adoption recorded in the minutes of the meeting at which it is adopted.

After the Compliance Audit Return has been presented to the Council, a certified copy of the Return along with the relevant section of the minutes and any additional information explaining or qualifying the Compliance Audit Return is to be submitted to the Director General, Department of Local Government by 30 September 2026.

All questions were completed and there were Four (4) areas of non-compliance identified as listed below;

Local Government Act 1995		
S 3.16	Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?	No – Local Laws review will be presented to Council at the December 2026 Ordinary Council meeting.
S 7.12A(3), (4) and (5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b)	Council's Annual Report 2024/2025 was placed on Council website as

	of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	an attachment to the Ordinary Council meeting held on the 25 February 2026, as no Council meeting in the month of January. The report was not placed onto Council's public documents until the 17 March 2026
Local Government (Administration) Regulations 199		
R. 36	Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member verifying that the member: - has completed an approved course within the specified 5 year period prior to election, or - has completed the LGASS00002 Elected Member Skill Set before July 2019 within the relevant timeframe, or - qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?	All Councillor's have been verified as to training that is required but did not mark the one Councillor that is exempt on the website.
Local Government (Audit) Regulations 1996		
r.17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?	No – Last adopted by Council on the 31 July 2019 Item 12.4. Moore Australia has since been engaged and have undertaken the Reg 17 reporting, and the report will be presented to the Audit, Risk and Improvement Committee scheduled to be held on the 16 September 2026 and then presented if approved to the Ordinary Council meeting scheduled to be held on the 30 September 2026.

Legal Implications
Following Council's adoption, the 2025 Compliance Audit Return must be submitted to the Local Government Inspector by 30 September 2026.

Local Government Act 1995
Local Government (Administration) Regulations 1996
Local Government (Audit) Regulations 1996
Local Government (Constitution) Regulations 1998
Local Government (Elections) Regulations 1997
Local Government (Financial Management) Regulations 1996
Local Government (Functions and General) Regulations 1996

Policy Implications
There are no policy implications relative to this report

Financial Implications
There are no financial implications relative to this report

Strategic Implications
There are no strategic implications relative to this report

Attachments
Compliance Audit Return as Attachment # 1 at the end of this report.

Voting Requirements
Simple Majority Required

Signatures
Chief Executive Officer *D Chapman*

Date of Report 16 August 2026

ATTACHMENT # 1

GOVERNMENT OF WESTERN AUSTRALIA

Local Government Inspector

2025 Compliance Audit Return

Local Government Authority: The Shire of Shark Bay

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

Comments: Special Council meeting held on the 29 October 2025

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: No

Comments: Local Law Review will be presented to Council at the December 2026 Ordinary Council meeting.

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: N/A

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: N/A

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: N/A

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: Yes

Comments: Presented to the Ordinary Council meeting held on the 26 February 2025 Item 10.2 - Carried by Absolute Majority

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: Yes

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: Yes

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: N/A

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Comments: Ordinary Council meeting held on the 27 August 2025 Item 10.1

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: N/A

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

Comments: Adopted at Ordinary Council meeting held on the 25 March 2020 Item 11.2 and has been published on Council's website. Council is in the process of reviewing all Council Policies and when completed will be put to a future Ordinary Council meeting.

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Comments: An updated Code of Conduct for Council members etc will be presented to the September 2026 Ordinary Council meeting.

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: N/A

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: Yes

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: Yes

Was a copy of the report given to the Minister within three months of the audit report being received by the local government?

Response: Yes

Comments: Sent from the Office of the Auditor General on the 11 December 2025

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: No

Comments: Council's Annual Report 2024/2025 was placed on Council Website as an attachment to the Ordinary Council meeting held on the 25 February 2026, as no Council meeting is held in the month of January. The report was not placed into Council's public documents until the 17 March 2026.

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: N/A

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Adoption date or the date of the most recent review: 27/08/2025

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: Yes

Date of review: 27/08/2025

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: N/A

Comments: the newly elected Councillors 12 month period after Council election is not until October 2026. All other Councillors were current.

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: No

Comments: Did not mark the one Councillor that were exempt from training.

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: No

Comments: Last adopted by Council on the 31 July 2019 Item 12.4. Moore Australia have since been engaged and have undertaken the Reg 17 reporting and the report will be presented to the Audit, Risk and Improvement Committee scheduled to be held on the 16 September 2026 and then presented if approved to the Ordinary Council meeting schedule to be held on the 30 September 2026.

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: N/A

Comments: No disclosure of gifts sublmitted by candidates

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: Yes

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: N/A

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: N/A

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: N/A

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: N/A

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: N/A

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: N/A

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: Yes

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: Yes

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: Yes

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of _____ 2026.

CEO | Date

Mayor or President | Date

10.2 Review and Amendment of Council Policy 12.1 Risk Management Policy
CM00013

Author
Chief Executive Officer

Disclosure of Any Interest
Nil

Moved Cr Fenny
Seconded Cr Stubberfield

Council Resolution

That Council:

1. **Adopts the revised Council Policy 12.1 Risk Management Policy as presented at Attachment 1, in substitution for the existing Council Policy 12.1 Risk Management Policy.**

2. **Endorses the risk appetite statements contained in the policy.**

3. **Notes that the revised Council Policy 12.1 Risk Management Policy as presented at Attachment 1 and the supporting Shire of Shark Bay Risk Management Framework, incorporating the Risk Assessment and Acceptance Criteria, the risk matrix and the risk register arrangements, were endorsed by the Audit, Risk and Improvement Committee at its meeting held 16 September 2026, and that the Risk Assessment and Acceptance Criteria are the subject of a separate report to Council.**

4. **Requests the Chief Executive Officer to review Council Policy 1.18 Internal Control Policy and Council Policy 1.19 Compliance Management Policy for consistency with the Local Government Act 1995 section 7.1A and regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, and to present the revised policies to a future meeting.**

6/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley

Purpose of Report
To present a revised Council Policy 12.1 Risk Management Policy to Council for adoption, and the risk appetite statements it contains for Council's endorsement, following consideration by the Audit, Risk and Improvement Committee held on the 16 September 2026.

Background
Council Policy 12.1 Risk Management Policy was adopted by Council on 29 April 2015 and updated on 22 February 2017. The amendment record in the Council Policy Manual also lists an amendment on 16 August 2023 (Item 12.1). The version of the

policy currently published in the Council Policy Manual records an adoption date of 29 April 2015 and an update date of 22 February 2017 only.

Two (2) matters have prompted this review.

First, the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls undertaken to assist the Chief Executive Officer to discharge the review required by regulation 17 of the Local Government (Audit) Regulations 1996 (Moore Australia (WA), report dated September 2025) identified improvements to the Shire's risk management framework. These included developing and adopting a risk management policy aligned to the current Risk Management Standard, developing and implementing a risk management framework or strategy, and formalising risk management procedures.

Second, and more significantly, the legislative framework governing risk management in Western Australian local government changed on 1 January 2026. Audit committees transitioned to Audit, Risk and Improvement Committees, and regulations 16 and 17 of the Local Government (Audit) Regulations 1996 were replaced. The former policy predates those changes and does not reflect them.

The revised policy was considered by the Audit, Risk and Improvement Committee at its meeting held 16 September 2026 (Item AC5.3 Review of Council Policy 12.1 Risk Management Policy).

At the same meeting, the Committee considered and endorsed the supporting Shire of Shark Bay Risk Management Framework (Item AC5.4 Endorsement of the Shire of Shark Bay Risk Management Framework) and received the Risk Register Summary (Item AC5.5 Risk Register Summary).

Comment

The revised policy at Attachment 1 retains the structure and format used throughout the Council Policy Manual, being a Purpose, a Policy Statement, Objectives, Definitions, the operative detail, an applicable legislation table and the adoption record. It has been prepared to be workable for a regional local government with limited staff capacity.

The principal changes from the current policy are as follows.

References to the Audit Committee have been replaced with the Audit, Risk and Improvement Committee, and the Committee's risk management functions are stated by reference to regulation 16 of the Local Government (Audit) Regulations 1996.

The Chief Executive Officer's review obligation is stated by reference to regulation 17, including the requirement that risk management be the subject of a review not less than once in every four financial years and that the results of each review be reported to the Audit, Risk and Improvement Committee.

The policy is expressly aligned to the principles and process of AS/NZS ISO 31000:2018, including the eight process steps in clause 6 of the Standard, and adopts the Standard's definitions.

A scope clause, a control and risk register definition, and a Related Documents section have been added, and an explicit proportionality clause has been included.

Risk appetite statements have been brought into the policy itself, expressed at a high level, while the detailed Risk Assessment and Acceptance Criteria remain in the supporting Framework. The appetite statements are proposed positions and are a matter for Council to endorse under recommendation 2.

The risk appetite statements for Council's endorsement
The appetite statements record that the Shire maintains an inherent low appetite for risk as a public body; has no appetite for risks that may result in the serious injury or death of any person, and no appetite for deliberate breaches of legislation, or for fraud, corruption or misconduct; has a low appetite for risks to its financial sustainability, to the World Heritage environment in which it operates, and to its reputation; and has a considered appetite for risk where it is necessary to improve services, pursue grant funding or deliver community outcomes, provided the risks are identified, assessed and treated.

Proportionality for a small regional local government
A risk management policy is only effective if it can be sustained by the resources available. The revised policy therefore commits the Shire to a single consolidated risk register rather than multiple registers, concentrates detailed analysis and formal treatment planning on risks rated high or extreme, uses existing management and Council meeting processes rather than creating additional forums, relies on standard templates for project, event and procurement risk, and requires a risk comment in reports to Council. Reporting obligations are set at an annual register review and an annual report to the Committee, which is deliverable alongside the statutory review cycle.

Matters for the Committee's attention
Four (4) matters are drawn to Council’s attention.

1. Recommendation 3 of the Committee's recommendation requested the Chief Executive Officer to prepare the supporting Risk Management Framework. That Framework was prepared and was endorsed by the Committee at the same meeting under Item AC5.4. Recommendation 3 above has accordingly been expressed as a note recording that position, rather than as a further request to prepare the document.

2. The Risk Assessment and Acceptance Criteria at section 5 of the Framework are reserved for Council's endorsement, because they express Council's risk appetite and determine the level at which risks are accepted. The Committee has recommended that Council endorse those criteria, and they are the subject of a separate report to this meeting. Council may wish to consider the two items together.

3. Council Policy 1.18 Internal Control Policy and Council Policy 1.19 Compliance Management Policy both refer to the Audit Committee, and both state review cycles drawn from the former regulations, including a biennial review under regulation 17

of the Local Government (Audit) Regulations 1996 and a four yearly review under regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996. Regulation 5(2)(c) has been deleted and the financial management review now forms part of the review required by regulation 17. Those policies require consequential amendment, which is the subject of recommendation 4.

4. The report prepared for the review required by regulation 17 records that the former policy was based on the superseded standard AS/NZS ISO 31000:2009, while the version of Policy 12.1 published in the Council Policy Manual states that it is aligned with AS/NZS ISO 31000:2018. The version history recorded in the Policy Manual is inconsistent with that statement, being dated 22 February 2017. Adoption of the revised policy resolves the inconsistency, and the adoption record at Attachment 1 should be completed with the date of Council's resolution

Statutory Environment

Local Government Act 1995 section 2.7(2)(b) provides that the council's governing role includes determining the local government's policies.

Local Government Act 1995 section 7.1A requires a local government to establish a committee of its council under section 5.8 to be called the audit, risk and improvement committee. An employee of the local government is not to be a member, and the presiding member and any deputy presiding member cannot be a council member of the local government or of any other local government.

Local Government (Audit) Regulations 1996 regulation 16 sets out the functions of the audit, risk and improvement committee. These include otherwise receiving and reviewing reports on the appropriateness and effectiveness of, and recommending to the council improvements to, the local government's systems and procedures in relation to financial management, legislative compliance and risk management.

Local Government (Audit) Regulations 1996 regulation 17 requires the Chief Executive Officer to review the appropriateness and effectiveness of the local government's systems and procedures in relation to financial management, legislative compliance and risk management. The Chief Executive Officer may review any or all of those matters at any time but must review each of them not less than once in every four financial years, and must report to the audit, risk and improvement committee the results of each review.

Local Government (Audit) Regulations 1996 Regulations 16 and 17 in their current form were inserted by the Local Government Regulations Amendment Regulations (No. 4) 2025 (SL 2025/211) and took effect on 1 January 2026. Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996, which formerly required a separate review of financial management systems and procedures, was deleted by the same instrument.

Policy Implications

Adoption of the revised policy will replace the existing Council Policy 12.1 Risk Management Policy. Consequential amendment of Council Policy 1.18 Internal Control Policy and Council Policy 1.19 Compliance Management Policy will be required, as those policies refer to the former Audit Committee and to review cycles that no longer reflect the regulations.

Financial Implications
There are no direct financial implications arising from the adoption of the policy. The supporting Risk Management Framework and the ongoing maintenance of the risk register will be undertaken within existing staff resources. Should Council determine that external assistance is required, a budget allocation would be necessary and would be the subject of a separate report.

Strategic Implications
Effective risk management supports the delivery of the objectives in the Shire's Plan for the Future and Shire's strategic focus area of a transparent, resilient organisation demonstrating leadership and good governance.

Risk Assessment
Retaining a policy that does not reflect the current legislative framework carries a compliance and governance risk and was identified as an area for improvement in the review undertaken under regulation 17 of the Local Government (Audit) Regulations 1996. Adopting the revised policy reduces that risk.

The residual risk identified when the matter was before the Committee, being that the policy relies on a supporting Framework for the risk criteria, the risk matrix and the risk register, has been addressed. The Framework has been prepared and was endorsed by the Committee at its meeting held 16 September 2026, and the Risk Assessment and Acceptance Criteria are presented to this meeting for Council's endorsement.

Attachments
Attachment # 1 Revised Council Policy 12.1 Risk Management Policy.

Voting Requirements
Simple Majority Required

Signatures
Chief Executive Officer *D Chapman*

Date of Report 22 September 2026

12 Risk Management

12.1 Risk Management Policy

Purpose

This policy documents the Shire of Shark Bay's (the Shire) commitment to, and objectives for, the management of risk. It records Council's expectations for the identification, analysis, evaluation, treatment, monitoring and reporting of risk that may affect the achievement of the Shire's strategic and operational objectives.

Policy Statement

It is the Shire's policy to manage risk in accordance with AS/NZS ISO 31000:2018 Risk management - Guidelines, applied in a manner proportionate to the size, resources, capacity and operating context of a small regional local government.
Council is committed to a risk management framework that is:

- integrated into decision making, the Shire's Integrated Planning and Reporting Framework and day-to-day operations;
- structured, comprehensive and customised to the Shire's internal and external context;
- inclusive of council members, employees, volunteers and contractors;
- dynamic, and responsive to changes in the Shire's operating environment;
- based on the best available information and mindful of human and cultural factors; and
- subject to continual improvement.

Risk management forms part of strategic, operational, project and line management responsibilities. Every council member, employee, volunteer and contractor has a role in risk management, from the identification of risk through to the implementation of risk treatments, and is encouraged to participate in the process.

Objectives

- Optimise the achievement of the Shire's vision, strategies, goals and objectives.
- Provide transparent and formal oversight of the risk and control environment to enable informed decision making by Council and the Executive.
- Manage risk within the risk appetite and tolerances endorsed by Council.
- Embed appropriate and effective internal controls to treat risk.
- Achieve effective corporate governance and adherence to statutory, regulatory and compliance obligations.
- Enhance organisational resilience and provide for the continuity of critical operations.
- Apply risk management in a practical and proportionate manner that recognises the Shire's limited staff capacity and avoids process that cannot be sustained.

Scope

This policy applies to all council members, employees, volunteers, contractors and consultants of the Shire, and to all Shire functions, services, projects, decisions, events and facilities.

Definitions

The following definitions are taken from AS/NZS ISO 31000:2018 Risk management - Guidelines.

Risk: effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected - positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety, and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product or process).

Risk management: coordinated activities to direct and control an organisation with regard to risk.

Risk management process: systematic application of management policies, procedures and practices to the activities of communicating and consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

Risk appetite: the amount and type of risk the Shire is willing to pursue, retain or take in pursuit of its objectives.

Risk tolerance: the Shire's readiness to bear a risk after risk treatment in order to achieve its objectives.

Control: measure that maintains and/or modifies risk.

Risk register: a record of information about identified risks, including their assessment, existing controls, agreed treatments, risk owners and target timeframes.

Risk Appetite and Tolerance

Council's risk appetite is expressed through the Risk Assessment and Acceptance Criteria documented in the Shire's Risk Management Framework. The criteria are to be applied consistently to all risks reported at a corporate level, and are subject to ongoing review in conjunction with this policy.

In broad terms, Council has:

- no appetite for risks that may result in the serious injury or death of any person;
- no appetite for deliberate breaches of legislation, or for fraud, corruption or misconduct;
- a low appetite for risks to the Shire's financial sustainability, to the World Heritage environment in which it operates, and to its reputation; and
- a considered appetite for risk where it is necessary to improve services, pursue grant funding or deliver community outcomes, provided the risks are identified, assessed and treated.

Risks assessed above the accepted tolerance must be escalated to the Chief Executive Officer, recorded in the risk register with an assigned risk owner and treatment timeframe, and reported to the Audit, Risk and Improvement Committee.

Risk Management Process

The Shire will apply the risk management process set out in AS/NZS ISO 31000:2018, comprising communication and consultation; establishing the scope, context and criteria; risk identification; risk analysis; risk evaluation; risk treatment; monitoring and review; and recording and reporting.

Recognising the Shire's size and limited staff capacity, the process will be applied proportionately as follows:

- a single consolidated risk register will be maintained for strategic and operational risks, rather than multiple separate registers;
- detailed analysis and formal treatment plans will be concentrated on risks rated high or extreme;

- risk will be considered through existing management and Council meeting processes rather than through additional committees or forums;
- standard templates and checklists will be used for the assessment of project, event and procurement risk; and
- reports to Council will include a risk comment identifying any material risk associated with the officer recommendation.

Roles, Responsibilities and Accountabilities

Council is responsible for adopting this policy, endorsing the Shire's risk appetite and acceptance criteria, considering risk when making decisions, and receiving and acting on reports and recommendations from the Audit, Risk and Improvement Committee.

The Audit, Risk and Improvement Committee, established under section 7.1A of the *Local Government Act 1995*, performs the functions set out in regulation 16 of the *Local Government (Audit) Regulations 1996*. In relation to risk management, the Committee receives and reviews reports on the appropriateness and effectiveness of the Shire's risk management systems and procedures and recommends improvements to Council; receives and reviews reports on, and recommends to Council actions in relation to, reviews carried out under regulation 17; and receives and reviews reports on, and recommends improvements to, the implementation of actions the Shire has decided to take in response to those reports and recommendations.

The Chief Executive Officer is accountable for the establishment, resourcing, implementation and maintenance of the risk management framework; for the allocation of risk management roles, responsibilities and accountabilities; for establishing efficient systems and procedures in accordance with regulation 5 of *the Local Government (Financial Management) Regulations 1996*; for carrying out reviews of the appropriateness and effectiveness of the Shire's risk management systems and procedures under regulation 17 of the *Local Government (Audit) Regulations 1996*; and for reporting the results of each review to the Audit, Risk and Improvement Committee.

Senior employees are responsible, as risk owners, for identifying and assessing risk within their areas of responsibility, maintaining their entries in the risk register, implementing agreed treatments within the approved timeframes, and reporting new and emerging risks to the Chief Executive Officer.

All employees, volunteers and contractors are responsible for identifying and reporting risks, hazards and incidents, applying the controls that relate to their work, and participating in risk management activities.

Monitoring, Reporting and Review

The Shire will implement and integrate a monitoring and review process to report on the achievement of the risk management objectives, the management of individual risks, and the ongoing identification of issues and trends.

The risk register will be reviewed by the Chief Executive Officer and senior employees at least annually.

A report on the Shire's risk profile, including risks rated high or extreme and progress against agreed treatments, will be provided to the Audit, Risk and Improvement Committee at least annually.

The Chief Executive Officer will review the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management not less than once in every four financial years, as required by regulation 17 of the *Local Government (Audit) Regulations 1996*, and will report the results of each review to the Audit, Risk and Improvement Committee.

This policy will be reviewed by the Chief Executive Officer and senior employees, and formally reviewed by Council, at least every two years or earlier if there is a material change in legislation, the Australian Standard, or the Shire's operating context.

Related Documents

Shire of Shark Bay Risk Management Framework; Council Policy 1.18 Internal Control Policy; Council Policy 1.19 Compliance Management Policy; Council Policy 13.1 Occupational, Health and Safety Policy; Code of Conduct for Council Members, Committee Members and Candidates; Code of Conduct for Employees.

Applicable legislation

Act	Local Government Act 1995 section 7.1A - Establishment of audit, risk and improvement committee
Regulation	Local Government (Audit) Regulations 1996 regulation 16 - Functions of audit, risk and improvement committee; regulation 17 - CEO to review certain systems and procedures. Local Government (Financial Management) Regulations 1996 regulation 5 - CEO's duties as to financial management.
Local Law	Nil
Other	AS/NZS ISO 31000:2018 Risk management - Guidelines. Council Policy 1.18 Internal Control Policy. Council Policy 1.19 Compliance Management Policy.

Adopted by Council on: 29 April 2015
Updated: 22 February 2017; 16 August 2023
Reviewed and amended: [Insert date of Council resolution]
Next review due: [Insert - not later than two years from the date of adoption]

10.3 REVIEW OF FINANCIAL MANAGEMENT, RISK MANAGEMENT, LEGISLATIVE COMPLIANCE AND INTERNAL CONTROLS
CM00013

Author
Chief Executive Officer

Disclosure of Any Interest
Nil

Moved Cr Johns
Seconded Cr Fenny

Council Resolution

That Council:

1. **Receives the attached report by the Chief Executive Officer detailing the results of the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls.**

2. **Notes that, although the review was undertaken and the report finalised in September 2025 under the former regulation 17 of the *Local Government (Audit) Regulations 1996*, the report remains relevant and appropriate for the purposes of the regulations as presently in force.**

3. **Recommends that Council receive a copy of the finalised Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls.**

6/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley

Purpose of Report
To present to the Shire of Shark Bay Council, the Audit, Risk and Improvement Committee's resolution from the Committee meeting held on the 16 September 2026 presenting results of the review of the appropriateness and effectiveness of the Shire's systems and procedures in relation to systems and procedures in relation to financial management, legislative compliance and risk management, as required by regulation 17 of the Local Government (Audit) Regulations 1996.

Background
During 2024, the Shire requested quotations for appropriate consultants to assist the Chief Executive Officer to perform reviews required by legislation relating to the appropriateness and effectiveness of financial management, risk management, legislative compliance systems and processes as required by legislation. Moore Australia WA were engaged to assist with this service and attended the Shire from 28 April to 1 May 2025 to perform the required fieldwork and prepare a report to assist the

Chief Executive Officer in reporting the results of the reviews performed. The review and associated consulting and advisory services were finalised in September 2025.

The review was undertaken, and the report prepared under the statutory framework in force at that time. That framework has since changed. Audit committees transitioned to Audit, Risk and Improvement Committees from 1 January 2026, and regulations 16 and 17 of the Local Government (Audit) Regulations 1996 were replaced with effect from the same date. The effect of those changes on this report is addressed under Statutory Environment below.

Comments

The attached report includes a summary of matters noted during the review, as well as improvements to be considered by the Shire and comments from the executive team in response to some findings. A risk assessment working document, summarising the findings and improvements noted within the report, has been prepared for internal use by the executive. That working document may assist with future status reports as improvements are implemented and completed by responsible officers.

Matters For the Committee's Attention
Two matters are drawn to the Committee's attention.

1. The findings of the review are to be read as addressing all three matters now covered by regulation 17 of the Local Government (Audit) Regulations 1996, including financial management, rather than as two separate reviews. The interval before each matter must next be reviewed is now four financial years rather than three, and the timing of the next review will be determined on that basis.

2. Council Policy 1.18 Internal Control Policy and Council Policy 1.19 Compliance Management Policy both refer to the former Audit Committee, and both state review cycles drawn from the former regulations. Those policies require consequential amendment.

Statutory Environment

At the time the review was undertaken and the report prepared, regulation 17 of the Local Government (Audit) Regulations 1996 required the Chief Executive Officer to review the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal control and legislative compliance, with each of those matters to be the subject of a review not less than once in every three financial years. A review of financial management systems was separately required by regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996. The review was scoped, undertaken and reported on that basis.

Local Government (Audit) Regulations 1996 Regulations 16 and 17 were subsequently replaced by the Local Government Regulations Amendment Regulations (No. 4) 2025 (SL 2025/211), with effect from 1 January 2026. Local Government (Audit) Regulations 1996 regulation 17 now requires the Chief Executive Officer to review the appropriateness and effectiveness of the local government's systems and procedures in relation to financial management, legislative compliance and risk management, to review each of those matters not less than once in every four financial years, and to report the results of each review to the audit, risk and improvement committee. Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996

was deleted by the same instrument, so that the financial management review now forms part of the review required by regulation 17.

Although the review was undertaken and the report finalised in September 2025, prior to those amendments taking effect, the report remains relevant and appropriate for the purposes of the regulations as presently in force. The review examined the same three matters now specified in regulation 17(1), being, financial management, legislative compliance and risk management, and examined the internal controls by which those risks are treated. The amendments altered the maximum interval between reviews, consolidated the separate financial management review into regulation 17, and changed the name of the body to which the results are reported. They did not alter the subject matter to be reviewed, or the requirement that the Chief Executive Officer assess the appropriateness and effectiveness of the systems and procedures relating to that subject matter.

Local Government (Audit) Regulations 1996 regulation 16 sets out the functions of the audit, risk and improvement committee. These include receiving and reviewing reports on and recommending to the council actions to be taken in relation to reviews under regulation 17, and receiving and reviewing reports on, and recommending to the council improvements to, the implementation of any actions the local government decides to take in response.

Policy Implications
Council Policy 12.1 Risk Management Policy outlines Shire's commitment and approach to managing risks impacting on day-to-day operations and the delivery of strategic objectives. Council Policy 1.18 Internal Control Policy and Council Policy 1.19 Compliance Management Policy require consequential amendment to reflect the current regulations.

Financial Implications
Provision was included in the 2024/25 Adopted Budget for Moore Australia (WA) to assist the Chief Executive Officer with undertaking the required review of the appropriateness and effectiveness of financial management, risk management and legislative compliance systems and processes. There are no further financial implications arising from receiving the report.

Strategic Implications
Strategic references within the Shire of Shark Bay's Council Plan 2023-2033 demonstrate connections between services and the desired outcomes and community vision for the Shire, particularly in relation to Action 7.2.3 - Aspire to a high level of legislative compliance throughout the organisation.

Risk Assessment
This item has been evaluated against Council Policy 12.1 Risk Management Policy and the supporting Risk Management Framework. The perceived level of risk is high prior to treatment. Receipt of the report, and the progression of the risk management activities aligned with the Risk Management Framework, will reduce the risk to low.

A residual risk would arise if the report were treated as no longer relevant because of the amendments taking effect after it was finalised. That risk is addressed under Statutory Environment above, which records why the report remains relevant and appropriate for the purposes of the regulations as presently in force.

Attachments
Shire of Shark Bay Financial Management Audit Regulation 17 Review – Summary Report as Attachment # 1 at the end of this report.

Voting Requirements
Simple Majority Required

Signatures
Chief Executive Officer *D Chapman*

Date of Report 8 September 2026

ATTACHMENT # 1

MOORE

Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls

Summary Report

Shire of Shark Bay

September 2025



Contents

1.0 Engagement Overview....3
2.0 Review Context....5
3.0 Review Summary....6
4.0 Methodology....11
5.0 Appropriate Framework....13
6.0 Other Matters....14
Appendix A - Financial Management Systems Review....15
Appendix B - Council Policies Examined....17
Appendix C - Plans Examined....19
Appendix D - Strategic and Operational Registers Examined....20
Appendix E - Operational Guidelines....21

1.0 Engagement Overview

1.1 Scope of Services

The Shire of Shark Bay (the shire) engaged Moore Australia (WA) to provide consultancy and advisory services with a dual purpose, firstly to provide a report to assist the CEO to perform select reviews required by legislation. This engagement set out to assist the CEO to report to the Audit Committee on the appropriateness and effectiveness of the shire's risk management, internal controls and legislative compliance systems and procedures as required by the *Local Government (Audit) Regulations 1996 regulation 17*. Secondly, to examine financial management systems to highlight the appropriateness and effectiveness of these systems and procedures to assist the CEO in undertaking a review as required by *Local Government (Financial Management) Regulations 1996 regulation 5(2)(c)*.

For efficiency, these services were undertaken simultaneously, and the results contained in this single report. Financial management systems and procedures are considered a subset of broader overall risk management, legislative compliance and internal controls. The matters examined in respect of financial management systems are detailed in Appendix A. Where opportunities for improvement were identified, they are reported within the relevant section of the risk management, legislative compliance and internal controls framework design, implementation and evaluation sections of this report.

The results of the examination of risk management, legislative compliance and internal controls review are to be reviewed by the CEO and reported by the CEO to the Audit Committee. The Audit Committee is required to review the CEO's report and on-report to Council. The report from the Audit Committee to Council is required to have attached a copy of the CEO's initial report to the Audit Committee.

1.1.1 Procedures – Financial Management Review

Our procedures for the Financial Management Review encompassed a review of the shire's financial systems including, but not necessarily limited to:

- Collection of money owed;
- Custody and security of money and investments held;
- Rates;
- Maintenance and security of financial records;
- Accounting and controls for revenue and expenses;
- Accounting and controls for assets and liabilities;
- Accounting and controls for trust transactions;
- Authorisation of purchases;
- Authorisation of payments;
- Borrowings;
- Maintenance and processing of payroll;
- Stock controls and costing records;
- Record keeping for financial records;
- Preparation of budgets and budget reviews; and
- Preparation of financial reports.

Our procedures and approach have been developed over a number of years, taking into account our extensive local government background and seeks to examine both financial systems and procedures in use.

The consulting services to assist the CEO to undertake the financial management review does not examine systems and procedures which are non-financial in nature and did not specifically test for legislative breaches. These were examined as part of the analysis of risk management, legislative compliance and internal control systems and processes.

1.0 Engagement Overview (continued)

1.1.1 Procedures – Risk Management, Legislative Compliance and Internal Controls Review

Our procedures to assist the CEO to perform their systems and procedures review, as required by regulation 17 of the *Local Government (Audit) Regulations 1996*, encompassed the following services:

- A review of the risk management systems policies, procedures and plans in place at the shire;
- Evaluate the non-financial/operational internal control systems and procedures at the shire;
- Assess systems and procedures for maintaining legislative compliance; and
- Prepare a report of matters identified during our engagement to assist the CEO to assess the appropriateness and effectiveness of the relevant systems and procedures in accordance with regulation 17 of the *Local Government (Audit) Regulations 1996*.

To undertake these procedures, we applied the following methodology:

- Conduct interviews with key personnel involved in risk management, financial management and the shire's adherence to legislative requirements;
- Identify the extent of commitment and mandate to risk management principles, using AS/NZS ISO 31000:2018 as the framework, within the overall risk management framework;
- Review each component of risk management, legislative compliance and internal controls after considering the overall risk environment, governance structure and internal control environment;
- Assess the gaps, if any, between the current processes and the expected risk management, internal controls and legislative compliance systems and procedures and recommend suggested improvements; and
- Report to the CEO to assist their assessment on the appropriateness and the effectiveness of current systems and procedures.

The service was undertaken through a high level review given the scale, variety and breadth of non-financial activities and considered, as a minimum, the issues identified by the Department of Local Government, Sport and Cultural Industries to Local Government Operational Guideline Number 09 – Audit in Local Government (listed in Appendix E).

1.2 Conflicts of Interest

We are currently engaged by the Shire of Shark Bay to provide services from September 2023 to September 2026 as listed below. Our work involved direct community engagement and subsequent reporting, compilation of information from the records of Shire of Shark Bay, and we did not process any entries within the shire's financial systems. Our services included:

- Accounting support services for preparation of selected financial reports;
- Accounting support services for budget services; and
- Integrated Planning and reporting services (2023 & 2025).

We do not view this as conflicting with this consulting and advisory engagement for the Shire of Shark Bay given select financial reports are public documents subject to scrutiny by the Office of the Auditor General and their contract auditors. We are not privy to any additional confidential information as part of this work which would or could impact our independence.

We obtained approval from the shire to utilise information we have obtained as part of our engagement with the Shire of Shark Bay to state within our report we are examining reports or information we have assisted in compiling. We believe the transparent reporting of our involvement in the preparation of some information, our discussions with management on the matter and given the audit processes for local government, should be sufficient to mitigate any conflicts of interest.

2.0 Review Context

2.1 Review Context - Shire of Shark Bay

Understanding the external and internal context in which the shire operates, relevant to financial management, risk, the internal control environment and legislative compliance obligations, as it seeks to achieve its overall strategic objectives is important to the review of the related systems and procedures.

The external and internal environmental influences identified during the review are set out below:

External Influences	Internal Influences
Increasing community expectations in relation to service levels and delivery.	The objectives and strategies contained in the current Plan for the Future.
Rapid changes in information technology, changing the service delivery environment.	The timing and actions contained in the current Plan for the Future.
Increased compliance requirements due to government policy and legislation.	Organisational size, structure, activities and location.
Cost shifting by the Federal and State governments.	Human resourcing levels and staff retention.
Reducing external funding for infrastructure and operations.	The financial capacity of the shire.
Changes in mining and pastoral practices and the associated social impacts.	Allocation of resources to achieve strategic outcomes.
Climate change and subsequent response.	Maintenance of corporate records.
Significant seasonal population increase and subsequent pressure on Council services	
Extensive increase in non-rateable land requiring road access	
Global economic uncertainty	

3.0 Review Summary

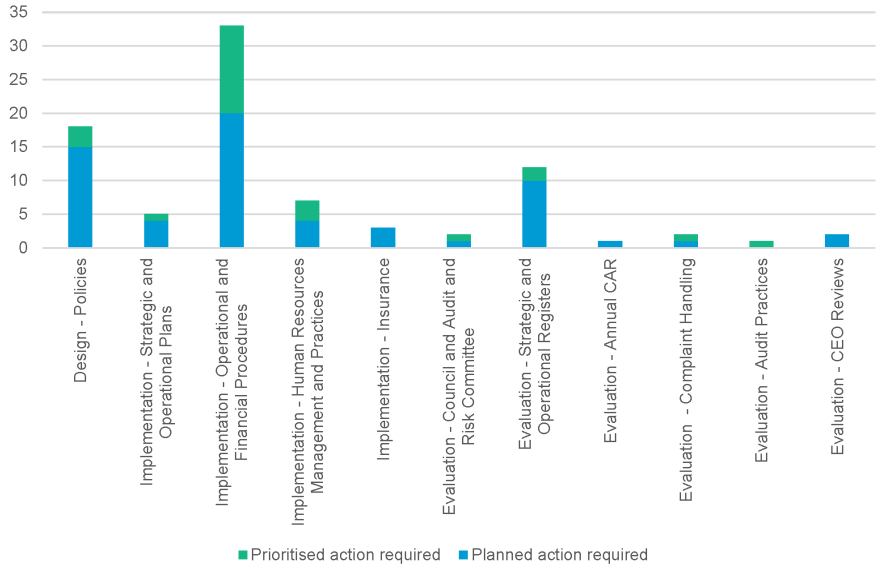
3.1 Overall

Operations of a regional local government seek to provide numerous services across multiple business areas to deliver the objectives and aspirations of the community. This involves commitment and dedication from staff, and while local government operations are diverse, they are also complex and involve a number of people making decisions across a large number of areas of operations. The Shire of Shark Bay is highly reliant on a small team of senior decision makers to govern its operations whilst trying to ensure sound financial and risk management through internal controls and seeking to achieve a high level of compliance. These efforts were highlighted during our review with management noting planned action across a number of matters raised. The maintenance of continued and sustained efforts toward improvements, high levels of compliance and effective controls is encouraged into the future.

The onsite component of our services was undertaken (performed late April/early May 2025) by first determining an appropriate framework for the shire against which current policies, procedures and actions could be assessed and is described further in section 5.0. A number of areas for improvement were identified during the review. As the shire has limited resources the areas identified for improvement have been split between those requiring prioritised action and those requiring planned action as it will require resources and time to address a number of the matters raised.

The chart below reflects the number of improvements identified within each area of the framework examined.

3.1.1 Number of Improvements Identified by Framework Element



Details of each matter and improvement identified under the framework elements has been provided to the CEO and management within a separate document. Key improvements are provided for each of the examined areas, financial management, risk management, internal control and legislative compliance within the report provided to the CEO.

3.0 Review Summary (continued)

3.2 Financial Management

The shire has a number of financial management system controls to cover the wide variety of operations undertaken. Council has responsibility for the adoption of the annual budget and annual report, review of the monthly statement of financial activity and review of the monthly list of payments. Responsibility for the financial management of the shire rests with the CEO, as detailed under *Local Government (Financial Management) Regulations 1996* regulation 5(1).

3.2.1 Appropriateness

Considering the size, resources, variety of operations and the context in which the shire operates, documented internal control procedures relating to financial management systems, are considered largely appropriate as a means of maintaining a high level of control over the financial management of the shire, subject to control weaknesses being addressed.

Weaknesses were identified with some current financial controls and procedures. These are explained within a separate report provided to the CEO. Our assessment as to appropriateness is subject to identified weaknesses being addressed, and provided internal control procedures are routinely and consistently applied.

3.2.2 Effectiveness

Considering the results of other elements of financial management systems and processes where documented and routinely tested, the current practices undertaken by the Shire of Shark Bay may be considered generally effective. Our assessment as to effectiveness is subject to the implementation of the improvements detailed in the report provided to the CEO.

Controls currently exist in relation to a number of key financial management systems, though weaknesses were identified where internal controls are not considered effective. These are explained in the report provided to the CEO.

3.2.3 Improvements

Key improvements to the appropriateness and effectiveness of financial management, systems, procedures and internal controls include:

- IT general controls;
- General journal controls;
- Asset disposals;
- Procurement controls;
- Stock controls;
- Purchasing cards;
- Revenue controls;
- Security controls for cash handling;
- Payroll controls;
- Debtor management procedures;
- Change of banking details; and
- Balance sheet reconciliations.

3.0 Review Summary (continued)

3.3 Risk Management

Risk management activities in local government should aim to facilitate an integrated and organisation wide approach to risk management practices. These activities would generally include routine and consistent consideration of risks (existing, new and emerging), as well as mitigations available to minimise risk levels, from both a 'top down' perspective as well as 'bottom up' perspective. These activities should be consistently applied through operational systems, processes and controls.

The shire updated its Risk Management Policy, aligned to ISO 31000:2009 and accompanying procedures to formalise its risk management processes in February 2017. The risk management policy and supporting procedures form the basis for risk management activities within the shire.

3.3.1 Appropriateness

Currently, a documented entity wide Risk Management Policy and supporting procedures is in existence to guide the implementation of risk management throughout the shire. The current policy is based on the previous Risk Management Standard, AS/NZ ISO 31000:2009, which was updated in February 2018 to AS/NZ ISO 31000:2018. The updates to the Standard were to highlight the leadership of top management and integration of risk management in organisations, along with the iterative nature of risk management. Update of the Shire's policy and development of a framework or strategy to align to the new standard is encouraged to help ensure the appropriateness of risk management practices.

Considering the size, resources, operations and the context in which the shire operates, a documented risk management policy and procedures aligned to ISO 31000:2018 is considered an appropriate means of uniformly supporting decision making and documenting the organisation's response to risks.

3.3.2 Effectiveness

The current risk management policy reflects the Shire's commitment to organisation wide risk management principles, systems and processes aimed at optimising the achievement of objectives, embedding controls to mitigate risk, improving corporate governance and planning for continuity of critical operations. To assist with the delivery and application of these processes, updates and further development of risk management systems and processes are required to be implemented throughout the organisation in order for risk management processes and procedures to be considered effective.

3.3.3 Improvements

Key matters for improvements to risk management practices and policies are summarised as follows:

- Review and amend the current risk management policy to align to the Risk Management Standard, ISO 31000:2018;
- Develop and implement a risk management framework / strategy aligned to the current Risk Management Standard, ISO 31000:2018;
- Develop and apply risk management activities to existing practices in accordance with any adopted risk management policy and procedures. Ensure procedures correctly reflect the context of the organisation and current practices, and align to the Risk Management Standard, ISO 31000:2018;
- Develop and maintain an ICT strategic plan;
- Review contractor insurance to ensure contractors have appropriate insurance;
- Undertake a comprehensive ICT security review; and
- Ensure appropriate management of operational risks for high risk areas.

3.0 Review Summary (continued)

3.4 Internal Control

A formal internal control policy (1.18) was adopted by the shire in February 2017. The policy aims to guide the shire to apply an iterative risk based approach to evaluating the internal controls, systems and procedures, as well as providing a mechanism whereby regular review and updates occur.

The principles of internal controls are not limited to administrative and financial control activities as they extend to all facets of operations. While the CEO is generally responsible for developing and maintaining internal control frameworks, all levels of the organisation should be accountable for the documentation and implementation of systems, controls, processes and procedures in their own area of responsibility. They all perform a function in the internal control framework.

Internal controls are of critical importance to operations and should provide for appropriate segregation of duties, experienced and qualified staff, risk management, documented procedures and effective monitoring and adherence. However inherent limitations will always be present in internal control frameworks and mechanisms where routine review and regular updates occur and may assist to ensure control environments are suitable.

We observed officers are aware a number of improvements to internal controls are required to be reviewed or developed with the objective of improving the existing framework and reducing gaps where weaknesses have been identified.

3.4.1 Appropriateness

Considering the size, resources, operations and the internal/external context in which the shire operates, the internal control framework, procedures and systems as described to us are considered appropriate for most areas of operations, subject to the identified improvements being in place. We identified internal controls where further improvements may be implemented, as described within the report provided to the CEO.

3.4.2 Effectiveness

Considering the overall results of monitoring and compliance practices undertaken by the Shire of Shark Bay, the current internal control framework, procedures and systems (where documented and routinely tested) may be considered effective. Our assessment as to effectiveness is subject to the implementation of the improvements provided in the report to the CEO addressing weaknesses where breakdown in controls have contributed to non-compliance matters and other risks.

3.4.3 Improvements

Detail of the recommended improvements to the current internal control framework, procedures and systems are provided in detail to the CEO with selected key improvements to internal controls summarised as follows:

- Update the internal control policy, promoting a risk-based approach to the further development and maintenance of documented internal controls and procedures. Continual risk based assessment of appropriate controls throughout the organisation will assist to identify the need for new controls and identify existing outdated and unnecessary controls to be discontinued;
- Review, finalisation, testing and maintenance of the Business Continuity Response Plan;
- Develop and maintain a number of registers to improve existing internal controls (see section 8.2);
- Undertake appropriate training at induction and at regular intervals to ensure staff are fully aware of, and understand, relevant internal controls;
- Develop documented key internal control procedures, checklists or workflow diagrams;
- Define procedures to manage changes to internal controls; and
- Implement financial management control recommendations discussed at section 3.2 report.

3.0 Review Summary (continued)

3.5 Legislative Compliance

General principles of good governance often refer to the application of appropriate policies and procedures to assist with ensuring appropriate measures are in place to uphold high levels of legislative compliance. The resources allocated to these structures will vary according to the context of individual local government operations. Formalised processes are designed to provide a consistent structure to guide the prioritisation of resources toward achieving compliance requirements and integration into the operations of the local government.

A compliance management policy (1.19) to communicate expectations of Council in relation to legislative breaches and regulatory compliance was adopted in October 2017. Legislative compliance at the Shire of Shark Bay is also largely dependent upon the knowledge and experience of senior staff and their individual desire to achieve high levels of legislative and regulatory compliance.

3.5.1 Appropriateness

Considering local governments generally maintain a low risk appetite for breaches of legislation, the current legislative compliance policy may be considered appropriate for good governance and should be adhered to. While reliance on experienced senior staff for legislative compliance may be considered appropriate in some instances, it also carries high risk where the number of experienced senior staff is low. A number of areas were noted where improvements for managing compliance may be made, these are detailed in a separate report provided to the CEO.

3.5.2 Effectiveness

We did not observe evidence of reporting occurring as required by the legislative compliance policy relating to legislative compliance breaches. Maintaining legislative compliance is instead heavily reliant on the knowledge, experience and commitment of senior staff, to identify and prevent breaches of legislation. As a consequence, staff turnover, competing priorities and variations in workloads may have a significant negative impact on legislative compliance. Therefore, one of the most effective controls in maintaining legislative compliance is a motivated, stable, experienced and knowledgeable senior management group in addition to a compliance framework to ensure required compliance tasks are considered and actioned.

Some instances of non-compliance with legislative requirements were identified during our review. Apart from the identified breaches of legislation, and in the instances where effectiveness was able to be assessed, the current legislative compliance framework may be considered effective. Our assessment as to effectiveness is subject to the implementation of the improvements detailed in the report provided to the CEO.

3.5.3 Improvements

Improvements to the current legislative compliance framework, including ongoing development of processes to monitor and report on legislative compliance have been identified and are summarised as follows:

- Review the compliance management policy 1.19 to include consider current strategic objectives and practicalities of policy requirements in relation to legislative compliance and management of compliance breaches;
- Maintain statutory registers as required by legislation;
- Ensure all items required by legislation to be published on the website are updated and maintained on the website with procedures to document when they are uploaded or modified;
- Further development and approval of authorised checklists for functions which require a high level of legislative compliance; and
- Develop and maintain a staff training matrix and coordinate training across the shire. A risk based training matrix should help ensure staff with the responsibility for preventing, identifying and reporting breaches of legislation, are offered relevant training to ensure their knowledge of legislative requirements is maintained and qualifications are maintained and up to date where required.

4.0 Methodology

4.1 Review Methodology – Financial Management Review

The objective of this review is to assist the CEO of the Shire of Shark Bay to discharge responsibilities in respect to regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996 (as amended)*.

In performing this consulting service, we examined documented policies / procedures, undertook walkthroughs of key systems and procedures and performed limited detailed testing procedures to identify weaknesses and identify opportunities for improvement in the financial management system and report to the CEO on the appropriateness and effectiveness of the control environment within the shire, as required by regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

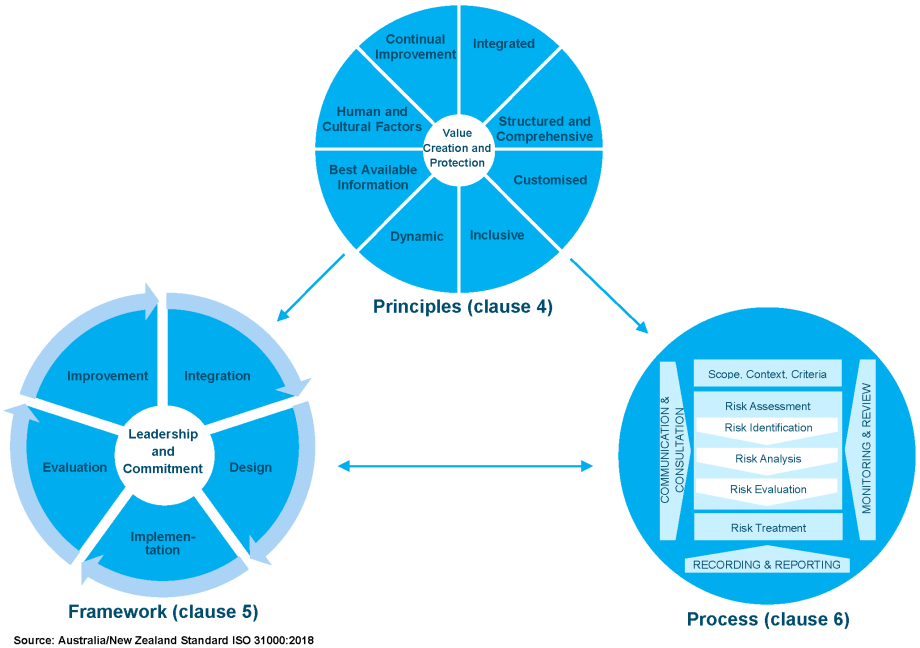
4.2 Review Methodology – Risk Management, Legislative Compliance and Internal Controls

The primary goal of this service is to assist the CEO in their assessment as to the appropriateness and effectiveness of the shire systems and procedures in relation to risk management, legislative compliance and internal controls.

Internal controls are designed to treat risks and form part of the risk management process. Non-compliance with legislation is one of the risks that would usually be identified as a consequence of applying a risk management process.

The Australian Standard for Risk Management, ISO 31000:2018(E), identifies three components in the application of risk management, being Principles, Framework and Process, as set out in Diagram 1 below.

Diagram 1. Risk Management Principles, Framework and Process



Source: Australia/New Zealand Standard ISO 31000:2018

4.0 Methodology (continued)

4.2 Review Methodology – Risk Management, Legislative Compliance and Internal Controls (continued)

In undertaking this consulting engagement, we have applied the three ISO 31000:2018 framework components, as set out on the previous page, to the review topics (risk management, internal controls and legislative compliance). This involves a process incorporating the five risk management framework components, Integration, Design, Implementation, Evaluation and Improvement, into the review of systems and processes:

- Identify the extent of leadership and commitment to the principles;
- Assess the extent of integration of risk management within the shire;
- Assess the design of the current framework through an understanding of the shire and the context within which it operates (risk management, legislative compliance and internal controls) after considering the overall context in which the review occurs;
- Assess the implementation of the current framework;
- Assess the extent of evaluation of the current framework and its effectiveness in supporting the shire's objectives;
- Assess the current framework and improvements to the suitability, adequacy and effectiveness of the framework;
- Examine the current process for the shire's systematic application of policies, procedures and practices to the activities of communicating and consulting, establishing context, assessing, treating, monitoring, reviewing, recording and reporting risk, internal controls and legislative compliance; and
- Report to the CEO to assist their assessment on the appropriateness and effectiveness of current systems and procedures.

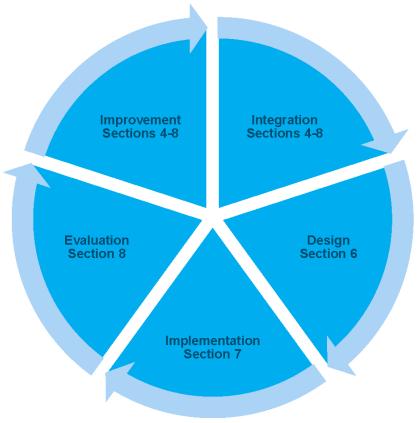
This evaluation is based on interviews with key staff, examination of requested documentation listed in the Appendices and reference to any external audit reports or reviews previously conducted.

5.0 Appropriate Framework

5.1 Risk Management, Internal Control and Legislative Compliance

The following framework was identified as being appropriate for risk management, internal control and legislative compliance for the Shire of Shark Bay, after consideration of the current internal and external influences, detailed in section 2.1.

Diagram 2. Risk Management, Internal Control and Legislative Compliance Framework



Source: Australia/New Zealand Standard ISO 31000:2018

A high-level analysis of risk management systems, internal controls and legislative compliance was undertaken which precluded detailed testing in all areas.

The results of our service, as outlined and detailed within the report to the CEO for implementation of improvements, are set out with reference to the structure of the above framework. We assessed the following areas:

Design	Implementation	Evaluation
6.1 Strategic Plans	7.1 Strategic and Operational Plans	8.1 Council and Audit Committee
6.2 Council Policies	7.2 Operational and Financial Procedures	8.2 Strategic and Operational Registers
	7.3 Human Resource Management and Practices	8.3 Annual Compliance Audit Returns
	7.4 Insurance	8.4 Complaint Handling
		8.5 Audit Practices
		8.6 Reviews required by the CEO

Integration along with Leadership and Commitment were assessed within each of the elements of the framework.

6.0 Other Matters

Disclaimer

Since the service provided in terms of this engagement comprise an advisory engagement and is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management in undertaking the consulting engagement. Accordingly, we do not express an audit opinion or a review conclusion to convey assurance for the service/s performed within our report.

Moore Australia (WA), a Perth based partnership of trusts ("the firm"), carries on business separately and independently from other Moore Australia member firms around Australia and Moore Global firms worldwide.

Sole Recourse

Services provided under this engagement are between the Shire of Shark Bay and Moore Australia (WA) Pty Ltd. Throughout this document, a reference to Moore Australia refers to Moore Australia (WA) Pty Ltd trading as agent ABN 99 433 544 961. The relationship is solely with Moore Australia (WA) Pty Ltd in respect of our appointment as professional advisors.

Moore Australia (WA) Pty Ltd is an independent member of the Moore Global Network Limited network. Neither the other member firms nor the correspondent firms of the network nor Moore Global Network Limited is responsible or accepts liability for the work or advice which Moore Australia (WA) Pty Ltd provides to its clients and in engaging our services you acknowledge and accepted that such other member and correspondent firms and Moore Global Network Limited do not owe you any duty in relation to the work or advice which we will from time to time provide to you or are required to provide to you and agree to hold such firms harmless from any actions, claims, suits, proceeding or damages which may arise from the services provided pursuant to our engagement.

Liability limited by a scheme approved under Professional Standards Legislation.

Copyright

© Moore Australia (WA) Pty Ltd

All rights reserved.

This work is subject to the Copyright Act 1968 which permits fair dealing for study, research, news reporting, criticism or review. Selected passages, tables or diagrams may be reproduced for such purposes provided acknowledgement of the source is included.

Any report, plan, presentation or document prepared and/or spreadsheet supplied will be prepared solely for the purpose set out in the engagement agreement and is not to be used for any other purpose or distributed to any other party without Moore Australia (WA) prior consent. Any reliance placed by a third party on the report is that party's responsibility.

Document Management

Version: 1
Status: Final
Date: 25 September 2025

Appendix A - Financial Management Systems Review

The following assessments were undertaken to evaluate the appropriateness and effectiveness of financial management system controls. Where we were unable to examine systems and procedures, comment has been provided throughout our report.

System	Description of Assessment
Bank reconciliation and petty cash management	Examination of procedures and review of maintenance and management practices undertaken by staff.
Trust funds	Examination of trust funds to determine proper accountability in the shire's financial management system and compliance with regulatory requirements.
Receipts and receivables	Examination of end of day banking procedures to determine if they were adequate in ensuring cash collection is being recorded and allocated properly to the general ledger. The receivables system including raising of invoices was also reviewed with limited testing in respect to allocation/posting.
Rates	The shire's rating procedures were examined to determine if they were adequate in ensuring rates were being imposed or raised correctly. This also included inspection of the rate record, rate notices, instalment notices, valuation reconciliations and general ledger. We randomly selected and tested rate notices which included: • sighting the notices; • re-performing the calculations; • ascertaining whether the valuations applied agree to Landgate's valuation roll/report and rate levies imposed are as per adopted budget; • ensuring the rate system is properly updated; and • checking proper posting to the general ledger.
Purchases, payments and payables (including purchase orders)	Random selection of payment transactions to determine whether purchases were authorised/budgeted and payments were supported, certified/authorised and correctly allocated. The shire's purchases, payments and payables system was also examined to determine if adequate controls were in place in ensuring liabilities are properly recorded and payments are properly controlled.
Payroll	A sample of employees were randomly selected from pay runs during the reporting period and detailed testing of each employee's pay was performed to help ensure: • the employee existed; • the correct rate of pay was used; • non-statutory deduction authorities are on hand; • time sheets were properly completed and authorised; • hours worked were properly authorised; and • allocations were reasonable and correctly posted. The shire's payroll system was also reviewed to determine if adequate controls were in place to help ensure wages and salaries are properly processed and payments are properly controlled.

6.0Appendix A - Financial Management Systems Review (continued)

System	Description of Assessment
Transaction card procedures	A review of the shire's transaction card procedures was performed to determine if adequate controls were in place. We randomly selected and tested credit card transactions to determine whether they are legitimate and usual in the context of the shire's operations. This included: • sighting tax invoices; • ascertaining whether the transaction is for bona fide shire business; and • determining whether transactions are in line with the shire's policy.
Fixed assets (including depreciation, acquisition, and disposal of property)	The fixed assets system including controls over acquisition and disposal of assets, updating of the fixed assets register, depreciation of fixed assets and reconciliation of the fixed assets register to the general ledger was examined. A sample of asset additions and disposals were judgmentally selected, and testing performed to ensure: • the tax invoices existed; • correct posting to the general ledger; • fixed assets register was promptly updated; and • classification of assets was correct. In addition, a sample of assets were judgmentally selected and testing performed to ensure the depreciation rates used are in line with the shire's policy.
Cost and administration allocation	The shire's cost and administration allocation system was examined to determine if indirect costs have been properly reallocated to various jobs/programs. This included review of the allocation basis and rates used to ensure they are appropriate and regularly reviewed.
Financial reports controls	The format of the annual report, annual financial report and monthly financial reports were reviewed for compliance with legislative requirements.
Budget and budget review	The 2024-25 budget document and documents surrounding budget adoption were reviewed to ensure compliance with regulatory requirements. The 2024-25 budget review was examined for statutory compliance.
Borrowings	Reconciliation of borrowings to the WATC loan schedules were examined.
Inventory	Inventory reconciliations and stock take procedures were examined.

Appendix B - Council Policies Examined

The Council Policies examined as part of the review were as follows:

Policy Topic
1. Governance
1.1 Frequency of Council Meetings
1.2 Policy Change and Review
1.3 Councillors Information Bulletin – Contents
1.4 Reimbursement of Councillors' Expenses
1.5 Council Representatives on External Committees and Bodies
1.6 Conference and Training Attendance
1.7 President's and Councillors' Reports
1.8 Instrument of Delegation
1.9 Honorary Freeman of the Shire of Shark Bay
1.10 Legal Proceedings and Prosecutions
1.11 Legal Representation Costs Indemnification
1.12 Shire Logo and Colours
1.13 Organisational Matters
1.14 Designated senior staff
1.15 Gratuity Payments to Employees
1.16 Additional superannuation contribution by employer
1.17 Use of Council Corporate Flight Account by Shire Staff
1.18 Internal Control Policy
1.19 Compliance Management Policy
1.20 Asset Management Policy
1.21 Gifts – Attendance at Events and Functions
1.22 Appointment of Acting Chief Executive Officer
1.23 Acknowledgment of Country Policy
1.24 Complaints Management
2. General Purpose Funding
2.1 Budget Consideration Processes
2.2 Financial Assistance/Donations
2.3 Plant Replacement Reserve
2.4 Investment of Surplus Funds
2.5 Debt Collection
2.6 Self-Supporting Loans
2.7 Purchasing Policy – Amounts Under $250,000
2.8 Local Price Purchasing Preference
2.9 Credit Cards
2.10 Shark Bay World Heritage Discovery and Visitor Centre – Merchandise Policy

6.0Appendix B - Council Policies Examined (continued)

3. Law, Order and Public Safety
3.1 Election Signs
4. Health
5. Education and Welfare
6. Housing
6.1 Allocation Criteria for Herald Denham Centre Units
7. Waste and Community Amenities
8. Recreation and Culture
8.1 Standard Conditions for Hire of Halls and Equipment
8.2 Standpipe and Bore
8.3 Use of Community Bus
8.4 Shark Bay World Heritage Discovery and Visitor Centre – Art Exhibits in Rose de Freycinet Art Gallery
9. Transport
9.1 Crossovers
9.2 Standards of Road Construction
9.3 Access Roads and Airstrips - Pastoral Ward
9.4 Street Names
9.5 Road Train Approvals
10. Building and Economic Services
10.1 Building Sites – Dust Suppression and Sand Drift Control, Litter Control
10.2 Protection of kerbs, roads and footpaths during construction work
11. Other Property and Services
11.1 Light Vehicles
11.2 Private Works
12. Risk Management
12.1 Risk Management Policy
13. Occupation, Health and Safety
13.1 Occupational, Health and Safety Policy

Appendix C - Plans Examined

The Plans examined as part of the review were as follows:

Plan	Status
Strategic Community Plan	2020-2030
Corporate Business Plan	2021-2025
Strategic Resource Plan	2021-2036
Code of Conduct for Councillors and Candidates	Adopted 24 February 2021
Code of Conduct for Employees	28 July 2021
Shire Waste Facility Emergency Response Plan	October 2019
Shire Office Emergency Response Plan	October 2019
Shire Discovery Centre Emergency Response Plan	October 2019
Shire Depot Emergency Response Plan	October 2019
Crisis Management & Business Continuity Response Plan	April 2023
Local Recovery Plan (LEMA)	June 2023
Record Keeping Plan	April 2023
Annual Report	2023-2024

Appendix D - Strategic and Operational Registers Examined

The registers examined as part of the review were as follows:

Registers
Tender Register
Delegations Register
Financial Interest Register
Cemetery Register
Key / Access Register
ICT Hardware and Software Register
Swimming Pool Inspection Register
Gifts and Contributions to Travel Register
Eating Houses Register
Development Applications Register
Official Complaints Register

Appendix E - Operational Guidelines

Risk Management

The internal control and risk management systems and programs are a key expression of a local government's attitude to effective controls. Good audit committee practices in monitoring internal control and risk management programs typically include:

Reviewing whether the local government has an effective risk management system and material operating risks to the local government are appropriately considered;

Reviewing whether the local government has a current and effective Business Continuity Plan (including disaster recovery) which is tested from time to time;

Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas:

- *potential non-compliance with legislation, regulations and standards and local government's policies*
- *important accounting judgements or estimates prove to be wrong*
- *litigation and claims*
- *misconduct, fraud and theft*
- *significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government*

Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure identified risks are monitored and new risks are identified, mitigated and reported;

Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;

Reviewing the effectiveness of the local government's internal control system with management and the internal and external auditors;

Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;

Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;

Should the need arise, meeting periodically with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment; and

Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.

Legislative Compliance

'The compliance programs of a local government are a strong indication of attitude towards meeting legislative requirements. Audit committee practices in regard to monitoring compliance programs typically include:

a) *Monitoring compliance with legislation and regulations*

b) *Reviewing the annual Compliance Audit Return and reporting to Council the results of that review*

6.0Appendix E - Operational Guidelines (continued)

Legislative Compliance (continued)

c) *Staying informed about how management is monitoring the effectiveness of its compliance and making recommendations for change as necessary*

d) *Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints*

e) *Obtaining assurance that adverse trends are identified and review management's Plans to deal with these*

f) *Reviewing management disclosures in financial reports of the effect of significant compliance issues*

g) *Reviewing whether the internal and / or external auditors have regard to compliance and ethics risks in the development of their Audit Plan and in the conduct of audit projects, and report compliance and ethics issues to the audit committee*

h) *Considering the internal auditor's role in assessing compliance and ethics risks in their Plan;*

i) *Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements*

j) *Complying with legislative and regulatory requirements imposed on audit committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest*

Internal Controls

'Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. Strategies to maintain sound internal controls are based on risk analysis of the internal operations of a local government.

An effective and transparent internal control environment is built on the following key areas:

a) *integrity and ethics;*

b) *policies and delegated authority;*

c) *levels of responsibilities and authorities;*

d) *audit practices;*

e) *information system access and security;*

f) *management operating style; and*

g) *human resource management and practices.*

Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.

6.0Appendix E - Operational Guidelines (continued)

Internal Controls (continued)

Aspects of an effective control framework will include:

a) *delegation of authority;*
b) *documented policies and procedures;*
c) *trained and qualified employees;*
d) *system controls;*
e) *effective Policy and process review;*
f) *regular internal audits*
g) *documentation of risk identification and assessment; and*
h) *regular liaison with auditor and legal advisors.*

The following are examples of controls that are typically reviewed:

a) *separation of roles and functions, processing and authorisation;*
b) *control of approval of documents, letters and financial records;*
c) *comparison of internal data with other or external sources of information;*
d) *limit of direct physical access to assets and records;*
e) *control of computer applications and information system standards;*
f) *limit access to make changes in data files and systems;*
g) *regular maintenance and review of financial control accounts and trial balances;*
h) *comparison and analysis of financial results with budgeted amounts;*
i) *the arithmetical accuracy and content of records;*
j) *report, review and approval of financial payments and reconciliations; and*
k) *comparison of the result of physical cash and inventory counts with accounting records.*

CONTACT US

Level 15, 2 The Esplanade,
Perth WA 6000
T 08 9225 5355
E localgov-wa@moore-australia.com.au
www.moore-australia.com.au



10.4 ENDORSEMENT OF THE SHIRE OF SHARK BAY RISK MANAGEMENT FRAMEWORK
CM00013

Author
Chief Executive Officer

Disclosure of Any Interest
Nil

Moved Cr Johns
Seconded Cr Fenny

Council Resolution

That Council:

1. **Endorses the Shire of Shark Bay Risk Management Framework as presented at Attachment 1.**

2. **Recommends that Council endorse the Risk Assessment and Acceptance Criteria at section 5 of the Framework, being the likelihood criteria, the consequence criteria, the risk matrix, the acceptance criteria and required response, and the risk appetite and tolerance statements.**

3. **Notes that the Framework is an administrative document of the Chief Executive Officer, and that amendments to the Risk Assessment and Acceptance Criteria are to be endorsed by Council.**

4. **Notes that the ratings recorded in the Shire's risk register are to be confirmed against the endorsed Risk Assessment and Acceptance Criteria, and that any material change in the risk profile is to be reported to the Committee.**

6/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley

Purpose of Report
To present the Shire of Shark Bay Risk Management Framework to the Audit, Risk and Improvement Committee for endorsement, and to seek the Committee's recommendation that Council endorse the Risk Assessment and Acceptance Criteria contained within it.

The Audit, Risk and Improvements Committee resolved at the committee meeting held on the 6 September 2026 to recommend that Council adopts the recommendation.

Background
Council Policy 12.1 Risk Management Policy refers to a supporting Risk Management Framework which contains the Risk Assessment and Acceptance Criteria, the risk

matrix and the risk register arrangements. The policy cannot operate as intended until that Framework is in place.

The Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls (Moore Australia (WA), report dated September 2025) identified the development and implementation of a risk management framework or strategy aligned to the current Risk Management Standard, and the formalisation of risk management procedures, as improvements required. The Framework at Attachment 1 has been prepared in response to that finding and to give effect to the policy.

When the revised Council Policy 12.1 was considered, the preparation of the supporting Framework was identified as a matter requiring a target completion date. The Framework is now presented for endorsement.

Comment

The Framework is prepared in accordance with AS/NZS ISO 31000:2018 Risk management - Guidelines and is applied in a manner proportionate to the size, resources, capacity and operating context of a small regional local government, as required by the policy. Where the Framework is inconsistent with the policy, the policy prevails.

The Framework sets out the purpose and status of the document; its scope; the legislative context; the six risk categories and three risk contexts used to classify risks; the Risk Assessment and Acceptance Criteria; the risk management process; the risk register arrangements; roles, responsibilities and reporting; the review cycle; related documents; and document control.

The Risk Assessment and Acceptance Criteria

The Risk Assessment and Acceptance Criteria at section 5 of the Framework comprise the likelihood criteria (Table 1), the consequence criteria (Table 2), the risk matrix (Table 3), the acceptance criteria and required response (Table 4), and the risk appetite and tolerance statements at section 5.5.

Likelihood is assessed on a five point scale, from Almost Certain, being expected to occur in most circumstances or more than once per year, to Rare, being only in exceptional circumstances or less than once in 20 years. Consequence is assessed on a five point scale, from Catastrophic to Insignificant, with descriptors expressed across the Shire's six risk categories, including financial thresholds expressed as a percentage of asset value or budget. Where a risk has effects in more than one category, the highest applicable consequence is used.

The risk matrix resolves the assessed likelihood and consequence into a rating of Very low, Low, Medium, High or Extreme. The acceptance criteria then determine the response required for each rating, the level at which the risk is accepted, and the body to which it is reported. A risk rated Extreme requires immediate corrective action and is accepted by Council. A risk rated High requires prioritised action and additional controls, is accepted by the Chief Executive Officer, and is reported to the Committee at least annually. Risks rated Medium, Low and Very low are managed through documented procedures and routine supervision and are accepted by the relevant senior employee as risk owner.

The appetite statements record that the Shire maintains an inherent low appetite for risk as a public body; has no appetite for risks that may result in the serious injury or death of any person, and no appetite for deliberate breaches of legislation, or for fraud, corruption or misconduct, with a zero tolerance for breaches of regulatory obligations; has a low appetite for risks to its financial sustainability, to the World Heritage environment in which it operates, and to its reputation; and has a considered appetite for risk where it is necessary to improve services, pursue grant funding or deliver community outcomes, provided the risks are identified, assessed and treated.

Proportionality for a regional local government

The Framework applies the risk management process set out in clause 6 of the Standard, being communication and consultation; establishing the scope, context and criteria; risk identification; risk analysis; risk evaluation; risk treatment; monitoring and review; and recording and reporting. Consistent with the policy, it commits the Shire to a single consolidated risk register rather than multiple registers, concentrates detailed analysis and formal treatment plans on risks rated high or extreme, uses existing management and Council meeting processes rather than additional forums, relies on standard templates for project, event and procurement risk, and requires a risk comment in reports to Council.

Reporting is set at an annual review of the register by the Chief Executive Officer and senior employees, an annual report on the risk profile to the Committee, and the statutory review under regulation 17 not less than once in every four financial years. That cadence is deliverable within existing staff resources.

Matters for the Committee's attention

Three matters are drawn to the Committee's attention.

1. Council Policy 12.1 does not specify the level at which risks of each rating are accepted. Table 4 of the Framework proposes that a risk rated Extreme is accepted by Council, a risk rated High by the Chief Executive Officer, and risks rated Medium, Low and Very low by the relevant senior employee as risk owner. This fills a gap in the policy and is a governance position for the Committee and Council to confirm.

2. The ratings presently recorded in the Shire's risk register were assessed against the draft criteria. Once the criteria are endorsed by Council, those ratings are to be confirmed by the risk owners and the Executive Leadership Team, and any material change in the risk profile reported to the Committee.

Statutory Environment

Local Government Act 1995 section 7.1A requires a local government to establish a committee of its council under section 5.8 to be called the audit, risk and improvement committee. An employee of the local government is not to be a member, and the presiding member and any deputy presiding member cannot be a council member of the local government or of any other local government.

Local Government (Audit) Regulations 1996 regulation 16 sets out the functions of the audit, risk and improvement committee. Relevantly, regulation 16(b) provides that the Committee is to receive and review reports on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government's systems and procedures in relation to financial management, legislative compliance and risk management.

Local Government (Audit) Regulations 1996 regulation 17 requires the Chief Executive Officer to review the appropriateness and effectiveness of the local government's systems and procedures in relation to financial management, legislative compliance and risk management, to review each of those matters not less than once in every four financial years, and to report to the audit, risk and improvement committee the results of each review.

Local Government (Audit) Regulations 1996 Regulations 16 and 17 in their current form were inserted by the Local Government Regulations Amendment Regulations (No. 4) 2025 (SL 2025/211) and took effect on 1 January 2026.

Local Government (Financial Management) Regulations 1996 regulation 5 requires the Chief Executive Officer to establish efficient systems and procedures for the matters listed in that regulation, and to ensure that the resources of the local government are effectively and efficiently managed.

Policy Implications
The Framework is the supporting document referred to in Council Policy 12.1 Risk Management Policy and gives effect to it. Council Policy 1.18 Internal Control Policy and Council Policy 1.19 Compliance Management Policy remain to be amended for consistency with the current regulations.

Financial Implications
There are no direct financial implications arising from the endorsement of the Framework. Its implementation and the ongoing maintenance of the risk register will be undertaken within existing staff resources.

Strategic Implications
Effective risk management supports the delivery of the objectives in the Shire's Plan for the Future and Shire’s strategic focus area of a transparent, resilient organisation demonstrating leadership and good governance.

Risk Assessment
Operating a risk management policy without the supporting criteria, matrix and register arrangements carries a governance risk, in that risks cannot be assessed consistently or escalated on a common basis. Endorsing the Framework reduces that risk.

A residual risk remains until the Risk Assessment and Acceptance Criteria are endorsed by Council and the ratings in the register are confirmed against them. That residual risk is managed by recommendation 2 and by the confirmation of ratings referred to in recommendation 4.

Attachments
Attachment # 1 Risk Management Framework

Voting Requirements
Simple Majority Required

Signatures
Chief Executive Officer *D Chapman*
Date of Report 8 September 2026

ATTACHMENT # 1

Shire of Shark Bay

Risk Management Framework
Incorporating the Risk Assessment and Acceptance Criteria and the Risk Matrix
Draft 2026 — supporting Council Policy 12.1 Risk Management Policy

1. Purpose and status

This Framework supports Council Policy 12.1 Risk Management Policy. The Policy sets Council's commitment and objectives for the management of risk. This Framework sets out how that commitment is given effect, and contains the Risk Assessment and Acceptance Criteria, the risk matrix and the risk register arrangements to which the Policy refers.
The Framework is prepared in accordance with AS/NZS ISO 31000:2018 Risk management - Guidelines and is applied in a manner proportionate to the size, resources, capacity and operating context of a regional WA local government, as required by the Policy. Where this Framework is inconsistent with the Policy, the Policy prevails.
The Framework is an administrative document of the Chief Executive Officer. The Risk Assessment and Acceptance Criteria at section 5, which express Council's risk appetite, are endorsed by Council.

2. Scope

This Framework applies to all council members, employees, volunteers, contractors and consultants of the Shire, and to all Shire functions, services, projects, decisions, events and facilities.

3. Legislative context

Local Government Act 1995 section 7.1A requires a local government to establish a committee of its council under section 5.8 to be called the audit, risk and improvement committee. An employee of the local government is not to be a member, and the presiding member and any deputy presiding member cannot be a council member of the local government or of any other local government.
Local Government (Audit) Regulations 1996 regulation 16 sets out the functions of the audit, risk and improvement committee, which include receiving and reviewing reports on the appropriateness and effectiveness of, and recommending to the council improvements to, the local government's systems and procedures in relation to financial management, legislative compliance and risk management, and receiving and reviewing reports on, and recommending improvements to, the implementation of actions the local government has decided to take in response.
Local Government (Audit) Regulations 1996 regulation 17 requires the Chief Executive Officer to review the appropriateness and effectiveness of the local government's systems and procedures in relation to financial management, legislative compliance and risk management. Each of those matters must be reviewed not less than once in every four financial years, and the results of each review must be reported to the audit, risk and improvement committee. Regulations 16 and 17 in their current form were inserted by the Local Government Regulations Amendment Regulations (No. 4) 2025 (SL 2025/211) and took effect on 1 January 2026.
Local Government (Financial Management) Regulations 1996 regulation 5 requires the Chief Executive Officer to establish efficient systems and procedures for the matters listed in that regulation, and to ensure that the resources of the local government are effectively and efficiently managed.

4. Risk criteria: categories and contexts

Risks are classified against the following six categories. The categories are used to group risks in the register and to identify concentrations of exposure.

Risk category	Description
Performance	Ability to achieve key objectives within available resources; potential loss of infrastructure.
Financial	Loss of assets; impact on revenues or costs; external audit issues; mismanagement of funds.
Environmental	Harm to the environment.
Reputation	Adverse publicity or loss of community confidence.
Service Delivery / Business Interruption	Loss of service or disruption to business processes and service delivery, including a lack of skilled resources.
Legislative / Regulatory / Policy / WHS	Misconduct, injury, or failure to meet statutory, regulatory or compliance requirements.

Each risk is also assigned a context, being Strategic where it affects the Council's ability to deliver its strategic objectives, Operating where it arises from operational activities, or Projects where it arises from a capital or infrastructure project.

5. Risk Assessment and Acceptance Criteria

The criteria in this section are the Risk Assessment and Acceptance Criteria referred to in Council Policy 12.1. They are to be applied consistently to all risks reported at a corporate level. For operational purposes such as projects, or to satisfy external stakeholder requirements, alternative criteria may be used, provided they do not exceed the appetite set out at section 5.5 and are noted within the individual risk assessment and approved by a member of the Executive Leadership Team.

5.1 Likelihood criteria (Table 1)

Likelihood is assessed on the following five point scale, having regard to the effectiveness of the controls presently in operation.

Likelihood	Score	Descriptor	Indicative frequency
Almost Certain	5	Expected to occur in most circumstances, or occurs regularly	More than once per year
Likely	4	Occurrence is noticeable, or is likely to occur	At least once per year
Possible	3	Occurs occasionally, or may occur	At least once in 5 years
Unlikely	2	Occurs infrequently, or is not likely to occur	At least once in 10 years
Rare	1	Only occurs in exceptional circumstances	Less than once in 20 years

5.2 Consequence criteria (Table 2)

Consequence is assessed on the following five point scale. Where a risk has effects in more than one category, the highest applicable consequence is used.

Consequence	Score	Descriptor across the risk categories
Catastrophic	5	Unable to achieve key objectives; loss or budget deviation greater than 15 per cent of asset value or budget, or audit unable to be completed; catastrophic long term environmental harm; sustained loss of public confidence; major or protracted loss of service; criminal non-compliance, or death.
Major	4	Major impact on objectives; 5 to 15 per cent of asset value or budget, or audit qualification; significant long term environmental harm; major and persistent adverse publicity; loss of an important service for a short period; serious injuries or significant breaches of the Code of Conduct.
Moderate	3	Moderate impact on objectives; 2 to 5 per cent of asset value or budget, or significant management letter issues; significant short term environmental harm; reputational damage with a specific audience; major effect on a service for a short period; serious injury or illness, or a breach of the Code of Conduct.
Minor	2	Minor impact on objectives; less than 2 per cent of asset value or budget, or minor management letter issues; minor transient environmental harm; minor reputational damage; brief disruption to a service; first aid treatment or a minor lost time injury.
Insignificant	1	Negligible impact on objectives; insignificant loss; negligible environmental harm; minor unsubstantiated publicity; negligible effect on a process; an incident with no injury or a minor injury.

5.3 Risk matrix (Table 3)

The risk rating is determined by reading the assessed likelihood against the assessed consequence in the following matrix. The rating so determined is the inherent risk rating, being the rating that applies with the controls presently in operation.

Likelihood \ Consequence	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
Almost Certain (5)	Medium	High	High	Extreme	Extreme
Likely (4)	Medium	Medium	High	High	Extreme
Possible (3)	Low	Medium	Medium	High	High
Unlikely (2)	Low	Low	Medium	Medium	High
Rare (1)	Very low	Low	Low	Medium	Medium

5.4 Acceptance criteria and required response (Table 4)

The rating determines the response required, the level at which the risk is accepted, and the body to which it is reported.

Rating	Required response	Accepted by	Reported to
Extreme	Immediate corrective action. A documented treatment plan is required, with an	Council	Committee and Council, as soon as practicable

	assigned risk owner and target completion date.		
High	Prioritised action required. A documented treatment plan is required, with an assigned risk owner and target completion date. Additional controls are required.	Chief Executive Officer	Committee, at least annually
Medium	Planned action required. Managed through documented procedures and routine supervision; a treatment plan is not required unless the risk owner considers one necessary.	Relevant senior employee as risk owner	Chief Executive Officer
Low	Planned action required. Managed through documented procedures.	Relevant senior employee as risk owner	Chief Executive Officer
Very low	Manage by routine procedures. No further action required.	Relevant senior employee as risk owner	Recorded in the register only

5.5 Risk appetite and tolerance

Council Policy 12.1 states Council's appetite in broad terms. This Framework applies that appetite as follows.

As a public body the Shire maintains an inherent low appetite for risk, in order to protect its reputation and the public funds it holds.

The Shire has no appetite for risks that may result in the serious injury or death of any person, and no appetite for deliberate breaches of legislation, or for fraud, corruption or misconduct. A zero tolerance applies to breaches of regulatory obligations and legislative requirements.

The Shire has a low appetite for risks to its financial sustainability, to the World Heritage environment in which it operates, and to its reputation. Appetite for risk in service delivery, finance, health, safety and the environment is low to medium, and such risks require treatment with effective controls.

The Shire has a considered appetite for risk where it is necessary to improve services, pursue grant funding or deliver community outcomes, provided the risks are identified, assessed and treated.

Where a risk is rated high or extreme, additional controls are required. Where a risk cannot be reduced below high, the controls must be closely monitored. For risks in the medium to high range, the Shire will mitigate by taking out insurance where it is available and economic to do so.

Any risk rated high or extreme that cannot be treated immediately must be escalated to the Chief Executive Officer, recorded in the risk register with an assigned risk owner and treatment timeframe, and reported to the Audit, Risk and Improvement Committee. Where the risk cannot be treated within the adopted budget, it must be reported to the Committee and to Council.

6. Risk management process

The Shire applies the risk management process set out in clause 6 of AS/NZS ISO 31000:2018. The steps are applied as follows.

Communication and consultation. Risk is discussed at Executive Leadership Team meetings, with the relevant employees, and with Council through officer reports. Risk owners are consulted on the assessment and treatment of risks in their areas of responsibility.
Establishing the scope, context and criteria. The context is that of a small regional local government in a World Heritage area, with a small workforce and a rate base that limits the resources available. The criteria are those set out at section 5.
Risk identification. Risks are identified from the annual review of the register, officer knowledge of operations, incidents and near misses, complaints, internal and external audit findings, reviews carried out under regulation 17, the compliance audit return, insurance claims, and matters raised in officer reports to Council.
Risk analysis. Each risk is expressed as a cause, an event and a potential consequence. The controls presently in operation are recorded. Likelihood and consequence are then assessed against Tables 1 and 2, having regard to the effectiveness of those controls.
Risk evaluation. The rating is read from the matrix at Table 3 and compared against the acceptance criteria at Table 4 and the appetite at section 5.5, to determine whether the risk is acceptable and what response is required.
Risk treatment. Treatment options are to avoid the risk by not commencing or by discontinuing the activity; to remove the source of the risk; to change the likelihood or the consequence; to share the risk, including through insurance or contract; or to retain the risk by informed decision. The option selected, the risk owner and the target completion date are recorded.
Monitoring and review. The register is reviewed by the Chief Executive Officer and senior employees at least annually. Progress against treatments is monitored by the risk owner and reported to the Chief Executive Officer.
Recording and reporting. Risks are recorded in the register. Reporting occurs in accordance with section 8.

7. The risk register

A single consolidated risk register is maintained for strategic, operating and project risks, rather than separate registers. Each entry records the risk identifier, the risk category and context, the risk title, the risk description expressed as cause, event and potential consequence, the existing controls, the source and evidence, the assessed likelihood and consequence and their scores, the inherent risk rating, the required response, the recommended treatment, the risk owner by role, the body to which the risk is reported, and the target residual rating.
The register is maintained by the Chief Executive Officer. Because it records in specific terms where the Shire's controls are weak, the register is not published. It is available to members of the Audit, Risk and Improvement Committee and to council members on request, and a summary is presented to the Committee for the purposes of the reporting required by Council Policy 12.1.
Consistent with the proportionality provisions of Council Policy 12.1, detailed analysis and formal treatment plans are concentrated on risks rated high or extreme; risk is considered through existing management and Council meeting processes rather than through additional committees or forums; standard templates and checklists are used for the assessment of project, event and procurement risk; and reports to Council include a risk comment identifying any material risk associated with the officer recommendation.

8. Roles, responsibilities and reporting

Roles and responsibilities are as set out in Council Policy 12.1. The allocation of risk management roles, responsibilities and accountabilities is the responsibility of the Chief Executive Officer. The following reporting applies.
Risk owners report new and emerging risks to the Chief Executive Officer as they arise, and report progress against agreed treatments.

The Chief Executive Officer and senior employees review the register at least annually. A report on the Shire's risk profile, including risks rated high or extreme and progress against agreed treatments, is provided to the Audit, Risk and Improvement Committee at least annually.
The Chief Executive Officer reviews the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management not less than once in every four financial years, as required by regulation 17 of the *Local Government (Audit) Regulations 1996*, and reports the results of each review to the Audit, Risk and Improvement Committee. The risk register forms part of the evidence base for that review.
The Committee performs the functions set out in regulation 16 of the *Local Government (Audit) Regulations 1996* in relation to those reports, and makes recommendations to Council.

9. Review of this Framework

This Framework is reviewed by the Chief Executive Officer and senior employees at least every two years, in conjunction with the review of Council Policy 12.1, or earlier if there is a material change in legislation, in AS/NZS ISO 31000, or in the Shire's operating context. Amendments to the Risk Assessment and Acceptance Criteria at section 5 are to be endorsed by Council.

10. Related documents

Council Policy 12.1 Risk Management Policy; Council Policy 1.18 Internal Control Policy; Council Policy 1.19 Compliance Management Policy; Council Policy 13.1 Occupational, Health and Safety Policy; Shire of Shark Bay Risk Register and Treatment Action Plan; Crisis Management and Business Continuity Response Plan; Code of Conduct for Council Members, Committee Members and Candidates; Code of Conduct for Employees.

11. Document control

Version: 1 (Draft)
Endorsed by the Audit, Risk and Improvement Committee: 16 September 2026
Risk Assessment and Acceptance Criteria endorsed by Council: XX September 2026
Next review due: September 2028

11.0 FINANCE REPORT

11.1 SCHEDULE OF ACCOUNTS PAID TO BE RECEIVED
CM00017

Author
Finance Officer / Accounts Payable

Disclosure of any Interest
Nil

Moved Cr Fenny
Seconded Cr Smith

Council Resolution
That the cheques and electronic payments as per the attached schedules of accounts for payment totalling $895,908.47 be accepted.

6/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley

Comment
The schedules of accounts for payment covering -

Municipal fund BPay payments for the month of August 2026 totalling $1,810.91

Municipal fund credit card direct debits from Bankwest for the month of August 2026 totalling $20,065.45

Municipal fund direct debits from Commonwealth Bank for the month of August 2026 totalling $44,621.69

Municipal fund account electronic payment numbers MUNI 35205 to 35311 totalling $707,897.74

Municipal fund account for August 2026 payroll totalling $121,512.68

The schedule of accounts submitted to each member of Council on 24 September 2026, has been checked and are fully supported by vouchers and invoices. All vouchers and invoices have been duly certified as to the receipt of goods and services and the cost of goods and services received.

LEGAL IMPLICATIONS
Section 13.3 of the Local Government (Financial Management) Regulations 1996, requires that a list of payments be presented to Council on a monthly basis. This is a compliance item.

POLICY IMPLICATIONS
There are no policy implications associated with this item.

FINANCIAL IMPLICATIONS
The payments listed have been disbursed throughout the month.

STRATEGIC IMPLICATIONS
Outcome 1.2 To improve fiscal management practices and procedures and maximise operating revenue and social capital.

RISK MANAGEMENT
These payments have been paid and are subject to internal checks and appraisals and therefore are considered a low risk to council.

Voting Requirements
Simple Majority Required

Signature

Chief Executive Officer *D Chapman*

Date of Report 11 September 2026

SHIRE OF SHARK BAY – MUNI
ELECTRONIC BPAY TRANSACTIONS
AUGUST 2026

NAME	DATE	DESCRIPTION	AMOUNT
BPAY	04/08/2026	AWARE SUPER	$ 94.49
BPAY	04/08/2026	GESB	$ 756.12
BPAY	08/08/2026	ESSENTIAL WORKERS ACCOMMODATION, 7 FREYCINET DRIVE – WATER USAGE AND SERVICE CHARGES DURING BUILDING PROCESS 26 MAY TO 28 JULY 2026	$ 15.20
BPAY	31/08/2026	AWARE SUPER	$ 188.98
BPAY	31/08/2026	GESB	$ 756.12
		TOTAL	**$ 1,810.91**

SHIRE OF SHARK BAY – CBA CREDIT CARD
PAID 31 AUGUST 2026 **TOTAL $ 20,065.45**

CEO

DATE	NAME	DESCRIPTION	AMOUNT
28/07/2026	LS SHORELINE BY SHARK BAY ECO TOURS DENHAM AUS	REFRESHMENTS FOR MEETING WITH MOORE	$ 14.50
3/08/2026	SHIRE OF SHARK BAY DENHAM	BSL LEVY COLLECTION PERMIT #3554 U1 7 FREYCINET DRIVE	$ 1,093.26
3/08/2026	SHIRE OF SHARK BAY DENHAM	BSL LEVY COLLECTION PERMIT #3555 U2 7 FREYCINET DRIVE	$ 1,093.26
3/08/2026	SHIRE OF SHARK BAY DENHAM	BSL LEVY COLLECTION PERMIT #3557 U4 7 FREYCINET DRIVE	$ 1,093.26
3/08/2026	SHIRE OF SHARK BAY DENHAM	BSL LEVY COLLECTION PERMIT #3558 U5 7 FREYCINET DRIVE	$ 1,093.26
3/08/2026	SHIRE OF SHARK BAY DENHAM	BSL LEVY COLLECTION PERMIT #3559 U6 7 FREYCINET DRIVE	$ 1,093.26

6/08/2026	LS SHORELINE BY SHARK BAY ECO TOURS DENHAM AUS	REFRESHMENTS FOR MEETING WITH SHIRE PRESIDENT	$	14.00
11/08/2026	LS SHORELINE BY SHARK BAY ECO TOURS DENHAM AUS	REFRESHMENTS FOR MEETING WITH WORKS MANAGER	$	13.50
11/08/2026	VELOCITY VEHICLE GROUP REGENCY PARK AUS	TRIM MOLDING AND LAMP ASSY SIGNALER FOR MITSUBISHI FUSO CANTER (P208)	$	564.55
12/08/2026	LS SHORELINE BY SHARK BAY ECO TOURS DENHAM AUS	REFRESHMENTS FOR WALGA ROADWISE MEETING	$	14.50
18/08/2026	OKFAY ORDER 613212 LONDON GBR	10x 6-TIER OPEN-BACK PINE BOOKCASES INCLUDING FREIGHT GRANT FUNDED	$	4,483.33
25/08/2026	SP AF FAW LAWSON NSW	PICTON RECEPTION DESK WITH LED INCLUDING FREIGHT GRANT FUNDED	$	3,159.00
26/08/2026	LS SHORELINE BY SHARK BAY ECO TOURS DENHAM AUS	COFFEE BEANS FOR THE ADMINISTRATION OFFICE	$	65.00
26/08/2026	LS SHORELINE BY SHARK BAY ECO TOURS DENHAM AUS	REFRESHMENTS FOR MEETING WITH SHIRE PRESIDENT	$	19.50
		TOTAL	**$**	**13,814.18**

EMCD

DATE	NAME	DESCRIPTION	AMOUNT
27/07/2026	SQUIZIFY AUGUSTINE HE QLD	I'M ALERT FOOD SAFETY - D-SMALL COUNCIL SUBSCRIPTION 01 JULY 2026 TO 30 JUNE 2027	$ 330.00
3/08/2026	SKIDDAW VIEW PTY LTD NORTHAM	ACCOMMODATION FOR RANGER DURING RANGER TRAINING IN NORTHAM	$ 820.04
7/08/2026	OPENAI CHATGPT SUBSCRIPTION SAN FRANCISCO CA	OPENAI CHATGPT SUBSCRIPTION FOR EMCD - 06 JULY TO 06 AUGUST 2026	$ 71.09

7/08/2026	OPENAI CHATGPT SUBSCRIPTION SAN FRANCISCO CA	INTERNATIONAL TRANSACTION FEE - OPENAI CHAT SUBSCRIPTION	$	1.78
13/08/2026	SNAPFORMS MELBOURNE VIC	SNAPFORMS SUBSCRIPTION FOR COMMUNITY DEVELOPMENT SURVEYS AND FORMS - 12 AUGUST TO 12 SEPTEMBER 2026	$	89.00
20/08/2026	TRANSPORT WA PERTH	ROAD TRAVEL PERMIT FOR JINKER (P175) VALID FROM 12PM, 19 AUGUST 2026 TO 12PM, 19 AUGUST 2027	$	237.75
		TOTAL	**$**	**1,549.66**

MFA

DATE	NAME	DESCRIPTION		AMOUNT
28/07/2026	TVH AUSTRALASIA WELSHPOOL WA	O-RINGS FOR HAKO CITYMASTER STREET SWEEPER (P228)	$	7.17
30/07/2026	ROCKBOX AUSTRALIA BIBRA LAKE WA	STEEL SHELF SET TO GO IN TOOLBOX ON RANGER VEHICLE (P231)	$	177.76
31/07/2026	ZLR UNIMEC ROLLERS CAMILLO AUS	V BELT FOR HAKO CITY MASTER STREET SWEEPER (P228)	$	161.00
5/08/2026	BELONG MELBOURNE AUS	BELONG INTERNET 04 AUGUST TO 03 SEPTEMBER 2026 FOR DENHAM TOWN HALL DOOR ENTRY	$	20.00
6/08/2026	BITE BBSHORELINE BY S SANCROX NSW	STAFF REFRESHMENTS	$	34.91
7/08/2026	MYO THE TRUSTEE FOR THE DENHAM AUS	YOUTH LEADERSHIP PROGRAM AT BIG LAGOON 22-23 NOVEMBER 2025	$	2,239.85
10/08/2026	SP DSHOP.COM.AU CLONTARF QLD	BOOKCASES FOR LIBRARY INCLUDING FREIGHT GRANT FUNDED	$	971.29
10/08/2026	LS SHORELINE BY SHARK DENHAM AUS	STAFF REFRESHMENTS	$	16.10
17/08/2026	SKIDDAW VIEW PTY LTD NORTHAM	MEALS FOR RANGER DURING RANGER TRAINING IN NORTHAM	$	147.30
17/08/2026	LS SHORELINE BY SHARK DENHAM AUS	STAFF REFRESHMENTS	$	23.50

17/08/2026	OKFAY ORDER 613207 LONDON GBR	SWIVEL COAT RACK WITH SHELVES FOR LIBRARY INCLUDING FREIGHT GRANT FUNDED	$	251.63
19/08/2026	SMP WESTERN INDEPENDENT WEBBERTON WA	FREIGHT ONLY - TOURISM BROCHURES FOR DISCOVERY CENTRE	$	150.00
19/08/2026	GREAT WATER FILTER AUS CHELTENHAM VIC	WATER FILTER FOR DISCOVERY CENTRE	$	195.00
21/08/2026	STARLINK INTERNET SYDNEY AUS	STARLINK INTERNET 20 AUGUST TO 20 SEPTEMBER 2026 FOR CEO VEHICLE (P235), REFUSE SITE, MOBILE UNIT FOR BUSH FIRE BRIGADE AND SPARE ONE ON STANDBY MODE	$	60.00
26/08/2026	LS SHORELINE BY SHARK DENHAM AUS	STAFF REFRESHMENTS	$	46.10
		TOTAL	**$**	**4,701.61**

SHIRE OF SHARK BAY – MUNI DIRECT DEBITS
AUGUST 2026

DD #	DATE	NAME	DESCRIPTION	AMOUNT
DD19041.1	03/08/2026	SUPERLOOP LIMITED	SUPERLOOP INTERNET CHARGES FOR ADMINISTRATION OFFICE - 18 JULY TO 17 AUGUST 2026	-105.00
DD19041.2	10/08/2026	SUPERLOOP LIMITED	SUPERLOOP INTERNET CHARGES FOR 51 DURLACHER STREET - 25 JULY TO 24 AUGUST 2026	-90.00
DD19054.1	07/08/2026	URL NETWORKS PTY LTD	SHIRE OFFICES TELEPHONE CHARGES - JULY 2026	-136.62
DD19060.1	09/08/2026	ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTIONS	-670.10
DD19060.2	09/08/2026	MLC SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-193.30
DD19060.3	09/08/2026	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	-349.54
DD19060.4	09/08/2026	ONE SUPER	SUPERANNUATION CONTRIBUTIONS	-308.42
DD19060.5	09/08/2026	CRUELTY FREE SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-314.27
DD19060.6	09/08/2026	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	-3582.80

DD #	DATE	NAME	DESCRIPTION	AMOUNT
DD19060.7	09/08/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	-2897.47
DD19060.8	09/08/2026	THE BENDIGO SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	-356.04
DD19060.9	09/08/2026	HOSTPLUS PTY LTD	SUPERANNUATION CONTRIBUTIONS	-1022.36
DD19063.1	09/08/2026	AMP SUPER DIRECTIONS FUND	SUPERANNUATION CONTRIBUTIONS	-1020.87
DD19073.1	14/08/2026	WATER CORPORATION - OSBORNE PARK	INDEPENDENT LIVING UNITS – WATER USAGE	-618.47
DD19073.1	14/08/2026	WATER CORPORATION - OSBORNE PARK	INDEPENDENT LIVING UNITS – SERVICE CHARGES	-6245.52
DD19073.1	14/08/2026	WATER CORPORATION - OSBORNE PARK	65 BROCKMAN STREET - WATER USAGE AND SERVICE CHARGES	-214.62
DD19073.5	17/08/2026	WATER CORPORATION - OSBORNE PARK	51 DURLACHER STREET – WATER USAGE AND SERVICE CHARGES	-337.74
DD19073.5	17/08/2026	WATER CORPORATION - OSBORNE PARK	80 DURLACHER STREET – WATER USAGE AND SERVICE CHARGES	-433.06
DD19073.5	17/08/2026	WATER CORPORATION - OSBORNE PARK	5 SPAVEN WAY – WATER USAGE AND SERVICE CHARGES	-363.12
DD19073.5	17/08/2026	WATER CORPORATION - OSBORNE PARK	16A SUNTER PLACE - WATER USAGE AND SERVICE CHARGES	-330.60
DD19073.5	17/08/2026	WATER CORPORATION - OSBORNE PARK	16B SUNTER PLACE - WATER USAGE AND SERVICE CHARGES	-338.87
DD19073.2	19/08/2026	WATER CORPORATION - OSBORNE PARK	COMMUNITY HUB - WATER USAGE	-81.52
DD19073.2	19/08/2026	WATER CORPORATION - OSBORNE PARK	CHARLIE SAPPIE PARK - WATER USAGE	-9.04
DD19073.2	19/08/2026	WATER CORPORATION - OSBORNE PARK	ADMINISTRATION OFFICE – WATER USAGE AND SERVICE CHARGES	-647.19
DD19073.2	19/08/2026	WATER CORPORATION - OSBORNE PARK	COMMUNITY RESOURCE CENTRE – WATER USAGE AND SERVICE CHARGES	-131.95
DD19073.2	19/08/2026	WATER CORPORATION - OSBORNE PARK	FISH CLEANING FACILITIES – WATER USAGE	-1831.55

DD #	DATE	NAME	DESCRIPTION	AMOUNT
DD19073.2	19/08/2026	WATER CORPORATION - OSBORNE PARK	FORESHORE SHOWER BEACH FACILITIES – WATER USAGE	-111.44
DD19073.2	19/08/2026	WATER CORPORATION - OSBORNE PARK	CEMETERY – WATER USAGE	-54.22
DD19073.2	19/08/2026	WATER CORPORATION - OSBORNE PARK	DISCOVERY CENTRE – WATER USAGE AND SERVICE CHARGES	-1395.88
DD19073.2	19/08/2026	WATER CORPORATION - OSBORNE PARK	FISH CLEANING FACILITIES – SERVICE CHARGES	-79.97
DD19073.2	19/08/2026	WATER CORPORATION - OSBORNE PARK	RECREATION CENTRE – WATER USAGE AND SERVICE CHARGES	-323.12
DD19073.2	19/08/2026	WATER CORPORATION - OSBORNE PARK	DENHAM TOWN HALL – WATER USAGE AND SERVICE CHARGES	-4193.83
DD19073.3	20/08/2026	WATER CORPORATION - OSBORNE PARK	PIONEER PARK – WATER USAGE	-33.13
DD19073.3	20/08/2026	WATER CORPORATION - OSBORNE PARK	EMERGENCY SERVICES BUILDING - WATER USAGE ONCHARGEABLE TO SES AND ST JOHN AMBULANCE	-251.96
DD19073.4	21/08/2026	WATER CORPORATION - OSBORNE PARK	DEPOT – WATER USAGE	-3663.09
DD19073.4	21/08/2026	WATER CORPORATION - OSBORNE PARK	COMMUNITY STANDPIPE - SERVICE CHARGES JULY 2026	-27.53
DD19075.1	23/08/2026	ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTIONS	-493.76
DD19075.2	23/08/2026	MLC SUPER FUND	SUPERANNUATION CONTRIBUTIONS	-228.06
DD19075.3	23/08/2026	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	-349.54
DD19075.4	23/08/2026	ONE SUPER	SUPERANNUATION CONTRIBUTIONS	-308.43
DD19075.5	23/08/2026	CRUELTY FREE SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	-314.27
DD19075.6	23/08/2026	AWARE SUPER	SUPERANNUATION CONTRIBUTIONS	-3874.27
DD19075.7	23/08/2026	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	-3200.84
DD19075.8	23/08/2026	THE BENDIGO SUPERANNUATION PLAN	SUPERANNUATION CONTRIBUTIONS	-356.04
DD19075.9	23/08/2026	HOSTPLUS PTY LTD	SUPERANNUATION CONTRIBUTIONS	-921.12

DD #	DATE	NAME	DESCRIPTION	AMOUNT
DD19079.1	31/08/2026	SUPERLOOP LIMITED	SUPERLOOP INTERNET CHARGES FOR 65 BROCKMAN STREET AND 5 SPAVEN WAY - 17 AUGUST TO 16 SEPTEMBER 2026	-180.00
DD19060.10	09/08/2026	BRIGHTER SUPER	SUPERANNUATION CONTRIBUTIONS	-325.96
DD19060.11	09/08/2026	REST	SUPERANNUATION CONTRIBUTIONS	-130.32
DD19060.12	09/08/2026	COLONIAL FIRST STATE	SUPERANNUATION CONTRIBUTIONS	-356.04
DD19075.10	23/08/2026	BRIGHTER SUPER	SUPERANNUATION CONTRIBUTIONS	-325.96
DD19075.11	23/08/2026	REST	SUPERANNUATION CONTRIBUTIONS	-136.83
DD19075.12	23/08/2026	COLONIAL FIRST STATE	SUPERANNUATION CONTRIBUTIONS	-356.04
			TOTAL	**$ 44,621.69**

SHIRE OF SHARK BAY – MUNI EFT
AUGUST 2026
EFT #35205 – EFT #35311

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT35205	03/08/2026	NAPA AUTO PARTS	FILTER SERVICE KIT 4WD, FILTER OIL AND APEX+ 5W-30 FUEL EFFICIENT ENGINE OIL 5L FOR WORKS MANAGER VEHICLE (P224) AND CEO VEHICLE (P235)	-638.31
EFT35206	03/08/2026	ALAN MICHAEL KING	REFUND OF KERB BOND DEPSIT - PERMIT #3474	-2000.00
EFT35207	03/08/2026	BUNNINGS BUILDING SUPPLIES PTY LTD	CARGO NET FOR COASTMAC BOXTOP TRAILER (P182), WORKSHOP CONSUMABLES, SHOVEL TRENCHING FOR REFUSE SITE, SEALER FOR PARKS AND GARDENS AND DUSTPAN/BRUSH SETS FOR VARIOUS VEHICLES	-328.15
EFT35207	03/08/2026	BUNNINGS BUILDING SUPPLIES PTY LTD	STORAGE ORGANISER STANLEY FAT MAX PRO FOR COUNTRY SUPERVISOR VEHICLE (P230), RANGER VEHICLE (P231), ADMIN VEHICLE (P232) AND TOWN UTE (P233)	-150.92

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT35207	03/08/2026	BUNNINGS BUILDING SUPPLIES PTY LTD	HOSE COCK BRASSHARDS FOR FISH CLEANING FACILITIES	-117.84
EFT35208	03/08/2026	BIANCA ELISE MCNEAIR	BY THE BAY ARTIST TALK AND LOAN FEE – GRANT FUNDED	-878.00
EFT35209	03/08/2026	BOB WADDELL & ASSOCIATES	CONTRACT RATES OFFICER CHARGES	-264.00
EFT35210	03/08/2026	BEAVIS & SMITH CLEANING & CHEMICALS	PUREGIENE HANDTOWEL DISPENSER FOR PUBLIC TOILETS	-63.00
EFT35211	03/08/2026	HORIZON POWER	VACANT INDEPENDENT LIVING UNIT 19 - ELECTRICITY CHARGES 27 JUNE TO 27 JULY 2026	-36.84
EFT35211	03/08/2026	HORIZON POWER	VACANT INDEPENDENT LIVING UNIT 21 - ELECTRICITY CHARGES 27 JUNE TO 27 JULY 2026	-36.84
EFT35212	03/08/2026	TEAM GLOBAL EXPRESS PTY LTD	MONTHLY FREIGHT ACCOUNT - JULY 2026	-115.90
EFT35213	03/08/2026	LANDGATE (WA LAND INFORMATION AUTHORITY)	GROSS RENTAL INTERIM VALUATION - REGIONAL SCHEDULE NO G2026/6 06 JUNE TO 03 JULY 2026	-365.24
EFT35214	03/08/2026	WA OCEAN PARK PTY LTD	CATERING FOR ORDINARY COUNCIL MEETING 29 JULY 2026	-275.00
EFT35215	03/08/2026	OFFICEWORKS LTD	FILE RACK FOR COMMUNITY DEVELOPMENT AREA	-169.10
EFT35216	03/08/2026	STATEWIDE BEARINGS	VARIOUS PARTS FOR JOHN PAPAS 8X5 GEN-SET TRAILER (PP032)	-1131.75
EFT35217	03/08/2026	SNAPPER'S POST AND NEWS PTY LTD T/AS SHARK BAY NEWSAGENCY AND POSTAL AGENCY	NEWSAGENCY ACCOUNT 01 SEPTEMBER 2025 TO 07 JULY 2026	-190.32
EFT35218	03/08/2026	SCIENCE AND NATURE PTY LTD	SBDC MERCHANDISE - VARIOUS ANIMAL REPLICAS INCLUDING FREIGHT	-2129.45
EFT35219	03/08/2026	T-QUIP	HYDRAULIC FILTER FOR STREET SWEEPER - HAKO 1600 CITYMASTER (P228)	-843.34
EFT35220	04/08/2026	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	-164.76
EFT35221	05/08/2026	THE TRUSTEE FOR THE TENZO TRUST T/AS HARTOG COTTAGES	BOOKEASY OPERATOR PAYMENT - JULY 2026	-945.00
EFT35222	05/08/2026	SHARK BAY HOLIDAY COTTAGES	BOOKEASY OPERATOR PAYMENT - JULY 2026	-341.25

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT35223	05/08/2026	HAMELIN POOL CARAVAN PARK AND TOURIST CENTRE	BOOKEASY OPERATOR PAYMENT - JULY 2026	-212.50
EFT35224	05/08/2026	TTFT SALTWATER UNIT TRUST T/A BEACHSIDE BUSINESS PTY LTD	BOOKEASY OPERATOR PAYMENT - JULY 2026	-446.25
EFT35225	05/08/2026	ISLAND LIFE ADVENTURES PTY LTD	BOOKEASY OPERATOR PAYMENT - JULY 2026	-13035.75
EFT35226	05/08/2026	MONKEY MIA YACHT CHARTERS (ARISTOCAT)	BOOKEASY OPERATOR PAYMENTS - JULY 2026	-3425.62
EFT35227	05/08/2026	MONKEYMIA WILDSIGHTS	BOOKEASY OPERATOR PAYMENT - JULY 2026	-217.87
EFT35228	05/08/2026	PINNACLE COACHLINES	BOOKEASY OPERATOR PAYMENT - JULY 2026	-286.62
EFT35229	05/08/2026	RAC TOURISM ASSETS P/L T/A MONKEY MIA DOLPHIN RESORT	BOOKEASY OPERATOR PAYMENT - JULY 2026	-305.37
EFT35230	05/08/2026	SHARK BAY ECO TOURS	BOOKEASY OPERATOR PAYMENT - JULY 2026	-4803.73
EFT35231	05/08/2026	SHARK BAY COASTAL TOURS	BOOKEASY OPERATOR PAYMENT - JULY 2026	-2200.62
EFT35232	05/08/2026	SHIRE OF SHARK BAY - EFT	BOOKEASY OPERATOR COMMISSION - JULY 2026	-6877.25
EFT35233	05/08/2026	TASMAN HOLIDAY PARKS - DENHAM SEASIDE	BOOKEASY OPERATOR PAYMENT - JULY 2026	-178.76
EFT35234	08/08/2026	AUSTRALIA POST	MONTHLY POSTAL SERVICE - JULY 2026	-21.84
EFT35235	08/08/2026	BOC LIMITED	MONTHLY CONTAINER RENTAL - JULY 2026	-60.26
EFT35236	08/08/2026	BOB WADDELL & ASSOCIATES	CONTRACT RATES OFFICER CHARGES	-528.00
EFT35237	08/08/2026	BEAVIS & SMITH CLEANING & CHEMICALS	MONTHLY CLEANING ACCOUNT - JULY 2026	-29300.92
EFT35237	08/08/2026	BEAVIS & SMITH CLEANING & CHEMICALS	VARIOUS CLEANING CONSUMABLES – JULY 2026	-939.70
EFT35238	08/08/2026	SHARK BAY FUEL FISHING AND CAMPING CENTRE	MONTHLY SHIRE ACCOUNT - JULY 2026	-70.32
EFT35239	08/08/2026	SHARK BAY SUPERMARKET	MONTHLY SUPERMARKET ACCOUNT - JULY 2026	-241.12
EFT35240	08/08/2026	REFUEL AUSTRALIA	MONTHLY FUEL ACCOUNT - JULY 2026	-9833.24
EFT35241	08/08/2026	HORIZON POWER	STREET LIGHTING - JULY 2026	-5430.38
EFT35242	08/08/2026	IRWIN PLANT HIRE	LOAD AND HAUL CARDBOARD FROM SHARK BAY RUBBISH TIP TO STRANDLINE MINE SITE AND RETURN	-2178.00
EFT35243	08/08/2026	TEAM GLOBAL EXPRESS PTY LTD	MONTHLY FREIGHT ACCOUNT – JULY 2026	-245.75

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT35244	08/08/2026	LGISWA	EMPLOYEE ASSISTANCE PROGRAM (EPA) FOR THE PERIOD 01 JULY TO 31 DECEMBER 2026	-1999.31
EFT35245	08/08/2026	LISA YVONNE RUSSELL	SBDC MERCHANDISE - SEAGLASS BAGS	-217.50
EFT35246	08/08/2026	MIDWEST COURIERS	MONTHLY FREIGHT ACCOUNT – JULY 2026	-132.00
EFT35247	08/08/2026	MGN CIVIL PTY LTD	SHORTPAID AMOUNT – FINAL RETENTION RELEASE OF DENHAM FORESHORE REVETMENT WORKS – IN RELATION TO PURCHASE ORDER 12446	-90.00
EFT35248	08/08/2026	NATURALISTE PLUMBING PTY LTD	BACKFLOW DEVICE TESTING FOR METERS AT RECREATION CENTRE AND FISH CLEANING FACILITIES	-1200.00
EFT35249	08/08/2026	OFFICEWORKS LTD	STATIONERY ORDER AUGUST 2026 FOR ADMINISTRATION OFFICE, COMMUNITY DEVELOPMENT, DEPOT, REFUSE SITE AND DISCOVERY CENTRE	-763.47
EFT35250	08/08/2026	WINC AUSTRALIA PTY LIMITED	TONERS FOR RICOH IMC 2010 AT DISCOVERY CENTRE	-1212.20
EFT35251	08/08/2026	SHARK BAY STATE EMERGENCY SERVICE UNIT INC	LGGS 2026 / 2027 – PREVIOUSLY PAID QUARTERLY	-52250.00
EFT35252	08/08/2026	SHARK BAY BOWLING, SPORT AND RECREATION CLUB INC.	CONTRIBUTION TO SHARK BAY BOWLS, SPORT AND RECREATION CLUB BOWLING CARNIVAL	-1177.00
EFT35253	08/08/2026	SHARK BAY SKIPS PTY LTD	MONTHLY SKIP BIN LIFTS FORESHORE JULY 2026 – ONCHARGEABLE TO DOT	-2059.00
EFT35253	08/08/2026	SHARK BAY SKIPS PTY LTD	MONTHLY SKIP BIN LIFTS USELESS LOOP / SHARK BAY ROADS JULY 2026 - ONCHARGEABLE TO DBCA AND MAINROADS	-6006.00
EFT35254	08/08/2026	MOORE AUSTRALIA	CONTRACT FINANCIAL SERVICES TASKS	-2945.80
EFT35255	08/08/2026	TOWN PLANNING INNOVATIONS	GENERAL PLANNING SERVICES - JULY 2026	-8122.13
EFT35256	08/08/2026	WESTRAC PTY LTD	VARIOUS PARTS FOR CATERPILLAR TOOL CARRIER (P205)	-3646.55
EFT35257	08/08/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY	LEVY COLLECTION PERMITS #3554, #3555, #3556, #3557, #3558, #3559, #3573, #3574, #3575, #3576	-6868.37

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT35258	08/08/2026	SHIRE OF SHARK BAY - EFT	BSL LEVY COMMISSION PERMITS #3555, #3556, #3557, #3558, #3573, #3574, #3575, #3576	-40.00
EFT35258	08/08/2026	SHIRE OF SHARK BAY - EFT	REFUND OF PERMIT #3554 INCORRECT AMOUNT	-1516.20
EFT35258	08/08/2026	SHIRE OF SHARK BAY - EFT	REFUND OF BSL LEVY COMMISSION PERMIT #3554	-5.00
EFT35259	14/08/2026	SHARK BAY HOLIDAY COTTAGES	BOOKEASY OPERATOR PAYMENTS	-136.50
EFT35260	14/08/2026	HAMELIN POOL CARAVAN PARK AND TOURIST CENTRE	BOOKEASY OPERATOR PAYMENTS	-374.00
EFT35261	14/08/2026	TTFT SALTWATER UNIT TRUST T/A BEACHSIDE BUSINESS PTY LTD	BOOKEASY OPERATOR PAYMENTS	-174.12
EFT35262	14/08/2026	ISLAND LIFE ADVENTURES PTY LTD	BOOKEASY OPERATOR PAYMENTS	-5697.50
EFT35263	14/08/2026	MONKEY MIA YACHT CHARTERS (ARISTOCAT)	BOOKEASY OPERATOR PAYMENTS	-2804.37
EFT35264	14/08/2026	MONKEYMIA WILDSIGHTS	BOOKEASY OPERATOR PAYMENTS	-186.75
EFT35265	14/08/2026	SHARK BAY ECO TOURS	BOOKEASY OPERATOR PAYMENTS	-6331.47
EFT35266	14/08/2026	SHARK BAY COASTAL TOURS	BOOKEASY OPERATOR PAYMENTS	-411.25
EFT35267	14/08/2026	WULA GURA NYINDA ECO CULTURAL ADVENTURES	BOOKEASY OPERATOR PAYMENTS	-166.25
EFT35268	18/08/2026	A K WATERS PTY LTD T/AS NORTHERN ASPECT CONSTRUCTIONS	RESIDENTIAL CONSTRUCTION 65% COMPLETION OF STEEL STRUCTURE	-420399.20
EFT35269	25/08/2026	ALLERDING AND ASSOCIATES	FINAL PAYMENT - CONSULTANCY PLANNING FEES FOR THE PROPOSED SUNDAY ISLAND BAY, DIRK HARTOG	-352.00
EFT35270	25/08/2026	ASM ECLIPSE PTY LTD	SBDC MERCHANDISE - MAGNETS INCLUDING FREIGHT	-1253.08
EFT35271	25/08/2026	NAPA AUTO PARTS	CONTACT BLOCKS NORMALLY OPEN, CONTACT BLOCKS NORMALLY CLOSED AND E-STOP THROUGH PANELS FOR 30KVA GENERATOR (PP126), TRAILER CABLE FOR COASTMAC BOXTOP TRAILER (P182)	-256.85
EFT35272	25/08/2026	ALCOLIZER PTY LTD	ANNUAL CALIBRATION OF TWO INTOXIMETERS INCLUDING FREIGHT	-672.38

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT35273	25/08/2026	BUNNINGS BUILDING SUPPLIES PTY LTD	PLAYGROUND COMPONENTS TODDLER SWING SEATS FOR FORESHORE PLAYGROUND AND GLASS JOINT TAPE FOR MCCLEARY PROPERTY MAINTENANCE - PART SUPPLY	-168.35
EFT35273	25/08/2026	BUNNINGS BUILDING SUPPLIES PTY LTD	STANLEY STORAGE ORGANISERS FOR TOYOTA HILUXES (P214) AMD (P219)	-75.46
EFT35274	25/08/2026	BOOKTOPIA DIRECT PTY LTD	SBDC MERCHANDISE - VARIOUS BOOKS	-570.80
EFT35275	25/08/2026	BOOKEASY AUSTRALIA PTY LTD	BOOKEASY CENTRAL RESERVATION SYSTEM - PERCENTAGE OF SALES FEE AND MONTHLY CHARGE JULY 2026	-1670.70
EFT35276	25/08/2026	BOB WADDELL & ASSOCIATES	CONTRACT RATES OFFICER CHARGES	-220.00
EFT35277	25/08/2026	BLACKWOODS ATKINS	LINEMARKING PAINT FOR TOWN STREET MAINTENANCE, GLOVES, BATTERIES AND PUMP DRUM ROTARY FOR DEPOT - PART SUPPLY	-609.06
EFT35278	25/08/2026	CELLARBRATIONS DENHAM	REFRESHMENTS FOR SBDC TEAM LEADER FAREWELL FUNCTION AND MONTHLY DEPOT STAFF BARBECUE JULY 2026	-214.99
EFT35278	25/08/2026	CELLARBRATIONS DENHAM	REFRESHMENTS FOR BY THE BAY EXHIBITION OPENING NIGHT - DLGSC GRANT FUNDED	-534.00
EFT35279	25/08/2026	FLETCHER VISUALS	EDITING OF 6 ARTISTS FILMS FOR BY THE BAY EXHIBITION 2026, INCLUDING OUT OF POCKET EXPENSES - DLGSC GRANT FUNDED	-6822.56
EFT35280	25/08/2026	GLASS ANIMALS	SBDC MERCHANDISE - VARIOUS GLASS ANIMALS INCLUDING FREIGHT	-2359.09
EFT35281	25/08/2026	THINK WATER MID WEST	SUPPLY OF THREE WAFER BUTTERFLY VALVES FOR FORESHORE PARKS	-920.70
EFT35282	25/08/2026	GUARDIAN PRINT	6 X 50 X 3 PARKING AND PARKING FACILITIES LOCAL LAW INFRINGEMENT NOTICE BOOKS #00001-00300	-425.00
EFT35283	25/08/2026	HORIZON POWER	SHIRE PROPERTIES ELECTRICITY CHARGES - JULY 2026	-8037.29
EFT35284	25/08/2026	DENHAM WA PTY LTD T/A IGA X-PRESS	MONTHLY SUPERMARKET ACCOUNT - JULY 2026	-140.69

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT35285	25/08/2026	IRWIN PLANT HIRE	SUPPLY OF LABOUR X2 AND 1X LIGHT VEHICLE TO PATCH BITUMEN POT HOLES ON THE USELESS LOOP ROAD	-15400.00
EFT35286	25/08/2026	TEAM GLOBAL EXPRESS PTY LTD	MONTHLY FREIGHT ACCOUNT - JULY / AUGUST 2026	-195.84
EFT35287	25/08/2026	GRAYT MAINTENANCE SOLUTIONS	EXCAVATION OF PLOT 81 - DOUBLE INTERNMENT FOR DAWN RANDALL INCLUDING REMOVAL OF GRAVE PLOT ENCLOSURE	-1265.00
EFT35288	25/08/2026	LGISWA	LOCAL GOVERNMENT SPECIAL RISKS INSURANCE FOR WA MUSEUM LOAN ITEMS - ENDORSEMENT PERIOD 30 JUNE 2025 TO 30 JUNE 2026	-1115.79
EFT35289	25/08/2026	MITCHELL & BROWN RETRAVISION	WESTINGHOUSE 60CM FREESTANDING DISHWASHER FOR 16B SUNTER PLACE	-798.00
EFT35290	25/08/2026	MCLEODS BARRISTERS AND SOLICITORS	LEGAL EXPENSES IN RELATION TO CONDITIONS AND LICENCE FOR SHIRE RESERVE 49809	-933.90
EFT35291	25/08/2026	MIDWEST COURIERS	MONTHLY FREIGHT ACCOUNT – JULY 2026	-99.00
EFT35292	25/08/2026	D.W CUNNINGHAM & S CUNNINGHAM T/A SHARK BAY MARINE AND HARDWARE	MONTHLY HARDWARE ACCOUNT - JULY 2026	-506.95
EFT35293	25/08/2026	MARK CORBETT SMITH	REIMBURSEMENT FOR TWO AUSTRALIA FLAG PINS	-16.29
EFT35294	25/08/2026	PEST-A-KILL	RODENT MONITORING AND BAITING - VARIOUS SHIRE PROPERTIES	-495.00
EFT35295	25/08/2026	XL2	MONTHLY IT MANAGEMENT SERVICES AND LICENCES - SEPTEMBER 2026	-7308.85
EFT35296	25/08/2026	R & L COURIERS	MONTHLY FREIGHT ACCOUNT - JULY 2026	-504.90
EFT35297	25/08/2026	ROSHER E & MJ	SUPPLY OF ONE KUBOTA FRONT WHEEL INCLUDING FREIGHT	-571.82
EFT35298	25/08/2026	SHARK BAY COMMUNITY RESOURCE CENTRE	RECREATION CENTRE MANAGEMENT - JULY 2026	-9207.00
EFT35298	25/08/2026	SHARK BAY COMMUNITY RESOURCE CENTRE	MONTHLY SUPPLY OF INSCRIPTION POST – JULY 2026	-14.00
EFT35299	25/08/2026	SHORELINE DESIGNS	SBDC MERCHANDISE - CANDLES	-4800.00

EFT #	DATE	NAME	DESCRIPTION	AMOUNT
EFT35300	25/08/2026	SILVANA AGNESE HART	REIMBURSEMENT FOR MEALS DURING RANGER TRAINING IN NORTHAM	-114.75
EFT35301	25/08/2026	TELSTRA LIMITED	SHIRE MOBILE TELEPHONE CHARGES - 16 JULY TO 15 AUGUST 2026	-351.92
EFT35301	25/08/2026	TELSTRA LIMITED	BUSH FIRE BRIGADE SATELLITE PHONES – 14 JULY TO 13 AUGUST 2026	-90.00
EFT35302	31/08/2026	BAY LODGE MIDWEST OASIS	BOOKEASY CUSTOMER PAYMENTS - AUGUST 2026	-154.70
EFT35303	31/08/2026	HAMELIN POOL CARAVAN PARK AND TOURIST CENTRE	BOOKEASY CUSTOMER PAYMENTS - AUGUST 2026	-646.00
EFT35304	31/08/2026	ISLAND LIFE ADVENTURES PTY LTD	BOOKEASY CUSTOMER PAYMENTS - AUGUST 2026	-9488.50
EFT35305	31/08/2026	MONKEY MIA YACHT CHARTERS (ARISTOCAT)	BOOKEASY CUSTOMER PAYMENTS - AUGUST 2026	-1505.00
EFT35306	31/08/2026	MONKEYMIA WILDSIGHTS	BOOKEASY CUSTOMER PAYMENTS - AUGUST 2026	-684.75
EFT35307	31/08/2026	RAC TOURISM ASSETS P/L T/A MONKEY MIA DOLPHIN RESORT	BOOKEASY CUSTOMER PAYMENTS - AUGUST 2026	-80.50
EFT35308	31/08/2026	SHARK BAY ECO TOURS	BOOKEASY CUSTOMER PAYMENTS - AUGUST 2026	-6149.49
EFT35309	31/08/2026	SHARK BAY COASTAL TOURS	BOOKEASY CUSTOMER PAYMENTS - AUGUST 2026	-700.00
EFT35310	31/08/2026	TASMAN HOLIDAY PARKS - DENHAM SEASIDE	BOOKEASY CUSTOMER PAYMENTS - AUGUST 2026	-275.01
EFT35311	31/08/2026	CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	-164.76
			TOTAL	**$ 707,897.74**

SHIRE OF SHARK BAY – MUNI
ELECTRONIC PAYROLL TRANSACTIONS
AUGUST 2026

DATE	NAME	DESCRIPTION		AMOUNT
10/08/2026	PAYROLL	EMPLOYEE NET PAY FOR FORTNIGHT ENDING 09 AUGUST 2026	$	60,333.40
24/08/2026	PAYROLL	EMPLOYEE NET PAY FOR FORTNIGHT ENDING 23 AUGUST 2026	$	61,179.28
		TOTAL	**$**	**121,512.68**

11.2 FINANCIAL REPORTS TO 31 JULY 2026
CM00017

Author
Chief Executive Officer

Disclosure of Any Interest
Nil

Moved Cr Fenny
Seconded Cr Johns

Council Resolution
That the monthly financial report to 31 July 2026 as attached be received.
6/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley

Comment
As per the requirements of Section 6.4 of the *Local Government Act 1995* and Regulation 34 of the *Local Government Accounting (Financial Management) Regulations 1996*, the following monthly financial reports to **31 July 2026** are attached.

VARIANCE ANALYSIS
Revenue from operating activities - Actual operating revenue as of 31 July 2026 was $91,103 less than year to date budget.

Revenue from Grants, Subsides and Contributions was $75,046 less than year to date budget, primarily driven by raid maintenance grant funding being less than year to date budget, this is purely timing related.

Expenditure from operating activities - Actual operating expenditure as of 31 July 2026 is less than year to date budget by $555,545 primarily due to the processing of depreciation which can be done post the finalisation of the 2025/2026 Annual Financial Report.

Revenue from capital activities – Actual capital income as of 31 July 2026 is $227,014 less than budget due to grant revenue yet to be received for capital roads projects and library grant upgrade.

Expenditure from capital activities – Actual expenditure from capital activities as of 31 July 2026 is $426,843 less than budget due to the budget not being aligned with construction project and capital purchases.

LEGAL IMPLICATIONS
Section 34 of the Local Government (Financial Management) Regulations 1996 requires a financial report to be submitted to Council monthly.

POLICY IMPLICATIONS
There are no policy implications associated with this item.

FINANCIAL IMPLICATIONS
The financial report shows that the finances of the Shire are in line with its adopted budget.

STRATEGIC IMPLICATIONS
Outcome 7 - A transparent, resilient organisation demonstrating leadership and governance.

Strategy 7.2 – Provide appropriate services to the community in a professional and efficient manner.

Action 7.2.2 – Maintain accountability and financial responsibility in accordance with Long Term Financial Plan.

RISK MANAGEMENT
The financial report reports on the current financial status, and this is currently viewed as a low risk to Council.

Voting Requirements
Simple Majority Required

Signature
Chief Executive Officer *D Chapman*

Date of Report 21 September 2026

SHIRE OF SHARK BAY

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 July 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of financial activity		2
Statement of financial position		3
Note 1	Basis of preparation	4
Note 2	Net current assets information	5
Note 3	Explanation of variances	6

SHIRE OF SHARK BAY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

	Note	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		2,166,212	0	**0**	0		
Rates excluding general rates		132,182	0	**0**	0		
Grants, subsidies and contributions		1,514,345	323,698	**248,652**	(75,046)	(23.18%)	▼
Fees and charges		2,097,807	148,948	**120,843**	(28,105)	(18.87%)	
Interest revenue		200,470	5,416	**23,207**	17,791	328.49%	
Other revenue		173,496	14,452	**8,709**	(5,743)	(39.74%)	
		6,284,512	**492,514**	**401,411**	**(91,103)**	(18.50%)	
Expenditure from operating activities							
Employee costs		(3,216,277)	(267,960)	**(296,510)**	(28,550)	(10.65%)	
Materials and contracts		(3,384,452)	(253,576)	**(118,296)**	135,280	53.35%	▲
Utility charges		(264,826)	(22,043)	**(9,091)**	12,952	58.76%	
Depreciation		(5,255,294)	(437,916)	**0**	437,916	100.00%	▲
Finance costs		(108,791)	(9,065)	**(8,398)**	667	7.36%	
Insurance		(269,050)	(269,050)	**(269,049)**	1	0.00%	
Other expenditure		(270,842)	(25,775)	**(32,608)**	(6,833)	(26.51%)	
Loss on asset disposals		(49,350)	(4,112)	**0**	4,112	100.00%	
		(12,818,882)	**(1,289,497)**	**(733,952)**	**555,545**	43.08%	
Amounts excluded from operating activities	2(c)	5,304,644	442,028	**0**	(442,028)	(100.00%)	▼
Amount attributable to operating activities		**(1,229,726)**	**(354,955)**	**(332,541)**	**22,414**	6.31%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		2,912,435	227,014	**0**	(227,014)	(100.00%)	▼
Proceeds from disposal of property, plant and equipment		130,000	0	**0**	0		
		3,042,435	**227,014**	**0**	**(227,014)**	(100.00%)	
Outflows from investing activities							
Acquisition of property, plant and equipment		(6,288,961)	(524,074)	**(320,032)**	204,042	38.93%	▲
Acquisition of infrastructure		(3,514,525)	(227,040)	**(4,239)**	222,801	98.13%	▲
		(9,803,486)	**(751,114)**	**(324,271)**	**426,843**	56.83%	
Amount attributable to investing activities		**(6,761,051)**	**(524,100)**	**(324,271)**	**199,829**	38.13%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		1,524,608	0	**0**	0		
		1,524,608	**0**	**0**	**0**		
Outflows from financing activities							
Repayment of borrowings		(209,137)	0	**0**	0		
Transfer to reserves		(14,999)	0	**(12,034)**	(12,034)		
		(224,136)	**0**	**(12,034)**	**(12,034)**		
Amounts excluded from financing activities	2(d)	2,000,000	0	**0**	0		
Amount attributable to financing activities		**3,300,472**	**0**	**(12,034)**	**(12,034)**		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	4,690,305	4,690,305	**4,762,259**	71,954	1.53%	
Amount attributable to operating activities		(1,229,726)	(354,955)	**(332,541)**	22,414	6.31%	
Amount attributable to investing activities		(6,761,051)	(524,100)	**(324,271)**	199,829	38.13%	▲
Amount attributable to financing activities		3,300,472	0	**(12,034)**	(12,034)		
Surplus or deficit after imposition of general rates		**0**	**3,811,250**	**4,093,413**	**282,163**	7.40%	

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
▲ Indicates a variance with a positive impact on the financial position.
▼ Indicates a variance with a negative impact on the financial position.
Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF SHARK BAY
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2026

	Actual 30 June 2026	Actual as at 31 July 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	12,498,651	11,530,229
Trade and other receivables	453,761	535,308
Inventories	135,734	135,734
Other assets	194,629	194,629
TOTAL CURRENT ASSETS	13,282,775	12,395,900
NON-CURRENT ASSETS		
Trade and other receivables	15,799	15,799
Other financial assets	77,589	77,589
Property, plant and equipment	31,286,573	31,606,605
Infrastructure	67,385,904	67,390,143
TOTAL NON-CURRENT ASSETS	98,765,865	99,090,136
TOTAL ASSETS	112,048,640	111,486,036
CURRENT LIABILITIES		
Trade and other payables	498,603	268,540
Other liabilities	390,946	390,946
Borrowings	209,137	209,137
Employee related provisions	150,852	150,852
TOTAL CURRENT LIABILITIES	1,249,538	1,019,475
NON-CURRENT LIABILITIES		
Borrowings	2,142,956	2,142,956
Employee related provisions	27,925	27,925
TOTAL NON-CURRENT LIABILITIES	2,170,881	2,170,881
TOTAL LIABILITIES	3,420,419	3,190,356
NET ASSETS	**108,628,221**	**108,295,680**
EQUITY		
Retained surplus	40,193,127	39,848,552
Reserve accounts	5,480,115	5,492,149
Revaluation surplus	62,954,979	62,954,979
TOTAL EQUITY	**108,628,221**	**108,295,680**

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

SHIRE OF SHARK BAY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996,* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied with exception to the following:

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 18 September 2026

Matters of non-compliance with Basis of Preparation
The following matters on non-compliance with the basis of preparation have not been correct.
1. Balances as at 30 June 2026 have not been audited and may be subject to change.
2. Depreciation has not been raised during the current financial year.

The local government reporting entity
All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Material accounting policies
Material accounting policies utilised in the preparation of these statements are as described within the 2026-27 Annual Budget. Please refer to the adopted budget document for details of these policies.

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits

SHIRE OF SHARK BAY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Note	Adopted Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 31 July 2026
Current assets		$	$	$
Cash and cash equivalents		12,498,651	12,498,651	11,530,229
Trade and other receivables		401,943	453,761	535,308
Inventories		135,734	135,734	135,734
Other assets		214,629	194,629	194,629
		13,250,957	13,282,775	12,395,900
Less: current liabilities				
Trade and other payables		(530,171)	(498,603)	(268,540)
Other liabilities		(390,554)	(390,946)	(390,946)
Borrowings		(209,137)	(209,137)	(209,137)
Employee related provisions		(159,812)	(150,852)	(150,852)
		(1,289,674)	(1,249,538)	(1,019,475)
Net current assets		11,961,283	12,033,237	11,376,425
Less: Total adjustments to net current assets	2(b)	(7,270,978)	(7,270,978)	(7,283,012)
Closing funding surplus / (deficit)		**4,690,305**	**4,762,259**	**4,093,413**

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(5,480,115)	(5,480,115)	(5,492,149)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of borrowings		209,137	209,137	209,137
- Unspent loans		(2,000,000)	(2,000,000)	(2,000,000)
Total adjustments to net current assets	2(a)	**(7,270,978)**	**(7,270,978)**	**(7,283,012)**

(c) Amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2027	YTD Budget Estimates 31 July 2026	YTD Actual 31 July 2026
	$	$	$
Add: Loss on disposal of assets	49,350	4,112	0
Add: Depreciation	5,255,294	437,916	0
Total amounts excluded from operating activities	**5,304,644**	**442,028**	**0**

(d) Amounts excluded from financing activities

Non-cash movement in unspent loans	2,000,000	0	0
Total non-cash amounts excluded from financing activities	**2,000,000**	**0**	**0**

CURRENT AND NON-CURRENT CLASSIFICATION
In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF SHARK BAY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2026

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2026-27 year is $50,000 and 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions Road maintenance grant funding under budget offset by FESA grants received higher than YTD budget.	**(75,046)**	**(23.18%)** Timing	▼
Expenditure from operating activities			
Materials and contracts Road maintenance expenditure and consultants are lower than year to date budget.	**135,280**	**53.35%** Timing	▲
Depreciation Depreciation will be processed when 2025/2026 Annual Financial Report is finalised.	**437,916**	**100.00%** Timing	▲
Amounts excluded from operating activities Depreciation will be processed when 2025/2026 Annual Financial Report is finalised.	**(442,028)**	**(100.00%)** Timing	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions Grant revenue not received for capital roads projects and libaray upgrade.	**(227,014)**	**(100.00%)** Timing	▼
Outflows from investing activities			
Acquisition of property, plant and equipment Budget not aligned to timing of construction and purchases. SHERP community housing project not included in annual budget.	**204,042**	**38.93%** Timing Permanent	▲
Acquisition of infrastructure Budget not aligned to timing of construction and purchases.	**222,801**	**98.13%** Timing	▲

SHIRE OF SHARK BAY

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key information	2
2	Key information - graphical	3
3	Cash equivalents	4
4	Reserve accounts	5
5	Capital acquisitions	6
6	Disposal of assets	8
7	Receivables	9
8	Other current assets	10
9	Payables	11
10	Borrowings	12
11	Other current liabilities	13
12	Grants and contributions	14
13	Capital grants and contributions	15

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$4.69 M	$4.69 M	$4.76 M	$0.07 M
Closing	$0.00 M	$3.81 M	$4.09 M	$0.28 M

Refer to Statement of Financial Activity

Cash and Cash Equivalents

	$11.53 M	% of total
Unrestricted Cash	$6.04 M	52.4%
Restricted Cash	$5.49 M	47.6%

Refer to 3 - Cash and Financial Assets

Payables

	$0.27 M	% Outstanding
Trade Payables	$0.00 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables

	$0.48 M	% Outstanding
Trade Receivable		
Over 30 Days		12.3%
Over 90 Days		2.3%
		% Collected
Rates Receivable	$0.06 M	4.5%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($1.23 M)	($0.35 M)	($0.33 M)	$0.02 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$0.00 M	% Variance
YTD Budget	$0.00 M	0.0%

Grants and Contributions

YTD Actual	$0.25 M	% Variance
YTD Budget	$0.32 M	(23.2%)

Refer to 12 - Grants and Contributions

Fees and Charges

YTD Actual	$0.12 M	% Variance
YTD Budget	$0.15 M	(18.9%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($6.76 M)	($0.52 M)	($0.32 M)	$0.20 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.00 M	%
Adopted Budget	$0.13 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$0.32 M	% Spent
Adopted Budget	$9.80 M	3.3%

Refer to 5 - Capital Acquisitions

Capital Grants

YTD Actual	$0.00 M	% Received
Adopted Budget	$2.91 M	0.0%

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$3.30 M	$0.00 M	($0.01 M)	($0.01 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$0.00 M
Interest expense	($0.01 M)
Principal due	$2.35 M

Refer to 10 - Borrowings

Reserves

Reserves balance	$5.49 M
Net Movement	$0.01 M

Refer to 4 - Cash Reserves

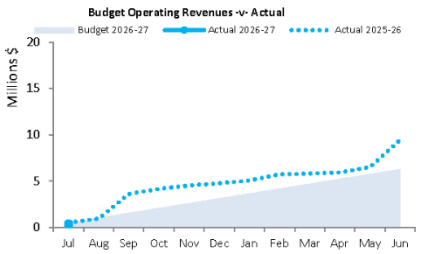
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

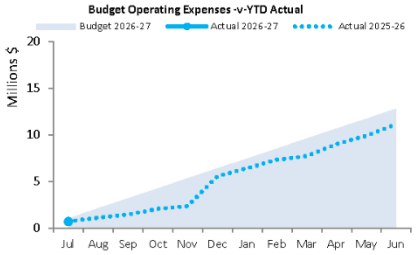
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

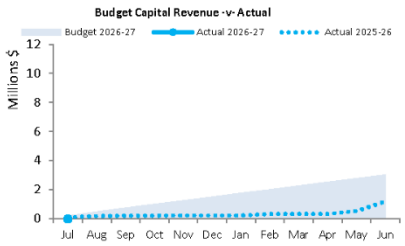


OPERATING EXPENSES

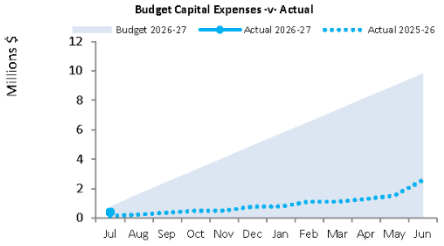


INVESTING ACTIVITIES

CAPITAL REVENUE

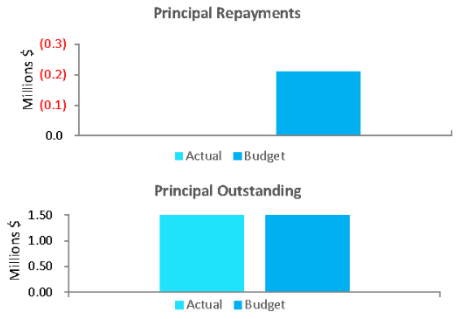


CAPITAL EXPENSES

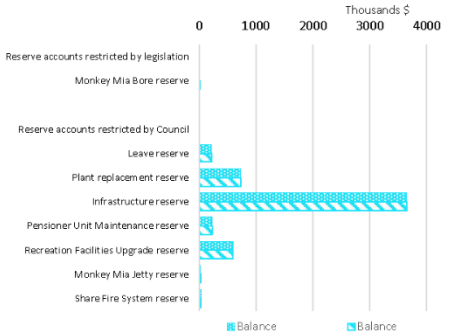


FINANCING ACTIVITIES

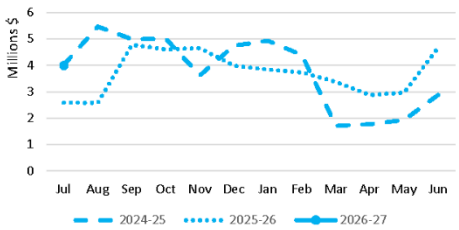
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



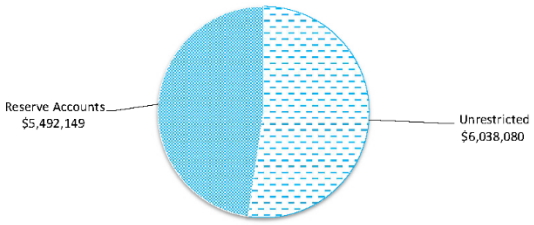
This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

3 CASH AND CASH EQUIVALENTS

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		$	$	$			
Office Till Float	Cash and cash equivalents	200	0	200	N/A	N/A	N/A
SBDC Till Float	Cash and cash equivalents	500	0	500	N/A	N/A	N/A
Refuse Site Float	Cash and cash equivalents	200	0	200	N/A	N/A	N/A
Municipal Fund Bank	Cash and cash equivalents	818,483	0	818,483	CBA	Variable	N/A
Municipal Telenet Saver - 714	Cash and cash equivalents	454,466	1,968,581	2,423,047	CBA	Variable	N/A
Reserve Telenet Saver - 6555	Cash and cash equivalents	0	2,344,498	2,344,498	CBA	Variable	N/A
Reserve Bank Account - 6520	Cash and cash equivalents	0	179	179	CBA	Variable	N/A
Reserve Bank Account - 6547	Cash and cash equivalents	0	1,178,891	1,178,891	CBA	Variable	N/A
CBA Term Deposit - 7106	Cash and cash equivalents	4,067,535	0	4,067,535	CBA	4.87%	Aug-26
Muni Bank Deposit - 6566	Cash and cash equivalents	696,696	0	696,696	CBA	Variable	N/A
Total		**6,038,080**	**5,492,149**	**11,530,229**			

KEY INFORMATION
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.



SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by legislation								
Monkey Mia Bore reserve	14,999	14,999	0	29,998	14,999	0	0	14,999
Reserve accounts restricted by Council								
Leave reserve	217,185	0	0	217,185	217,185	478	0	217,663
Plant replacement reserve	732,312	0	0	732,312	732,312	1,613	0	733,925
Infrastructure reserve	3,638,931	0	(1,500,000)	2,138,931	3,638,931	8,013	0	3,646,944
Pensioner Unit Maintenance reserve	226,735	0	0	226,735	226,735	499	0	227,234
Recreation Facilities Upgrade reserve	592,411	0	0	592,411	592,411	1,304	0	593,715
Monkey Mia Jetty reserve	24,608	0	(24,608)	0	24,608	54	0	24,662
Share Fire System reserve	32,934	0	0	32,934	32,934	73	0	33,007
	5,480,115	**14,999**	**(1,524,608)**	**3,970,506**	**5,480,115**	**12,034**	**0**	**5,492,149**

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings	5,668,961	472,411	318,016	(154,395)
Furniture & Office Equip.	203,000	16,915	2,016	(14,899)
Plant , Equip. & Vehicles	417,000	34,748	0	(34,748)
Acquisition of property, plant and equipment	**6,288,961**	**524,074**	**320,032**	**(204,042)**
Roads (Non Town)	669,525	55,793	0	(55,793)
Footpaths	60,000	5,000	0	(5,000)
Drainage/Culverts	50,000	4,166	0	(4,166)
Town Streets	450,000	37,500	0	(37,500)
Public Facilities	2,285,000	124,581	4,239	(120,342)
Acquisition of infrastructure	**3,514,525**	**227,040**	**4,239**	**(222,801)**
Total capital acquisitions	**9,803,486**	**751,114**	**324,271**	**(426,843)**
Capital Acquisitions Funded By:				
Capital grants and contributions	2,912,435	227,014	0	(227,014)
Other (disposals & C/Fwd)	130,000	0	0	0
Reserve accounts				
Infrastructure reserve	1,500,000		0	0
Monkey Mia Jetty reserve	24,608		0	0
Contribution - operations	5,236,443	524,100	324,271	(199,829)
Capital funding total	**9,803,486**	**751,114**	**324,271**	**(426,843)**

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2).* Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2),* the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

0%
20%
40%
60%
80%
100%
Over 100%

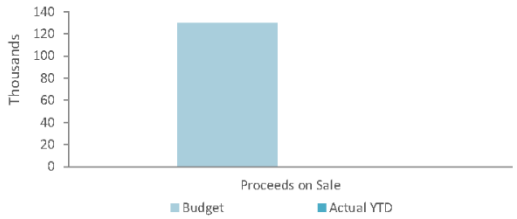
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings					
09102810	Capital Works - Essential Worker Accommodation	4,487,500	373,958	314,016	(59,942)
09128000	Capital Works Staff Housing	450,000	37,500	0	(37,500)
25104776	Building Condition Assessment - Expenditure	4,000	333	4,000	3,667
25104785	Independent Living Units Capital Works	60,000	5,000	0	(5,000)
30105583	Refuse Site Shop Floor	15,000	1,250	0	(1,250)
35304736	Sport and Recreation Buildings Capital Works	182,461	15,205	0	(15,205)
36004997	SBDC Lighting Upgrade	50,000	4,166	0	(4,166)
36005002	SBDC Energy Efficiency Assessment	350,000	29,166	0	(29,166)
35104702	Denham Town Hall Capital Works	30,000	2,500	0	(2,500)
36005004	SBDC Wind Wall	40,000	3,333	0	(3,333)
Buildings Total		**5,668,961**	**472,411**	**318,016**	**(154,395)**
Furniture & Office Equip.					
05204975	Office Furniture & Equipment	30,000	2,500	0	(2,500)
35305506	Gymnasium Equipment	10,000	833	0	(833)
35504903	LOTTERYWEST FUNDING - LIBRARY UPGRADE EXP	36,000	3,000	0	(3,000)
36004990	SBDC - Furniture & Equipment	35,000	2,916	0	(2,916)
05204870	Computer Hardware Upgrade/New	40,000	3,333	0	(3,333)
05205055	Photocopier Upgrade/New	12,000	1,000	0	(1,000)
35305507	Recreation Centre Entry System	0	0	2,016	2,016
36001305	SBDC - Artwork Upgrade Expenditure	40,000	3,333	0	(3,333)
Furniture & Office Equip. Total		**203,000**	**16,915**	**2,016**	**(14,899)**
Plant , Equip. & Vehicles					
35405250	Digital TV Upgrade	100,000	8,333	0	(8,333)
45156790	Electronic Road Closed Sign - Useless Loop Road	30,000	2,500	0	(2,500)
45205507	Dual Cab Ute - Works Manager	77,000	6,416	0	(6,416)
45205501	Town Truck - 5 Tonne	125,000	10,416	0	(10,416)
45205502	Town Truck - 3 Tonne	85,000	7,083	0	(7,083)
Plant , Equip. & Vehicles Total		**417,000**	**34,748**	**0**	**(34,748)**
Roads (Non Town)					
45165670	Regional Roads Group - RRG	669,525	55,793	0	(55,793)
Roads (Non Town) Total		**669,525**	**55,793**	**0**	**(55,793)**
Footpaths					
45145250	Town Footpaths - Dual Use Path Construction	60,000	5,000	0	(5,000)
Footpaths Total		**60,000**	**5,000**	**0**	**(5,000)**
Drainage/Culverts					
45105875	Drainage/Sump Construction	50,000	4,166	0	(4,166)
Drainage/Culverts Total		**50,000**	**4,166**	**0**	**(4,166)**
Town Streets					
45156690	Roads To Recovery - R2R	450,000	37,500	0	(37,500)
Town Streets Total		**450,000**	**37,500**	**0**	**(37,500)**
Public Facilities					
05204740	Community Precinct Placemaking Capital - EXP	100,000	8,333	0	(8,333)
30105580	Refuse Site Fence (Expansion)	145,000	12,083	0	(12,083)
30105581	Refuse Site Bunding	30,000	2,500	0	(2,500)
30405593	Cemetery Upgrade	20,000	1,666	0	(1,666)
35205548	Foreshore BBQ Replacement	20,000	1,666	0	(1,666)
35305511	Town Oval and Recreation Reticulation/Resurfacing	30,000	2,500	0	(2,500)
35305586	Parks & Gardens Capital Exp	120,000	10,000	4,239	(5,761)
35205539	Disability Beach/Water Storage	30,000	2,500	0	(2,500)
35304744	Sport and Recreation Plant Capital Works	790,000	0	0	0
35305590	Walk Trail Construction	30,000	2,500	0	(2,500)
45405551	Monkey Mia Jetty Capital Works	970,000	80,833	0	(80,833)
Public Facilities Total		**2,285,000**	**124,581**	**4,239**	**(120,342)**
Grand Total		**9,803,486**	**751,114**	**324,271**	**(426,843)**

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

6 DISPOSAL OF ASSETS

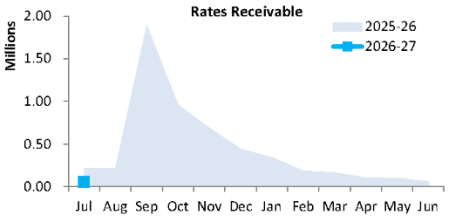
Asset Ref.	Asset description	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
MV208	3 tonne truck	47,691	40,000	0	(7,691)	0	0	0	0
MV212	5 tonne truck	91,565	50,000	0	(41,565)	0	0	0	0
MV224	Ford Ranger	40,094	40,000	0	(94)	0	0	0	0
		179,350	**130,000**	**0**	**(49,350)**	**0**	**0**	**0**	**0**



SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Jul 2026
	$	$
Opening arrears previous year	161,185	61,289
Levied this year	2,097,586	0
Less - collections to date	(2,197,482)	(2,772)
Net rates collectable	**61,289**	**58,517**
% Collected	97.3%	4.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(6,340)	284,653	31,303	462	7,286	317,364
Percentage	(2.0%)	89.7%	9.9%	0.1%	2.3%	
Balance per trial balance						
Trade receivables						317,364
GST receivable						159,427
Total receivables general outstanding						**476,791**

Amounts shown above include GST (where applicable)

KEY INFORMATION

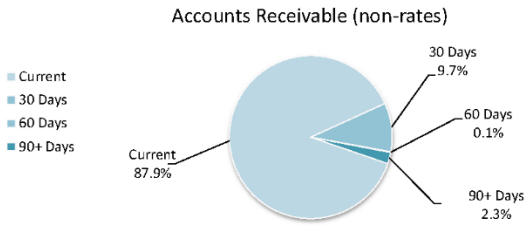
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 July 2026
	$	$	$	$
Inventory				
Stock on hand	135,734	0	0	135,734
Other assets				
Contract assets	194,629	0	0	194,629
Total other current assets	**330,363**	**0**	**0**	**330,363**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory
Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

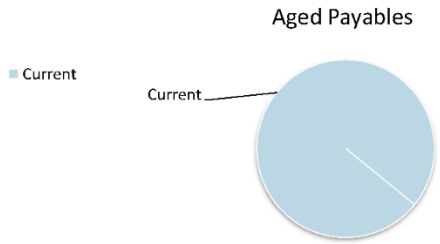
Contract assets
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	0	1,015	0	0	0	1,015
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						1,015
ATO liabilities						46,845
Other payables						79,457
Esl Liability						149
Bond Liability						93,033
Prepaid Rates						37,700
Contract retentions held						10,341
Total payables general outstanding						**268,540**
Amounts shown above include GST (where applicable)						

KEY INFORMATION
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

10 BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2026	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		$	$	$	$	$	$	$	$	$
Town Oval Bore	58	596,188	0	0	0	(36,696)	596,188	559,492	(2,106)	(17,334)
Essential Worker Accommodation	59	1,755,905	0	0	0	(172,441)	1,755,905	1,583,464	(6,292)	(91,457)
Total		**2,352,093**	**0**	**0**	**0**	**(209,137)**	**2,352,093**	**2,142,956**	**(8,398)**	**(108,791)**
Current borrowings		209,137					209,137			
Non-current borrowings		2,142,956					2,142,956			
		2,352,093					**2,352,093**			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 July 2026
		$	$	$	$	$
Other liabilities						
Contract liabilities		119,361	0	0	0	119,361
Capital grant/contributions liabilities		271,585	0	0	0	271,585
Total other liabilities		390,946	0	0	0	390,946
Employee Related Provisions						
Provision for annual leave		87,617	0	0	0	87,617
Provision for long service leave		63,235	0	0	0	63,235
Total Provisions		150,852	0	0	0	150,852
Total other current liabilities		**541,798**	**0**	**0**	**0**	**541,798**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.
Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.
The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2026	Current Liability 31 Jul 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	432,460	0	0
Grants Commission - Roads	0	0	0	0	0	93,468	0	0
Fire Prevention & Mitigation - Grant	0	0	0	0	0	77,000	0	0
Fire Prevention & Mitigation - DFES FUNDING	0	0	0	0	0	0	0	38,700
FESA Grant - Operating Bush Fire Brigade	1,905	0	0	1,905	1,905	10,013	0	2,320
Grant FESA - SES	0	0	0	0	0	47,200	0	11,875
Grants - Planning &Strategy - Regional North Local Government	41,212	0	0	41,212	41,212	40,912	3,434	0
Grant - Coburn Resources Education Contribution	5,000	0	0	5,000	5,000	5,000	416	0
Grant - DLGSC - Regional Arts Venues Support - Income	32,070	0	0	32,070	32,070	73,581	6,131	0
Road Preservation Grant	0	0	0	0	0	184,537	184,537	184,537
Useless Loop Road - Mtce	0	0	0	0	0	330,000	82,500	0
Useless Loop Road - Extra Grades	0	0	0	0	0	170,000	42,500	0
Grants - Community Development	0	0	0	0	0	1,000	83	0
Grant - Gaming & Wagering Commission - Out of School Programs	29,500	0	0	29,500	29,500	29,500	2,458	0
Grant - Youth Life Skills Program -INC	9,674	0	0	9,674	9,674	9,674	806	0
	119,361	**0**	**0**	**119,361**	**119,361**	**1,504,345**	**322,865**	**237,432**
Contributions								
Contributions and Donations	0	0	0	0	0	0	0	11,220
Contribution to Road Maintenance - Pipeline	0	0	0	0	0	10,000	833	0
	0	**0**	**0**	**0**	**0**	**10,000**	**833**	**11,220**
TOTALS	**119,361**	**0**	**0**	**119,361**	**119,361**	**1,514,345**	**323,698**	**248,652**

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2026

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2026	Current Liability 31 Jul 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
Grants - Other Law, Order and Public Safety	0	0	0	0	0	617,000	0	0
Grant - Essential Worker Accommodation - GDC	50,000	0	0	50,000	50,000	437,500	0	0
Grant - Building Condition Assessment - Independant Units	4,000	0	0	4,000	4,000	4,000	0	0
Walk Trail Grant Funding	0	0	0	0	0	10,000	0	0
Grant - Cyclone Seroja Resilience - Income	182,461	0	0	182,461	182,461	182,461	0	0
Lotterywest Library Upgrade Grant	35,124	0	0	35,124	35,124	35,124	2,927	0
Roads To Recovery Grant - Cap	0	0	0	0	0	450,000	112,500	0
RRG Grants - Capital Projects	0	0	0	0	0	446,350	111,587	0
Grant - DOT Monkey Mia Jetty	0	0	0	0	0	730,000	0	0
	271,585	**0**	**0**	**271,585**	**271,585**	**2,912,435**	**227,014**	**0**

11.3 FINANCIAL REPORTS TO 31 AUGUST 2026
CM00017

Author
Chief Executive Officer

Disclosure of Any Interest
Nil

Moved Cr Fenny
Seconded Cr Stubberfield

Council Resolution
That the monthly financial report to 31 August 2026 as attached be received.
6/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley

Comment
As per the requirements of Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government Accounting (Financial Management) Regulations 1996, the following monthly financial reports to 31 August 2026 are attached.

Variance Analysis
Revenue from operating activities - Actual operating revenue as of 31 August 2026 was $122,599 less than year to date budget.

Revenue from Grants, Subsides and Contributions was $84,917 less than year to date budget, primarily driven by lower than year to date actuals across road maintenance funding and Useless Loop Road funding not yet received.

Expenditure from operating activities - Actual operating expenditure as of 31 August 2026 is less than year to date budget by $1,202,070, primarily due to the processing of depreciation which can be done post the finalisation of the 2025/2026 Annual Financial Report.

Revenue from capital activities – Actual capital income as of 31 August 2026 is $224,941 less than year to date budget due to grant revenue yet to be received for capital roads projects and library grant upgrade.

Expenditure from capital activities – Actual expenditure from capital activities as of 31 August 2026 is $782,479 less than year to date budget not being aligned with construction project and capital purchases.

LEGAL IMPLICATIONS
Section 34 of the Local Government (Financial Management) Regulations 1996 requires a financial report to be submitted to Council monthly.

POLICY IMPLICATIONS
There are no policy implications associated with this item.

FINANCIAL IMPLICATIONS
The financial report shows that the finances of the Shire are in line with its adopted budget.

STRATEGIC IMPLICATIONS
Outcome 7 - A transparent, resilient organisation demonstrating leadership and governance.

Strategy 7.2 – Provide appropriate services to the community in a professional and efficient manner.

Action 7.2.2 – Maintain accountability and financial responsibility in accordance with Long Term Financial Plan.

RISK MANAGEMENT
The financial report reports on the current financial status, and this is currently viewed as a low risk to Council.

Voting Requirements
Simple Majority Required

Signature
Chief Executive Officer *D Chapman*

Date of Report 23 September 2026

SHIRE OF SHARK BAY

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 August 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of financial activity		2
Statement of financial position		3
Note 1	Basis of preparation	4
Note 2	Net current assets information	5
Note 3	Explanation of variances	6

SHIRE OF SHARK BAY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

	Note	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		2,166,212	0	**0**	0		
Rates excluding general rates		132,182	0	**0**	0		
Grants, subsidies and contributions		1,514,345	469,341	**384,424**	(84,917)	(18.09%)	▼
Fees and charges		2,097,807	299,444	**232,558**	(66,886)	(22.34%)	▼
Interest revenue		200,470	10,832	**53,591**	42,759	394.75%	
Other revenue		173,496	28,904	**15,349**	(13,555)	(46.90%)	
		6,284,512	**808,521**	**685,922**	**(122,599)**	(15.16%)	
Expenditure from operating activities							
Employee costs		(3,216,277)	(535,922)	**(482,139)**	53,783	10.04%	▲
Materials and contracts		(3,384,452)	(538,988)	**(248,670)**	290,318	53.86%	▲
Utility charges		(264,826)	(44,086)	**(43,260)**	826	1.87%	
Depreciation		(5,255,294)	(875,832)	**0**	875,832	100.00%	▲
Finance costs		(108,791)	(18,130)	**(8,398)**	9,732	53.68%	
Insurance		(269,050)	(269,049)	**(270,063)**	(1,014)	(0.38%)	
Other expenditure		(270,842)	(45,737)	**(81,368)**	(35,631)	(77.90%)	
Loss on asset disposals		(49,350)	(8,224)	**0**	8,224	100.00%	
		(12,818,882)	**(2,335,968)**	**(1,133,898)**	**1,202,070**	51.46%	
Amounts excluded from operating activities	2(c)	5,304,644	884,056	**0**	(884,056)	(100.00%)	▼
Amount attributable to operating activities		**(1,229,726)**	**(643,391)**	**(447,976)**	**195,415**	30.37%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		2,912,435	229,941	**5,000**	(224,941)	(97.83%)	▼
Proceeds from disposal of property, plant and equipment		130,000	0	**0**	0		
		3,042,435	**229,941**	**5,000**	**(224,941)**	(97.83%)	
Outflows from investing activities							
Acquisition of property, plant and equipment		(6,288,961)	(1,048,148)	**(715,510)**	332,638	31.74%	▲
Acquisition of infrastructure		(3,514,525)	(454,080)	**(4,239)**	449,841	99.07%	▲
		(9,803,486)	**(1,502,228)**	**(719,749)**	**782,479**	52.09%	
Amount attributable to investing activities		**(6,761,051)**	**(1,272,287)**	**(714,749)**	**557,538**	43.82%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		1,524,608	0	**0**	0		
		1,524,608	**0**	**0**	**0**		
Outflows from financing activities							
Repayment of borrowings		(209,137)	0	**0**	0		
Transfer to reserves		(14,999)	0	**(24,521)**	(24,521)		
		(224,136)	**0**	**(24,521)**	**(24,521)**		
Amounts excluded from financing activities	2(d)	2,000,000	0	**0**	0		
Amount attributable to financing activities		**3,300,472**	**0**	**(24,521)**	**(24,521)**		
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	4,690,305	4,690,305	**4,747,308**	57,003	1.22%	
Amount attributable to operating activities		(1,229,726)	(643,391)	**(447,976)**	195,415	30.37%	▲
Amount attributable to investing activities		(6,761,051)	(1,272,287)	**(714,749)**	557,538	43.82%	▲
Amount attributable to financing activities		3,300,472	0	**(24,521)**	(24,521)		
Surplus or deficit after imposition of general rates		**0**	**2,774,627**	**3,560,062**	**785,435**	28.31%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
▲ Indicates a variance with a positive impact on the financial position.
▼ Indicates a variance with a negative impact on the financial position.
Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF SHARK BAY
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2026

	Actual 30 June 2026	Actual as at 31 August 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	12,498,651	11,189,785
Trade and other receivables	453,760	376,096
Inventories	135,734	135,734
Other assets	194,629	194,629
TOTAL CURRENT ASSETS	13,282,774	11,896,244
NON-CURRENT ASSETS		
Trade and other receivables	15,799	15,799
Other financial assets	77,589	77,589
Property, plant and equipment	31,275,482	31,990,992
Infrastructure	67,385,904	67,390,143
TOTAL NON-CURRENT ASSETS	98,754,774	99,474,523
TOTAL ASSETS	112,037,548	111,370,767
CURRENT LIABILITIES		
Trade and other payables	498,604	274,799
Other liabilities	405,895	405,895
Borrowings	209,137	209,137
Employee related provisions	150,852	150,852
TOTAL CURRENT LIABILITIES	1,264,488	1,040,683
NON-CURRENT LIABILITIES		
Borrowings	2,142,956	2,142,956
Employee related provisions	27,925	27,925
TOTAL NON-CURRENT LIABILITIES	2,170,881	2,170,881
TOTAL LIABILITIES	3,435,369	3,211,564
NET ASSETS	**108,602,179**	**108,159,203**
EQUITY		
Retained surplus	40,167,085	39,699,588
Reserve accounts	5,480,115	5,504,636
Revaluation surplus	62,954,979	62,954,979
TOTAL EQUITY	**108,602,179**	**108,159,203**

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

SHIRE OF SHARK BAY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996,* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied with exception to the following:

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 21 September 2026

Matters of non-compliance with Basis of Preparation
The following matters of non-compliance with the basis of preparation have not been corrected.
1. Balances as at 30 June 2026 have not been audited and may be subject to change.
2. Depreciation has not been raised during the current financial year.

The local government reporting entity
All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Material accounting policies
Material accounting policies utilised in the preparation of these statements are as described within the 2026-27 Annual Budget. Please refer to the adopted budget document for details of these policies.

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits

SHIRE OF SHARK BAY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Note	Adopted Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 31 August 2026
Current assets		$	$	$
Cash and cash equivalents		12,498,651	12,498,651	11,189,785
Trade and other receivables		401,943	453,760	376,096
Inventories		135,734	135,734	135,734
Other assets		214,629	194,629	194,629
		13,250,957	13,282,774	11,896,244
Less: current liabilities				
Trade and other payables		(530,171)	(498,604)	(274,799)
Other liabilities		(390,554)	(405,895)	(405,895)
Borrowings		(209,137)	(209,137)	(209,137)
Employee related provisions		(159,812)	(150,852)	(150,852)
		(1,289,674)	(1,264,488)	(1,040,683)
Net current assets		11,961,283	12,018,286	10,855,561
Less: Total adjustments to net current assets	2(b)	(7,270,978)	(7,270,978)	(7,295,499)
Closing funding surplus / (deficit)		**4,690,305**	**4,747,308**	**3,560,062**

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(5,480,115)	(5,480,115)	(5,504,636)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of borrowings		209,137	209,137	209,137
- Unspent loans		(2,000,000)	(2,000,000)	(2,000,000)
Total adjustments to net current assets	2(a)	**(7,270,978)**	**(7,270,978)**	**(7,295,499)**

(c) Amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2027	YTD Budget Estimates 31 August 2026	YTD Actual 31 August 2026
	$	$	$
Add: Loss on disposal of assets	49,350	8,224	0
Add: Depreciation	5,255,294	875,832	0
Total amounts excluded from operating activities	**5,304,644**	**884,056**	**0**

(d) Amounts excluded from financing activities

Non-cash movement in unspent loans	2,000,000	0	0
Total non-cash amounts excluded from financing activities	**2,000,000**	**0**	**0**

CURRENT AND NON-CURRENT CLASSIFICATION
In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF SHARK BAY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2026-27 year is $50,000 and 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions Road maintenance grant funding under budget offset by FESA grants received higher than YTD budget. Funding for Useless loop road not received.	(84,917)	(18.09%) Timing	▼
Fees and charges Refuse site fees, entry fees and merchandise sales for discovery centre are higher than YTD budget.	(66,886)	(22.34%) Timing	▼
Expenditure from operating activities			
Employee costs Employee costs lower than year to date budget offset by full payment of workers compensation premiums in July.	53,783	10.04% Timing	▲
Materials and contracts Fuel allocations, road maintenance expenditure and consultants are lower than year to date budget.	290,318	53.86% Timing	▲
Depreciation Depreciation will be processed when 2025/2026 Annual Financial Report is finalised.	875,832	100.00% Timing	▲
Amounts excluded from operating activities Depreciation will be processed when 2025/2026 Annual Financial Report is finalised.	(884,056)	(100.00%) Timing	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions Grant revenue not received for capital roads projects. Funds for library upgrade held as capital grant liability pending revenue recognition.	(224,941)	(97.83%) Timing	▼
Outflows from investing activities			
Acquisition of property, plant and equipment Budget not aligned to timing of construction and purchases.	332,638	31.74% Timing	▲
Acquisition of infrastructure Budget not aligned to timing of construction and purchases.	449,841	99.07% Timing	▲
Surplus or deficit after imposition of general rates Due to variance described above.	785,435	28.31%	▲

SHIRE OF SHARK BAY

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key information	2
2	Key information - graphical	3
3	Cash equivalents	4
4	Reserve accounts	5
5	Capital acquisitions	6
6	Disposal of assets	8
7	Receivables	9
8	Other current assets	10
9	Payables	11
10	Borrowings	12
11	Other current liabilities	13
12	Grants and contributions	14
13	Capital grants and contributions	15

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$4.69 M	$4.69 M	$4.75 M	$0.06 M
Closing	$0.00 M	$2.77 M	$3.56 M	$0.79 M

Refer to Statement of Financial Activity

Cash and Cash Equivalents

	$11.19 M	% of total
Unrestricted Cash	$5.69 M	50.8%
Restricted Cash	$5.50 M	49.2%

Refer to 3 - Cash and Financial Assets

Payables

	$0.27 M	% Outstanding
Trade Payables	$0.03 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables

	$0.31 M	% Outstanding
Trade Receivable		
Over 30 Days		64.6%
Over 90 Days		6.9%
		% Collected
Rates Receivable	$0.06 M	(1.4%)

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($1.23 M)	($0.64 M)	($0.45 M)	$0.20 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$0.00 M	% Variance
YTD Budget	$0.00 M	0.0%

Grants and Contributions

YTD Actual	$0.38 M	% Variance
YTD Budget	$0.47 M	(18.1%)

Refer to 12 - Grants and Contributions

Fees and Charges

YTD Actual	$0.23 M	% Variance
YTD Budget	$0.30 M	(22.3%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($6.76 M)	($1.27 M)	($0.71 M)	$0.56 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.00 M	%
Adopted Budget	$0.13 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$0.72 M	% Spent
Adopted Budget	$9.80 M	7.3%

Refer to 5 - Capital Acquisitions

Capital Grants

YTD Actual	$0.01 M	% Received
Adopted Budget	$2.91 M	0.2%

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$3.30 M	$0.00 M	($0.02 M)	($0.02 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$0.00 M
Interest expense	($0.01 M)
Principal due	$2.35 M

Refer to 10 - Borrowings

Reserves

Reserves balance	$5.50 M
Net Movement	$0.02 M

Refer to 4 - Cash Reserves

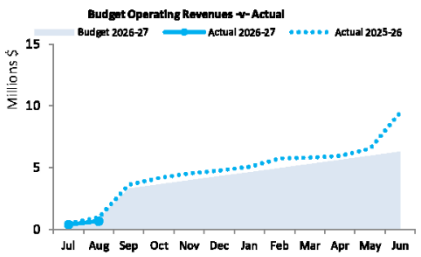
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

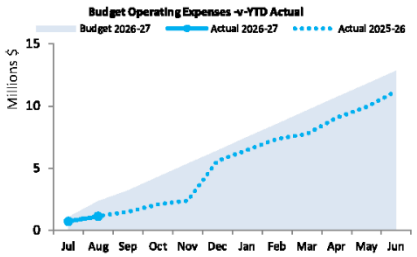
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

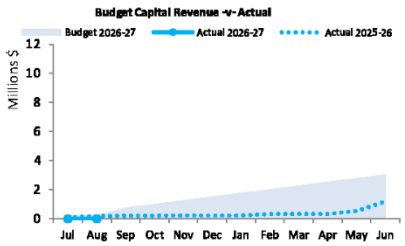


OPERATING EXPENSES

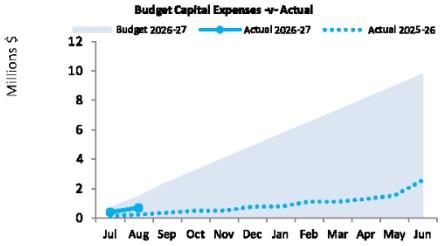


INVESTING ACTIVITIES

CAPITAL REVENUE

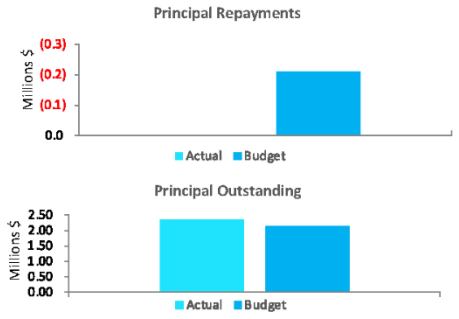


CAPITAL EXPENSES

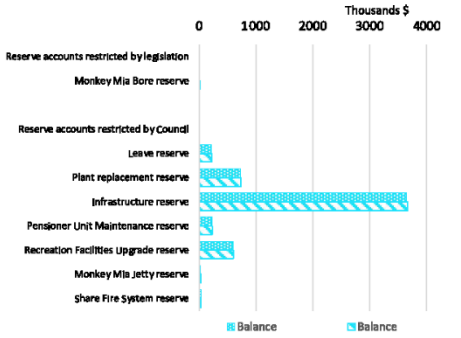


FINANCING ACTIVITIES

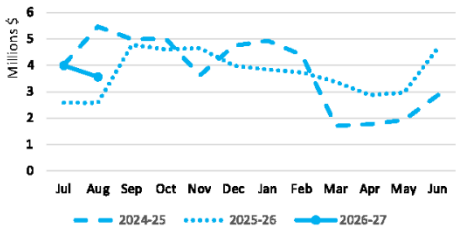
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



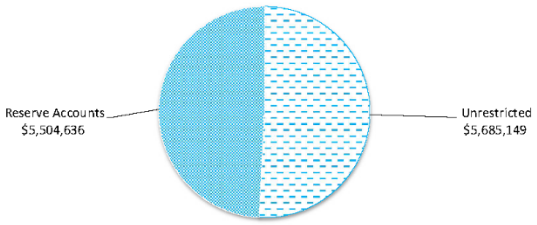
This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

3 CASH AND CASH EQUIVALENTS

Description	Classification	Unrestricted	Reserve Accounts	Total	Institution	Interest Rate	Maturity Date
		$	$	$			
Office Till Float	Cash and cash equivalents	200	0	200	N/A	N/A	N/A
SBDC Till Float	Cash and cash equivalents	500	0	500	N/A	N/A	N/A
Refuse Site Float	Cash and cash equivalents	200	0	200	N/A	N/A	N/A
Municipal Fund Bank	Cash and cash equivalents	897,789	0	897,789	CBA	Variable	N/A
Municipal Telenet Saver - 7147	Cash and cash equivalents	302,959	1,993,814	2,296,773	CBA	Variable	N/A
Reserve Telenet Saver - 6555	Cash and cash equivalents	0	2,352,869	2,352,869	CBA	Variable	N/A
Reserve Bank Account - 6520	Cash and cash equivalents	0	179	179	CBA	Variable	N/A
Reserve Bank Account - 6547	Cash and cash equivalents	0	1,157,774	1,157,774	CBA	Variable	N/A
CBA Term Deposit - 7106	Cash and cash equivalents	4,202,141	0	4,202,141	CBA	0.25%	At Call
Muni Bank Deposit - 6566	Cash and cash equivalents	281,360	0	281,360	CBA	Variable	N/A
Total		**5,685,149**	**5,504,636**	**11,189,785**			

KEY INFORMATION
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.



SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by legislation								
Monkey Mia Bore reserve	14,999	14,999	0	29,998	14,999	0	0	14,999
Reserve accounts restricted by Council								
Leave reserve	217,185	0	0	217,185	217,185	975	0	218,160
Plant replacement reserve	732,312	0	0	732,312	732,312	3,286	0	735,598
Infrastructure reserve	3,638,931	0	(1,500,000)	2,138,931	3,638,931	16,327	0	3,655,258
Pensioner Unit Maintenance reserve	226,735	0	0	226,735	226,735	1,017	0	227,752
Recreation Facilities Upgrade reserve	592,411	0	0	592,411	592,411	2,658	0	595,069
Monkey Mia Jetty reserve	24,608	0	(24,608)	0	24,608	110	0	24,718
Share Fire System reserve	32,934	0	0	32,934	32,934	148	0	33,082
	5,480,115	**14,999**	**(1,524,608)**	**3,970,506**	**5,480,115**	**24,521**	**0**	**5,504,636**

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Buildings	5,668,961	944,822	705,664	239,158
Furniture & Office Equip.	203,000	33,830	9,846	23,984
Plant , Equip. & Vehicles	417,000	69,496	0	69,496
Acquisition of property, plant and equipment	**6,288,961**	**1,048,148**	**715,510**	**332,638**
Roads (Non Town)	669,525	111,586	0	111,586
Footpaths	60,000	10,000	0	10,000
Drainage/Culverts	50,000	8,332	0	8,332
Town Streets	450,000	75,000	0	75,000
Public Facilities	2,285,000	249,162	4,239	244,923
Acquisition of infrastructure	**3,514,525**	**454,080**	**4,239**	**449,841**
Total capital acquisitions	**9,803,486**	**1,502,228**	**719,749**	**782,479**
Capital Acquisitions Funded By:				
Capital grants and contributions	2,912,435	229,941	5,000	224,941
Other (disposals & C/Fwd)	130,000	0	0	0
Reserve accounts				0
Infrastructure reserve	1,500,000	0	0	0
Monkey Mia Jetty reserve	24,608	0	0	0
Contribution - operations	5,236,443	1,272,287	714,749	557,538
Capital funding total	**9,803,486**	**1,502,228**	**719,749**	**782,479**

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

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

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2).* Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2),* the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

0%
20%
40%
60%
80%
100%
Over 100%

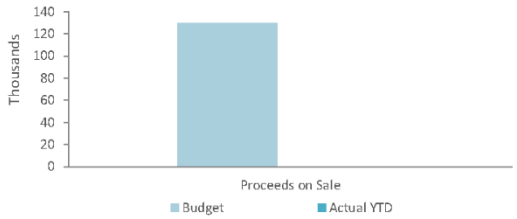
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings					
09102810	Capital Works - Essential Worker Accommodation	4,487,500	747,916	701,664	(46,252)
09128000	Capital Works Staff Housing	450,000	75,000	0	(75,000)
25104776	Building Condition Assessment - Expenditure	4,000	666	4,000	3,334
25104785	Independent Living Units Capital Works	60,000	10,000	0	(10,000)
30105583	Refuse Site Shop Floor	15,000	2,500	0	(2,500)
35304736	Sport and Recreation Buildings Capital Works	182,461	30,410	0	(30,410)
36004997	SBDC Lighting Upgrade	50,000	8,332	0	(8,332)
36005002	SBDC Energy Efficiency Assessment	350,000	58,332	0	(58,332)
35104702	Denham Town Hall Capital Works	30,000	5,000	0	(5,000)
36005004	SBDC Wind Wall	40,000	6,666	0	(6,666)
Buildings Total		**5,668,961**	**944,822**	**705,664**	**(239,158)**
Furniture & Office Equip.					
05204975	Office Furniture & Equipment	30,000	5,000	0	(5,000)
35305506	Gymnasium Equipment	10,000	1,666	0	(1,666)
35504903	LOTTERYWEST FUNDING - LIBRARY UPGRADE EXP	36,000	6,000	7,830	1,830
36004990	SBDC - Furniture & Equipment	35,000	5,832	0	(5,832)
05204870	Computer Hardware Upgrade/New	40,000	6,666	0	(6,666)
05205055	Photocopier Upgrade/New	12,000	2,000	0	(2,000)
35305507	Recreation Centre Entry System	0	0	2,016	2,016
36001305	SBDC - Artwork Upgrade Expenditure	40,000	6,666	0	(6,666)
Furniture & Office Equip. Total		**203,000**	**33,830**	**9,846**	**(23,984)**
Plant , Equip. & Vehicles					
35405250	Digital TV Upgrade	100,000	16,666	0	(16,666)
45156790	Electronic Road Closed Sign - Useless Loop Road	30,000	5,000	0	(5,000)
45205507	Dual Cab Ute - Works Manager	77,000	12,832	0	(12,832)
45205501	Town Truck - 5 Tonne	125,000	20,832	0	(20,832)
45205502	Town Truck - 3 Tonne	85,000	14,166	0	(14,166)
Plant , Equip. & Vehicles Total		**417,000**	**69,496**	**0**	**(69,496)**
Roads (Non Town)					
45165670	Regional Roads Group - RRG	669,525	111,586	0	(111,586)
Roads (Non Town) Total		**669,525**	**111,586**	**0**	**(111,586)**
Footpaths					
45145250	Town Footpaths - Dual Use Path Construction	60,000	10,000	0	(10,000)
Footpaths Total		**60,000**	**10,000**	**0**	**(10,000)**
Drainage/Culverts					
45105875	Drainage/Sump Construction	50,000	8,332	0	(8,332)
Drainage/Culverts Total		**50,000**	**8,332**	**0**	**(8,332)**
Town Streets					
45156690	Roads To Recovery - R2R	450,000	75,000	0	(75,000)
Town Streets Total		**450,000**	**75,000**	**0**	**(75,000)**
Public Facilities					
05204740	Community Precinct Placemaking Capital - EXP	100,000	16,666	0	(16,666)
30105580	Refuse Site Fence (Expansion)	145,000	24,166	0	(24,166)
30105581	Refuse Site Bunding	30,000	5,000	0	(5,000)
30405593	Cemetery Upgrade	20,000	3,332	0	(3,332)
35205548	Foreshore BBQ Replacement	20,000	3,332	0	(3,332)
35305511	Town Oval and Recreation Reticulation/Resurfacing	30,000	5,000	0	(5,000)
35305586	Parks & Gardens Capital Exp	120,000	20,000	4,239	(15,761)
35205539	Disability Beach/Water Storage	30,000	5,000	0	(5,000)
35304744	Sport and Recreation Plant Capital Works	790,000	0	0	0
35305590	Walk Trail Construction	30,000	5,000	0	(5,000)
45405551	Monkey Mia Jetty Capital Works	970,000	161,666	0	(161,666)
Public Facilities Total		**2,285,000**	**249,162**	**4,239**	**(244,923)**
Grand Total		**9,803,486**	**1,502,228**	**719,749**	**(782,479)**

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

6 DISPOSAL OF ASSETS

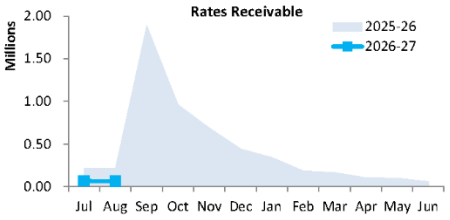
Asset Ref.	Asset description	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
MV208	3 tonne truck	47,691	40,000	0	(7,691)	0	0	0	0
MV212	5 tonne truck	91,565	50,000	0	(41,565)	0	0	0	0
MV224	Ford Ranger	40,094	40,000	0	(94)	0	0	0	0
		179,350	**130,000**	**0**	**(49,350)**	**0**	**0**	**0**	**0**



SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Aug 2026
	$	$
Opening arrears previous year	161,185	61,289
Levied this year	2,097,586	0
Less - collections to date	(2,197,482)	885
Net rates collectable	**61,289**	**62,174**
% Collected	97.3%	(1.4%)



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(8,477)	43,066	52,430	3,817	6,686	97,522
Percentage	(8.7%)	44.2%	53.8%	3.9%	6.9%	
Balance per trial balance						
Trade receivables						97,522
GST receivable						216,400
Total receivables general outstanding						**313,922**

Amounts shown above include GST (where applicable)

KEY INFORMATION

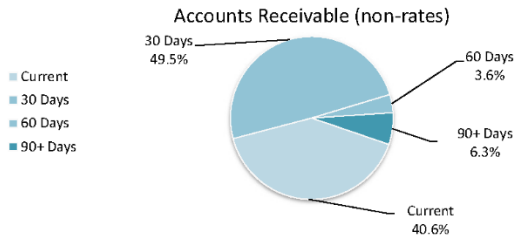
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 August 2026
	$	$	$	$
Inventory				
Stock on hand	135,734	0	0	135,734
Other assets				
Contract assets	194,629	0	0	194,629
Total other current assets	**330,363**	**0**	**0**	**330,363**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory
Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

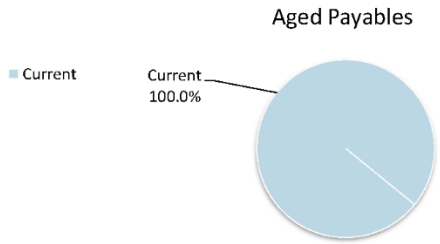
Contract assets
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	(682)	35,044	0	0	0	34,362
Percentage	(2.0%)	102.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						34,362
ATO liabilities						57,081
Other payables						73,891
Esl Liability						149
Bond Liability						55,380
Prepaid Rates						43,685
Contract retentions held						10,251
Total payables general outstanding						**274,799**
Amounts shown above include GST (where applicable)						

KEY INFORMATION
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

10 BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2026	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		$	$	$	$	$	$	$	$	$
Town Oval Bore	58	596,188	0	0	0	(36,696)	596,188	559,492	(2,106)	(17,334)
Essential Worker Accommodation	59	1,755,905	0	0	0	(172,441)	1,755,905	1,583,464	(6,292)	(91,457)
Total		**2,352,093**	**0**	**0**	**0**	**(209,137)**	**2,352,093**	**2,142,956**	**(8,398)**	**(108,791)**
Current borrowings		209,137					209,137			
Non-current borrowings		2,142,956					2,142,956			
		2,352,093					**2,352,093**			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2026	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2026
		$	$	$	$	$
Other liabilities						
Contract liabilities		119,361	0	0	0	119,361
Capital grant/contributions liabilities		286,534	0	0	0	286,534
Total other liabilities		405,895	0	0	0	405,895
Employee Related Provisions						
Provision for annual leave		87,617	0	0	0	87,617
Provision for long service leave		63,235	0	0	0	63,235
Total Provisions		150,852	0	0	0	150,852
Total other current liabilities		**556,747**	**0**	**0**	**0**	**556,747**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.
Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.
The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2026	Current Liability 31 Aug 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	432,460	108,115	108,115
Grants Commission - Roads	0	0	0	0	0	93,468	23,367	23,367
Fire Prevention & Mitigation - Grant	0	0	0	0	0	77,000	0	0
Fire Prevention & Mitigation - DFES FUNDING	0	0	0	0	0	0	0	38,700
FESA Grant - Operating Bush Fire Brigade	1,905	0	0	1,905	1,905	10,013	0	2,320
Grant FESA - SES	0	0	0	0	0	47,200	0	11,875
Grants - Planning & Strategy - Regional North Local Government	41,212	0	0	41,212	41,212	40,912	6,868	0
Grant - Coburn Resources Education Contribution	5,000	0	0	5,000	5,000	5,000	832	0
Grant - DLGSC - Regional Arts Venues Support - Income	32,070	0	0	32,070	32,070	73,581	12,262	0
Road Preservation Grant	0	0	0	0	0	184,537	184,537	184,537
Useless Loop Road - Mtce	0	0	0	0	0	330,000	82,500	0
Useless Loop Road - Extra Grades	0	0	0	0	0	170,000	42,500	0
Grants - Community Development	0	0	0	0	0	1,000	166	4,255
Grant - Gaming & Wagering Commission - Out of School Programs	29,500	0	0	29,500	29,500	29,500	4,916	0
Grant - Youth Life Skills Program -INC	9,674	0	0	9,674	9,674	9,674	1,612	0
	119,361	**0**	**0**	**119,361**	**119,361**	**1,504,345**	**467,675**	**373,169**
Contributions								
Contributions and Donations	0	0	0	0	0	0	0	11,220
Donations - HMAS Sydney Exhibit	0	0	0	0	0	0	0	35
Contribution to Road Maintenance - Pipeline	0	0	0	0	0	10,000	1,666	0
	0	**0**	**0**	**0**	**0**	**10,000**	**1,666**	**11,255**
TOTALS	**119,361**	**0**	**0**	**119,361**	**119,361**	**1,514,345**	**469,341**	**384,424**

SHIRE OF SHARK BAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2026	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2026	Current Liability 31 Aug 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
Grants - Other Law, Order and Public Safety	0	0	0	0	0	617,000	0	0
Grant - Essential Worker Accommodation - GDC	50,000	0	0	50,000	50,000	437,500	0	0
Grant - SHERP Community Housing Project	14,949	0	0	14,949	14,949	0	0	0
Grant - Building Condition Assessment - Independent Units	4,000	0	0	4,000	4,000	4,000	0	0
Fish Cleaning Facility - Rec Fish West Grant	0	0	0	0	0	0	0	5,000
Walk Trail Grant Funding	0	0	0	0	0	10,000	0	0
Grant - Cyclone Seroja Resilience - Income	182,461	0	0	182,461	182,461	182,461	0	0
Lotterywest Library Upgrade Grant	35,124	0	0	35,124	35,124	35,124	5,854	0
Roads To Recovery Grant - Cap	0	0	0	0	0	450,000	112,500	0
RRG Grants - Capital Projects	0	0	0	0	0	446,350	111,587	0
Grant - DOT Monkey Mia Jetty	0	0	0	0	0	730,000	0	0
	286,534	**0**	**0**	**286,534**	**286,534**	**2,912,435**	**229,941**	**5,000**

11.4 COMMUNITY ASSISTANCE GRANTS – SIGNIFICANT EVENT SPONSORSHIP FUNDING - SHARK BAY SCHOOL PARENTS & CITIZENS ASSOCIATION – SHARK BAY SCHOOL 20TH BIRTHDAY PARTY CELEBRATION 2027
GS00001

AUTHOR
Community Development Officer

DISCLOSURE OF ANY INTEREST
Nil

Moved Cr Smith
Seconded Cr Fenny

Council Resolution
Council approve the Shark Bay School Parent & Citizens Association Community Assistance Grant application – Significant Event Sponsorship for the value of $10,000 to contribute to the Shark Bay School 20th Birthday Party.
4/2 CARRIED BY ABSOLUTE MAJORITY

FOR: Cr's Bellottie, Fenny, Johns, and Smith
AGAINST: Cr's Cowell and Stubberfield
ABSENT: Cr Ridgley

BACKGROUND
The Shire of Shark Bay commenced advertising the 2026/2027 Community Assistance Grants following Council's endorsement of the Annual Budget on 26 August 2026. The funding pool for Significant Event Sponsorship Funding is available for the duration of the financial year and is allocated at Council's discretion. This funding supports established major events and new, innovative events that attract additional expenditure into the region and recognises the positive economic and social value these events bring to the Shark Bay community.

The Shire of Shark Bay received an application from the Shark Bay School Parent & Citizens Association (P&C) on the 1 September 2026 requesting sponsorship for the 2027 Shark Bay School 20th Birthday Anniversary Celebration, to be held on Wednesday 16 March 2027.

COMMENT
This event signifies 20 years at the school's current location, 55 Francis Rd and acts as an opportunity for students, staff, families and the greater community to celebrate the schools' achievements and contributions over the past 20 years. Currently the school sits at a healthy 78 students ranging from kindergarten to Year 12. Shark Bay School also acts as a large high-quality employer within Shark Bay with current employment sitting at 25 staff members.

Council has a longstanding history of supporting the Shark Bay P&C through both financial and in-kind contributions. In 2022, Council provided funding of $2,500 towards the end-of-year concert, enabling the P&C to purchase kitchen equipment to support catering activities at community events. Prior to this, Council approved grant funding for the purchase of disco equipment. In addition to financial assistance, the Shire has

demonstrated its ongoing commitment to the P&C through the provision of in-kind support, including the complimentary use of the Town Hall for P&C activities and events and the donation of two Gym Memberships as Raffle Donations and a donation for books for end of year awards for outstanding students.

The celebration will consist of 3 large scale activity stalls run by an outside party, 5 medium activity stalls facilitated by Shark Bay School Staff, small interactive stalls facilitated by volunteers and community groups and food stalls run by volunteers. As well as these, there will be multiple free interactive activities and competitions throughout the day with prizes available to win. Invitations will be extended to the wider school community such as Useless Loop Primary School as well as the wider Shark Bay community, strengthening the social benefit.

APPLICATION

Group: **Shark Bay School Parent & Citizens Association**
Amount requested: **$10,000**
Project: **Shark Bay School's 20th Birthday Party**
Funding category: **Funding for a specific event and prize money**
Strategic Community Plan (category): **Social**

The Shark Bay School Parents and Citizens Association is an incorporated community organisation in Denham that supports the Shark Bay School and its pupils in the way of fundraising by delivering community events. The application states the event will bring together staff, students, families, and the community to celebrate the school's achievements and contributions for the last 20 years. The application states that the Shark Bay School 20th Birthday Party delivers a social benefit to the community.

Social Benefits

The application describes the event as one that will bring the community together to celebrate the role Shark Bay School plays in our small town. Everyone is somehow connected to the school; whether it's because their children attend, they work there, they have relations that attend or work there, they support the school's Workplace Learning Program, they employ students outside of school hours, they are past staff/students/parents. Brining the community together in celebration can only be beneficial to everyone.

The grant application includes:

• Two project referees: Jamie Burton (Shark Bay Community Resource Centre – Manager) and Paul Luxton (Shark Bay School – Principal)
• Project plan & budget
• Quotes
• Shark Bay School Parents and Citizens Association 2025 Audit Statement (refer to 'Confidential' attachments folder)

Officer Comment

The Shark Bay School 20th Birthday Party is a community-oriented event that actively involves local organisations and community groups. It provides opportunities for fundraising while delivering social benefits to the Shark Bay community.

The School P & C is in the process of seeking additional funding to contribute towards this event and will also be contributing approximately $9,000 from the School operational budget.

It is recommended that Council approve funding of $10,000 to the Shark Bay School Parents & Citizens Association to support delivery of the Shark Bay Schools 20th Birthday Party.

Should Council approve the application, the Shire's Community Development Officer will request that the Shark Bay Community Resource Centre acknowledge the Shire's sponsorship by including the Shire's logo and the wording "Proudly supported by the Shire of Shark Bay" in all promotional materials (e.g. print, digital, and social media).

LEGAL IMPLICATIONS
There are no legal implications associated with this report.

POLICY IMPLICATIONS
These recommendations comply with Council Policy 2.2 Financial Assistance/ Donations.

FINANCIAL IMPLICATIONS
The adopted 2026/2027 Budget includes an allocation of $50,000 for Community Assistance Grants, encompassing Round 1 (larger events), Round 2 (equipment and small projects), and Significant Event Funding.

To date, Council has approved $4,877 in Significant Event Funding, Round 1 and Round 2 are yet to be finalised this financial year. The remaining available balance is therefore $45,123.

Approval of the proposed $10,000 grant would reduce the available balance to $35,123 for the remainder of the financial year.

ATTACHMENTS
Confidential Attachment – Financial Audit Report

STRATEGIC IMPLICATIONS
Social Objective: A safe, welcoming, and inclusive community

RISK MANAGEMENT
This is a low risk item for Council

VOTING REQUIREMENTS
Absolute Majority Required

SIGNATURES

Executive Manager Community Development	*M Fanali*
Chief Executive Officer	*D Chapman*
Date of Report	23 September 2026

Shire of Shark Bay
Community Assistance Grants

APPLICATION FORM

Please complete and return the signed application form to the Shire of Shark Bay with the advertised timeframe. ***Late submissions will not be considered***

Applications to be addressed to:	Chief Executive Officer Shire of Shark Bay PO Box 126 Denham WA 6537
Applications can be delivered:	Shire of Shark Bay 65 Knight Terrace Denham WA 6537
Email:	cdo@sharkbay.wa.gov.au

For further information, please contact the Community Development Officer on 9948 1218

Please ensure you have read the Shire of Shark Bay Community Assistance Grants – Guidelines before completing the application form to confirm your organisation's eligibility.

FUNDING ROUND

Please indicate which funding round you are applying for:

☐ Round 1 - Community Projects Year: _____

☐ Round 2 - Equipment and minor projects Year: _____

☒ Significant Event Sponsorship Funding Year: 2027

ORGANISATION DETAILS

Organisation Name: Shark Bay Primary School Parents and Citizens Association Incorporated

Postal Address: 55 Francis Road DENHAM WA 6537

Contact Person: Rebecca Moroney

Position/Title: Secretary

Telephone: 0409 331 728

E-mail: sharkbaypandc@hotmail.com

What category best describes your organisation?

- ☐ Sporting Club
- ☐ Community Group
- ☒ Not-for-profit organisation
- ☐ Other: _____

Which of the following best describes your organisation's status?

	YES	NO
• Incorporated	Y	
• GST Registered	Y	
• Have a current Association Constitution	Y	

Australian Business Number (ABN): 54 081 618 588

Please note the Shire of Shark Bay requires applicants to have an ABN. Applicants who do not have one may be subjected to withholding tax of 48.5%. If you are unsure, please contact the Shire to discuss how to best proceed.

Bank details

Account Name: Shark Bay Primary School Parents and Citizens' Association Incorporated

BSB: 066509 Account Number: 00903066

FUNDING DETAILS

Project title: Shark Bay School's 20th Birthday Party

Project description: Shark Bay School, with the support of Shark Bay P&C will be hosting a 'Birthday Party' to celebrate 20 years at the new site of 55 Francis Road. This event will bring together staff, students, families and the community to celebrate the school's achievements and contributions for the last 20 years.

Date(s) the project will take place: Wednesday 16th March 2027

Location(s) where the project will take place: Shark Bay School, 55 Francis Road DENHAM

Total project funds requested *(including GST if applicable)* $ $10,000

Has your organisation previously received funding from the Shire of Shark Bay?

☒ Yes

☐ No

If **Yes,** Previous funding amount received: $_____

Round / Year funding was received: 2022

Funded project: End of Year Concert

Has your organisation acquitted all previous Shire of Shark Bay funding?

☒ Yes

☐ No

If **No**, please outline why?

_____

Please Note: *Your organisation is not eligible to receive new funding from the Shire of Shark Bay, until previous Shire of Shark Bay funding has been acquitted.*

PROJECT DETAILS

What is the funding to be used for?

☐ Leveraging a grant from a State or Federal agency

☒ Purchasing goods and services (i.e. equipment and/or engaging a professional for the purpose of instruction)

If your funding application involves purchasing equipment, can the equipment be used by other community groups in the future?

☐ *Yes*
☐ *No*

☐ Infrastructure (i.e. significant construction or improvement of facilities). Please include Planning Approvals from the Shire

☒ Funding for a specific event or program

☐ Prize money.

Does the project meet the objectives of the Shire of Shark Bay Strategic Community Plan 2020-2030? Copy of the Plan can be found on the Shire's website.

☐	Economic	A progressive, resilient and diverse economy
☐	Environment	Help protect our unique natural and built environment
☒	Social	A safe, welcoming and inclusive community

Outline the project goals and how they will benefit Shark Bay community *(minimum of one objective)*:

Economic: _____

Environment: _____

Social: This event will bring the community together to celebrate the role Shark Bay School play's in our small town. Everyone is somehow connected to the school; whether it's because their child/ren attend, they work there, they have relations that attend or work there, they support the school's Work Place Learning Program, they employ students outside of school hours, they are past staff/students/parents. Brining the community together in celebration can only be beneficial to everyone.

Please list other organisations involved in this project *(if applicable)*

Name of Organisation	Project Involvement
Shark Bay School	Event Coordination, venue
Shark Bay Ambulance	Stall holder, event supporter
Shark Bay SES	Stall holder, event supporter
Shark Bay Police	Stall holder, event supporter

Project Referees:

Please provide two referees *(that is not associated with your organisation)* that are in support of your application, alternatively you can attach letters of support.

Name	Phone	Email	Organisation and position held
Jamie Burton	0427 272 560	sharkbay@crc.net.au	Shark Bay CRC - Manager
Paul Luxton	9948 0000	paul.luxton@education.wa.edu.au	Shark Bay School - Principal

SIGNIFICANT EVENT – ONLY

All Significant Event applications will be required to do a presentation to Council about their project, prior to consideration of the grant application. Please speak with the Shire of Shark Bay Community Development Officer for more details and to secure a time. Council meets on the last Wednesday of each month.

If your project is a ***Significant Event*** will it attract additional visitors to town? If so, how many additional visitors are you planning for?

- ☐ 50-100
- ☐ 100-200
- ☐ 200-300
- ☐ Over 500

Will you be charging an entry fee to attend the event?

- ☐ Yes
- ☒ No

If **Yes**, how much? _____

Please ensure this is shown as income in the budget below

PROJECT BUDGET

Please provide a total event/program budget outlining all funding sources (eg Shire of Shark Bay funds, your organisation contribution and other funding sources where applicable). Please attach quotes/evidence of cost for every expenditure item listed.

Expenditure Item Description (i.e. materials, equipment, advertising, catering, prizes)	**Shire of Shark Bay Grant ($)**	***In-Kind ($)**	**Other Funding/Income Amount ($)**	**Other Funding Organisation Name** *(your organisation or external)*
Monstall Ball Amusements	$10,000		$5990	Shark Bay School
Consumables			$3350	
P&C Volunteer hours		$1470		5 x volunteers x 7 hrs @ $30/hr
SES Volunteer Hours		$420		2 x Volunteers x 7 hrs @ $30/hr
St John Ambo Volunteers		$420		2 x Volunteers x 7 hrs @ $30/hr
Denham Firies		$420		2 x Volunteers x 7 hrs @ $30/hr
Total	$ $10,000	$ $2730	$ $9,340	

***In-Kind value:** Number of volunteers x hours worked directly on project x $25 per hour*

Will any of your expenditure items be spent locally with **Shark Bay businesses**?

☐ Yes

☒ No

Please describe which business(es) you will be spending money with and how much will be spent with each business.

_____

PART 6 – ADDITIONAL INFORMATION

Please attach a copy of the following:

- Organisation's most recent (Audited) Financial Statement
- Quotations for expenditure items

PART 7 – DECLARATION

I hereby certify that I am the authorised person to sign on behalf of the organisation and that the information is correct. I have read, understand and agree to abide by the conditions set out in the Shire of Shark Bay Community Assistance Grants guidelines.

NAME Rebecca Moroney

SIGNATURE RM

POSITION IN ORGANISATION Secretary

DATE 17th August 2026

Quote ID #74282537

Book This Event

Contact Details

Name
Rebecca Moroney

Organization
Shark Bay P&C

Billing Address
55 Francis Rd
Denham, WA 6537

Email
Rebecca.Moroney@education.wa.edu.au

Phone
08 9948 0000

Event Details

Event Start
10:00 Fri, Mar 19, 2027

Event End
14:45 Fri, Mar 19, 2027

Event Notes

Address
55 Francis Rd
Denham, WA 6537

Surface
Grass - Peg in ok

Delivery
Fully Staffed

Access to site
Power on Site
Water on Site

Items



Spider Mountain (Tower + Slide)
1 - $2,390.00



Outback Maze
1 - $2,090.00



The Dunk Tank
1 - $840.00



All Star Challenge
1 - $490.00



Climbing Activity Operator
2 - $1,200.00



Operators
2 - $1,000.00



Generators
2 - $520.00



Accommodation
1 - $800.00

$ Prices

Rentals	$9,330.00
Distance Charges	$9,467.56
22% Discount	$-4,261.20
Subtotal	$14,536.36
Tax	+$1,453.64
Total	**$15,990.00**

Shark Bay School – 20th Birthday Party

Our Birthday is Monday 22nd March 2027

Have the party on Wednesday 16th March 2027 (TBC)

Stalls Run by Monsterball (3 staff)

1. Spider Mountain
2. Outback Maze
3. Dunk Tank

Stalls Run by Shark Bay School staff (5 staff)



4. _____ All Star Basketball Challenge (Monsterball supplied)



5. _____ Nerf Gun (enclosed gazebo with table at front, nerf guns on table, targets at back of gazebo)



6. _____ Laser Tag (Basketball Courts with numerous obstacles for people to hide behind



7. _____ Fishing Fun (fill a paddle pool with water and fish, catch the fish with the fishing rod).

8. _____ Sensory Stall (playdough, goop, kinetic sand, etc)

Stalls run by Shark Bay P&C (need 5 volunteers)

9. Hot Dogs (beef sausage, bun, sauce, fried onions) 1 free / student & staff, community to pay $3 (3 tokens)
10. Slushie Machine $2 (2 tokens)
11. Snow Cones $1 (1 token)
12. Fairy Floss $1 (1 token)
13. Cake Stall (various costs – direct payment to P&C with cash)
14. Lucky Dip $2 (2 tokens)

Stalls run by Volunteers/Students/Community

15. _____ Face Painting
16. St John Ambulance (Wheel chair obstacle course, arm in a cast?)

 17. SES (Scavenger Hunt)
18. Shark Bay Police (stickers, hats)
19. Denham Volunteer Fire Brigade (look at the truck – no water)

Free stalls requiring NO direct supervision

20. Photo Booth
21. Table Tennis
22. Giant Connect Four
23. Giant Jenga
24. Soccer Table
25. Bubbles
26. Bean Bags with books
27. Photo display of our 'first 20 years'
28. Ring Toss

 = competitors win a small prize (Prizes – 5 stalls, 100 prizes @ $3 each = $1500)

Supervision of Students requiring extra support

Anastasia –
Sam –
Janine –
Laura –
Chrissy –
Claire –
Debbie –

Staffing

K/P Teacher - _____ running _____ stall
1/2 Teacher - _____ running _____ stall
3/4 Teacher - _____ running _____ stall
5/6 Teacher - _____ running _____ stall
LB3a - _____ running _____ stall
LB3b - _____ running _____ stall
Principal – roaming
LSC - behaviour
Bec – event coordinator, stall relief
First Aid - _____

Invited Guests;

1. Lisa Criddle, Regional Executive Director
2. SIDE Principal
3. SIDE – Craig Campbell
4. SIDE – Teachers ?
5. Shark Bay School Council – Chairperson & Members
6. Shire of Shark Bay – President and Councillors
7. DBCA / Malaga Rangers
8. Yadgalah Aboriginal Corporation
9. Malgana Aboriginal Corporation
10. SWL providers
11. Useless Loop Primary School
12.

Cashier (Jamie Burton)

Tokens = $1 each

Every staff and student will be given 5 tokens for 'free', plus will receive a hotdog.

Extra tokens can be purchased.

Event Schedule

8.30am – school starts, students in class
- Monsterball arrive, set up

10am - early recess/play time

10am – 10.20am – K/P class private session with Monsterball stalls (no Dunk Tank)

10.20am – 10.40am – 1/2 class private session with Monsterball stalls (no Dunk Tank)

10.40am – 11am – 3/4 Class private session with Monsterball stalls (no Dunk Tank)

11am – 11.20am – 5/6 Class private session with Monsterball stalls (no Dunk Tank)

11.20am – 11.40am – LB3a private session with Monsterball stalls (no Dunk Tank)

11.40am – 12pm – LB3b private session with Monsterball stalls (no Dunk Tank)

12pm to 2.40pm – Birthday Bash begins, community / families attend

2.40pm School finishes

2.40pm – 4pm - pack up stalls

Monsterball Hire

Spider Mountain (ages 3 – adult, 10 people at a time)



Our 2 in 1 Spidermountain includes a mobile climbing wall which gives you the opportunity to reach up high and climb to the peak, then gently descend back to the ground supported by the advanced hydraulic system.

On the inside of the climbing wall, there is a series criss cross levels made of sturdy elastics that span the full 8 metres of the mountain. Aspire to navigate the levels to reach the top and take in the views.

Outback Maze (aged 3 – adult, 30 people at a time)



This unique inflatable maze features our iconic Australian native animals.

Stay cool even on the hottest days thanks to the built-in misting system that keeps the maze fresh and comfortable for everyone. With plenty of space for multiple players to race, explore, and team up, this inflatable guarantees endless laughs and unforgettable memories.

All Star Challenge (ages 3 – adult, 2 people at a time)



Let's see who's the best dunker in your team!

This will give your little ones a taste of basketball!

If the big kids are always hogging the ball, this is the perfect unit to keep their younger siblings entertained.

Dunk Tank

There is no doubt about it, the Dunk Tank is always one of the biggest highlights at ant event, from corporate functions to backyard parties.

Kids and adults alike will enjoy the thrill of potentially dunking a teacher, friend or co-worker, not to mention the boss!

Take aim and hit the target with the ball to get the person on the chair dunked into the water below!

Please note that not all of our Dunk Tanks have the clear window pane as shown, please specify at the time of booking if you require this.



Budget

1. Face Painting (P&C owned, top up consumables)	$100
2. Slushies (P&C owned, purchase consumables)	$100
3. Snow Cones (P&C owned, purchase consumables)	$50
4. Fairy Floss (P&C owned, purchase consumables)	$50
5. Monsterball quote)	$15,990
6. Lucky Dip (100 prizes @ $5 each)	$500
7. Sausage Sizzle (300 serves)	$500
8. Bubbles (school owned, purchase consumables)	$50
9. Sensory Stall (consumables)	$500
10. Prizes for games	$1500

	$19,340.00

Prizes – 5 stalls, 100 prizes @ $3 each = $1500

12.0 TOWN PLANNING REPORT

12.1 RENEWAL APPLICATION SEEKING THIRD PLANNING APPROVAL FOR AN EXISTING DWELLING TO BE USED FOR SHORT STAY RENTAL ACCOMMODATION – STRATA LOT 1 (6A) FRY COURT, DENHAM
P1452

AUTHOR
Liz Bushby, Town Planning Innovations

DISCLOSURE OF ANY INTEREST
Declaration of Interest: Town Planning Innovations
Nature of Interest: Financial Interest as receive planning fees for advice to the Shire – Section 5.50A of *Local Government Act 1995*
Declaration of Interest: Cr Fenny
Nature of Interest: Proximity Interest as family member owns 6B Fry Court

Cr Fenny left the Council Chamber at 1.34 pm.

Moved Cr Smith
Seconded Cr Bellottie

Council Resolution
That Council:

A. Determine that the 'short stay rental accommodation' use may be consistent with the objectives of the Residential zone and give notice under clause 64 of the deemed provisions before determining an application for development approval for the use of the land.

B. Note that the application relating to Strata Lot 1 (6a) Fry Court, Denham has been advertised for public comment. Advertising closed on the 3 September 2026, and no submissions have been received.

C. Approve the application for Strata Lot 1 (6a) Fry Court, Denham to be used for short stay rental accommodation subject to the following conditions:

1. This approval is valid for a maximum of five (5) years from the date of this planning consent. Following the 5-year period this approval shall expire and become void.

2. This approval for a short stay strata dwelling is issued to John Waghorne as the landowner of Strata Lot 1 (6a) Fry Court, Denham. This approval shall not be transferred or assigned to any other person and shall not be transferred from the land in respect of which it was granted.

Should there be a change of ownership of Strata Lot 1 this approval is cancelled and expires.

3. The plans lodged with this application (attached) shall form part of this approval.

4. **Car parking and boat parking bays are to be provided and maintained to a trafficable standard on site to the satisfaction of the Shire's Chief Executive Officer in accordance with the parking plan submitted with the application, and approved by the Shire.**

5. **All guest car parking shall be accommodated within the boundary of Strata Lot 1 at all times. No guest or boat parking shall encroach into or impede use of the footpath along Fry Court at any time.**

6. **This approval is for a maximum of 1 to 2 guest boats to park on the strata lot at any one time. The owner (with the property manager) shall ensure that any guest boat(s) can reasonably be accommodated in accordance with all conditions of this approval.**

7. **The owner shall ensure implementation of the measures in the Management Plan lodged and approved as part of this application.**

8. **The owner shall continue to engage a local property manager to manage the accommodation in accordance with the Management Plan approved as part of this application.**

   If an alternative manager is engaged (other than the agent stated in the Management Plan), then a revised Management Plan is to be lodged for separate written approval by the Chief Executive Officer with revised contact details for the property manager.

9. **The owner shall keep and maintain a working fire extinguisher on the premises at all times in accordance with the Management Plan approved as part of this application, or any revised Management Plan approved separately in writing by the Chief Executive Officer.**

10. **An A3 laminated copy of the fire escape plan and A4 copy of the parking plan approved as part of this application shall be displayed in prominent places within the existing dwelling.**

11. **No guest shall be accommodated for periods totaling more than 3 months in any 12- month period.**

12. **The maximum number of persons to be accommodated at any one time shall be limited to 6.**

13. **If any sign is installed to advertise or identify the holiday house it shall only be located within the lot boundary and the sign face shall not exceed an area of 0.2 square metres.**

14. **The existing brick paved crossover and driveway shall be maintained to a trafficable standard on site to the satisfaction of the Shire's Chief Executive Officer.**

5/0 CARRIED

FOR: Cr's Bellottie, Cowell, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley Fenny

Cr Fenny Returned to the Council Chamber at 1.36 pm.

BACKGROUND

- ***Location***

The lot is located near the intersection of Fry Court and Knight Terrace. There are 2 two storey grouped dwellings on the property.

A location plan is included below for ease of reference.



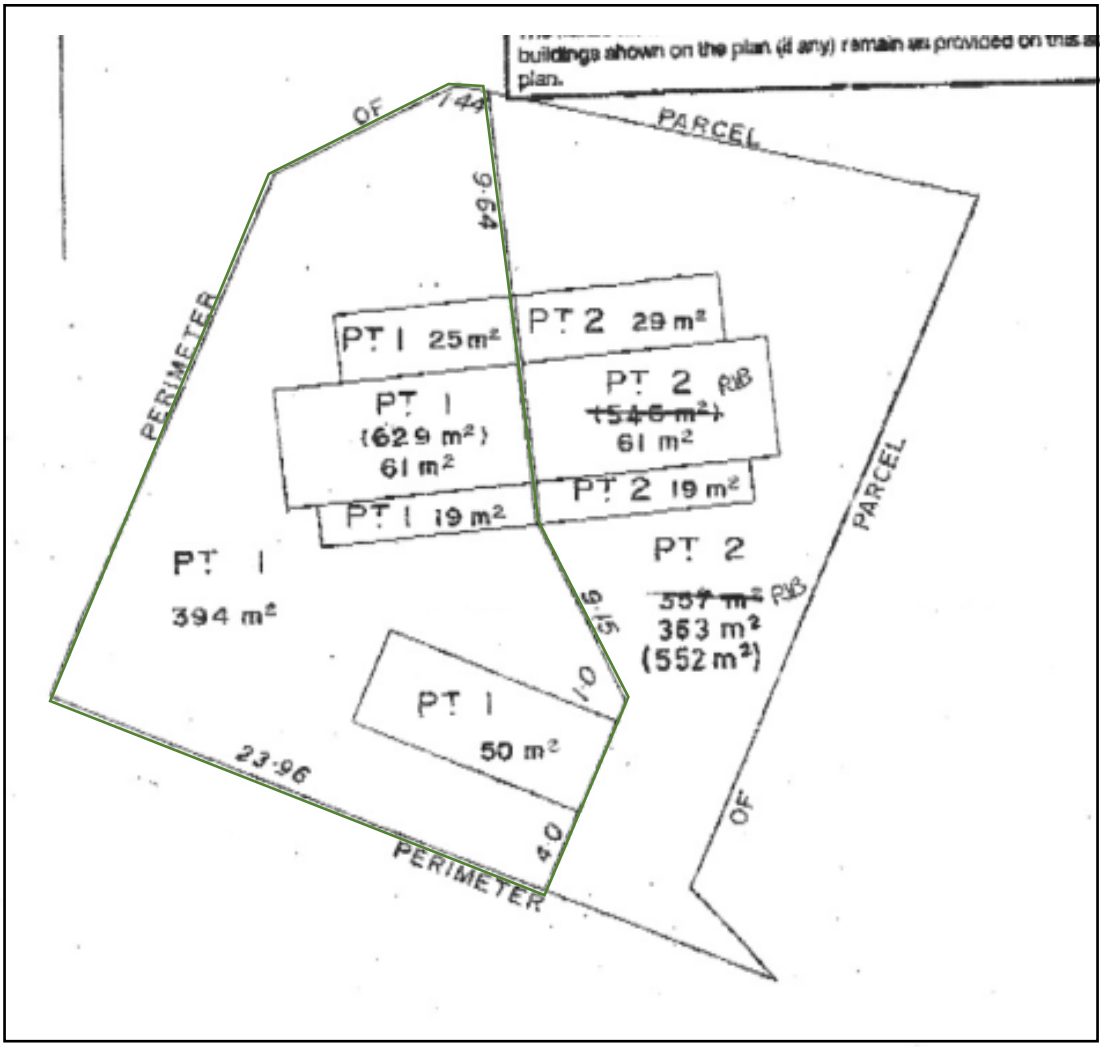
Location Plan

- ***Strata Plan***

The existing dwelling is on a strata lot and it should be noted that:

(a) This application is for Strata Lot 1 which has it's own access from Fry Court. Strata Lot 2 has a separate independent access and driveway;
(b) There is no common property;
(c) The strata lot consists of both buildings and land shown on a strata plan.
(d) The dwelling on Strata Lot 2 does not form part of this application.

Strata Lot 1 is outlined in orange on the strata plan below. The 'orange' outline also represents the area for exclusive use associated with the dwelling on Strata Lot 1.



- ***Relevant Council decision : March 2022***

A 'first time' application for short term rental accommodation on 6A Fry Court was considered by Council at the Ordinary Meeting held on the 30 March 2022.

Council considered several options in regard to crossovers, and supported the application without any crossover upgrading, because the dwelling is serviced with an existing brick paved crossover and driveway.

Photographs of the lot and crossovers are included over page.



Existing brick paved driveway and carport



Above: Second gravel area for boat parking (supported by Council 'as is')

- ***Relevant Council decision : August 2023***

A 'second time' renewal application for short term rental accommodation on 6A Fry Court was considered by Council at the Ordinary Meeting held on the 28 June 2023.

Conditional approval was granted on the 18 August 2023 for a 3 year period, and expired on the 18 August 2026.

COMMENT

- ***Description of proposal***

The application is summarised as follows:

(i) The dwelling unit has 2 bedrooms and can accommodate a maximum of 6 persons at any one time.
(ii) The master bedroom has a queen bed, and the second bedroom has a queen bed and two bunk beds.
(iii) The owners have advised that as the unit only had two bedrooms it is more suited to 2 couples, or one couple and their children. They have advised that it is rare that 6 people would occupy the dwelling.
(iv) There is an existing brick paved driveway to a carport attached to the dwelling. The carport and constructed driveway can accommodate 2 cars, or one car and a small boat.
(v) There is a second gravel driveway that provides access to two outbuildings. The gravel driveway can accommodate more cars or be used for boat parking.
(vi) The maximum length of stay for guests in typically two weeks. Bookings are generally for between one and two weeks.
(vii) The owners intend to continue to use Ray White as the property manager. The property manager is responsible for all bookings, provision of information to guests, monitoring the property, ongoing maintenance, and dealing with any complaints.

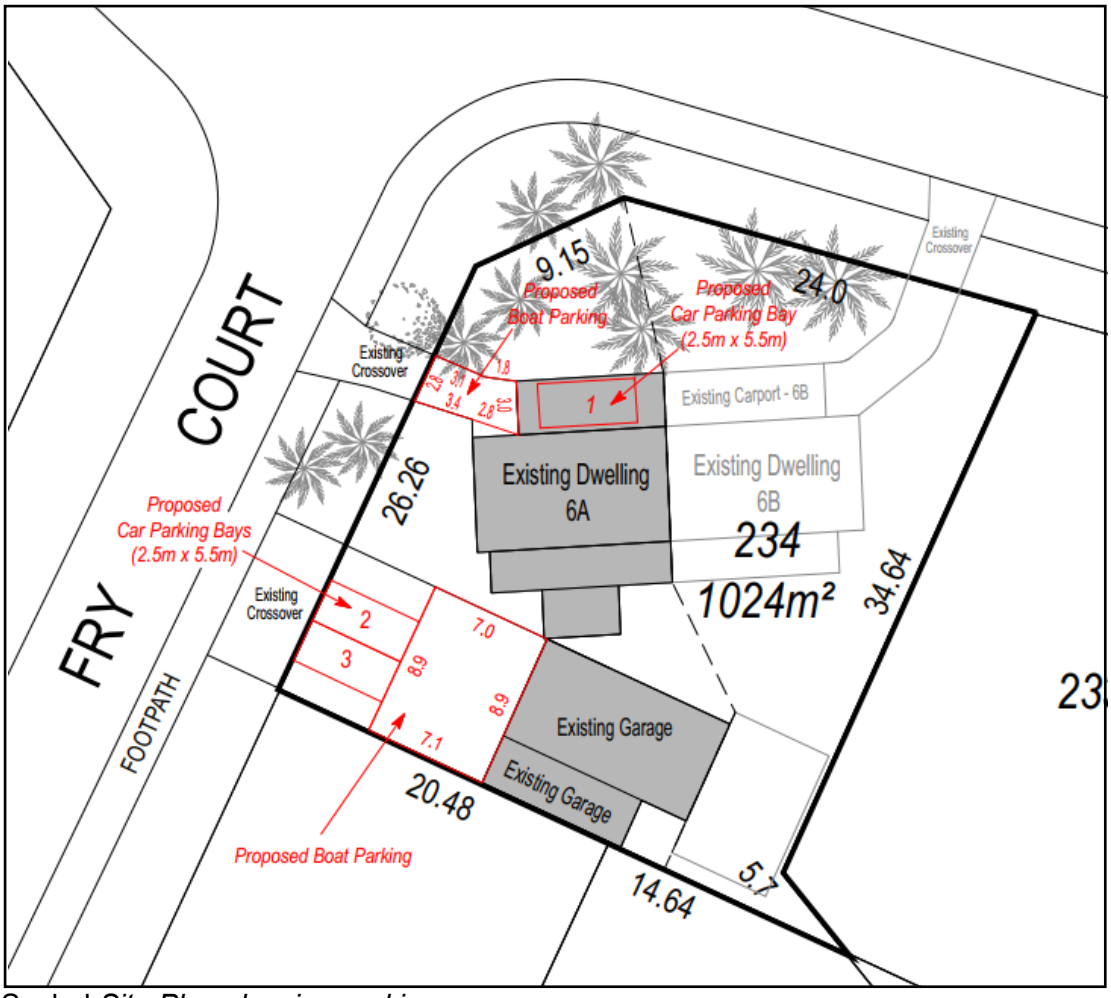
The owner has advised that nothing has changed since the previous approvals were granted.

- ***Parking***

In accordance with the Shires Local Planning Policy on holiday houses, which is used as a guide, 2 carparking bays are required for 6 guests.

The owner has lodged an 'upgraded' scaled and accurate parking plan showing 3 car parking bays, and 2 boat parking bays.

Parking is not considered an impediment to support for the application.



Scaled *Site Plan showing parking*

- ***Zoning and Proposed Land Use***

Strata Lot 1 is zoned 'Residential' under the Shire of Shark Bay Local Planning Scheme No 4 (the Scheme).

Under the Scheme, Table 1 lists land uses in a table format with different symbols listed under different zones.

Each symbol has a different meaning and determines whether Council has discretion to consider a land use in the corresponding zone (ie if the land use is permitted, not permitted, discretional or requires advertising).

Part of the planning assessment involves determining which land use definition from the Scheme 'best fits' the proposal.

A dwelling on a strata lot is not construed as a 'single house' under the Residential Design Codes. Accordingly the proposed land use is not construed as a 'holiday house' which is defined in the Scheme as '*means a single dwelling on one lot used to provide short-term accommodation but does not include a bed and breakfast*'.

- ***Use Not Listed***

The proposal is construed as a 'short stay rental accommodation' which is not defined in the Scheme or listed in 'Table 1-Zoning Table' of the Shire of Shark Bay Local Planning Scheme No 4 (the Scheme).

In accordance with Clause 18 (4) of the Scheme, as the use of the land for a 'short stay rental accommodation' is not specifically mentioned in the Zoning Table and cannot reasonably be determined as falling within the interpretation of one of the other existing use land use definition categories the Council may:

Option 1: Determine that the 'short stay rental accommodation' use is consistent with the objectives of the Residential zone and is therefore a use that may be permitted in the zone subject to conditions imposed by the local government; or

Option 2: Determine that the 'short stay rental accommodation' use may be consistent with the objectives of the Residential zone and give notice under clause 64 of the deemed provisions before considering an application for development approval for the use of the land; or

Option 3: Determine that the 'short stay rental accommodation' use is not consistent with the objectives of the Residential zone and is therefore not permitted in the zone.

If Council pursues Option 1, it will set a precedent for other 'short stay rental accommodation' proposals to be treated as a permitted land use in the Residential zone, which is considered undesirable. There may be cases where Council does not consider it appropriate for a built strata lot to be used for short stay.

It is recommended that Council pursue Option 2 and advertise the application for public comment.

The application is already being advertised for public comment by Shire Administration. Advertising closed on the 3 September 2026.

- ***Local Planning Policy No 1 : Holiday Houses***

The Local Planning Policy does not strictly apply to this application as the proposal is not considered to be a 'holiday house'. The Policy is being used as a general guide only for the planning assessment as follows:

Policy Requirement	Comment
1. A site plan or good quality clear aerial showing the existing house, existing buildings, driveway, and guest parking areas. The location, number and dimensions of parking areas should be clearly marked on the plan.	The owners have lodged a scaled and accurate parking plan prepared by a draftsperson.
2. An internal floor plan showing the house layout, the use of each room, and number of double, single or bunk beds per room (including fold out couches).	The owners lodged detailed floor plans as part of their previous 2022 and 2023 application, and have confirmed that the maximum number of guests has not changed.

3. Car parking to be provided at a rate of 1 space every 3 guests.	2 car parking bays are required and can be accommodated as demonstrated by the parking plan. Parking is discussed in the body of this report.
4. A Management Plan that addresses how the land use will be managed on a day to day basis to maximise protection of residential amenity, including details of how noise issues will be addressed by the Manager (handling of complaints), and full contact details of the Manager or employee of the Manager.	A Management Plan was lodged and approved with the original application in April 2022, and again in 2023. The owner has confirmed that Ray White is still being used as the property manager.
5. A Fire and Emergency Response Plan that includes detailed fire escape route maps, provision of a fire extinguisher and emergency contact numbers.	The owner displays a Fire and Emergency Response Plan in the dwelling unit. The owner has lodged photographs of their fire blanket and fire extinguisher.

LEGAL IMPLICATIONS

Planning and Development (Local Planning Schemes) Regulations 2015 –

Regulation 57 of the deemed provisions outlines '*matters to be considered by Council*' including but not limited to orderly and proper planning, the compatibility of the development with it's setting including the relationship to development on adjoining land, the amenity of the locality, the adequacy of proposed means of access to and from the site, the amount of traffic to be generated by the development, and any submission received.

Clause 64 outlines advertising requirements for different applications. Any application for a 'use not listed' is considered a complex application, and requires a longer 28 day advertising period.

Shire of Shark Bay Local Planning Scheme No 4 – explained in the body of this report.

Clause 16(2) of the Scheme outlines the following objectives of the Residential Zone:

- To provide for a range of housing and a choice of residential densities to meet the needs of the community.
- To facilitate and encourage high quality design, built form and streetscapes throughout residential areas.
- To provide for a range of non-residential uses, which are compatible with and complementary to residential development.
- To provide for tourist development which is compatible with and complementary to residential development.

POLICY IMPLICATIONS
The Shires existing Holiday House Policy does not strictly apply to this proposal, however has been used as an assessment tool.

FINANCIAL IMPLICATIONS
The Shire pays consultancy fees to Town Planning Innovations for general planning advice.

STRATEGIC IMPLICATIONS
There are no strategic implications associated with this report.

RISK MANAGEMENT
There are no known risks associated with the proposed development.

VOTING REQUIREMENTS
Simple Majority Required

SIGNATURES

Author	*L Bushby*
Chief Executive Officer	*D Chapman*
Date of Report	4 September 2026

12.2 APPLICATION SEEKING PLANNING APPROVAL FOR A HOLIDAY HOUSE (RENEWAL) – LOT 42 (10) SELLENGER HEIGHTS, DENHAM
P4225

AUTHOR
Liz Bushby, Town Planning Innovations

DISCLOSURE OF ANY INTEREST
Declaration of Interest: Town Planning Innovations
Nature of Interest: Financial Interest as receive planning fees for advice to the Shire – Section 5.100A of *Local Government Act 1995*
Declaration of Interest: Cr Johns
Nature of Interest: Proximity Interest as occupies home adjacent to holiday house

Cr Johns left the Council Chamber at 1.36 pm.

Moved Cr Smith
Seconded Cr Fenny

LOST Officer Recommendation
That Council:

A. Note that the application for a Holiday House on Lot 42 (10) Sellenger Heights, Denham has been advertised for public comment. Advertising closed on the 8 September 2026 and no submissions were received.
B. Approve the application seeking planning approval for the existing single house on Lot 42 (10) Sellenger Heights, Denham to continue to be used as a Holiday House subject to the following conditions:
    1. This approval is valid for a maximum of 5 years from the date of this planning consent. Following the 5 year period this approval shall expire and become void.
    2. This approval for a Holiday House is issued to Kym Miller as Sole Director of the Wasagi Corporation Pty Ltd being the landowner of Lot 42 (10) Sellenger Heights, Denham. This approval shall not be transferred or assigned to any other person and shall not be transferred from the land in respect of which it was granted.
    Should there be a change of ownership of Lot 42 this approval is cancelled and expires.
    3. The plans and supporting documentation lodged with this application shall form part of this approval.
    4. Car parking areas with capacity to accommodate a minimum of 4 car parking bays are to be provided and maintained to a trafficable standard on site to the satisfaction of the Shire's Chief Executive Officer in accordance with the information submitted with the application.
    5. All guest car parking and boat parking shall be accommodated within the boundary of Lot 42 at all times. The owner (with the property manager) shall ensure that any guest cars can reasonably be accommodated under the existing house in accordance with the approved parking plan and conditions of this approval.
    6. This approval is for a maximum of 1 guest boat to park on the lot at any one time. The owner (with the property manager) shall ensure that any guest boat can reasonably be accommodated in accordance with all conditions of this approval.

7. The owners shall implement the measures in the Management Plan lodged and approved as part of this application.
8. The owners shall continue to engage a local property manager to manage the holiday house in accordance with the Management Plan approved as part of this application.
   If an alternative manager is engaged (other than the agent stated in the Management Plan) , then a revised Management Plan is to be lodged for separate written approval by the Chief Executive Officer with revised contact details for the property manager.
9. The owners shall keep and maintain a working fire extinguisher on the premises at all times in accordance with the Management Plan approved as part of this application, or any revised Management Plan approved separately in writing by the Chief Executive Officer.
10. An A3 laminated copy of each fire escape approved as part of this application shall be displayed in prominent places within the existing dwelling.
11. A laminated copy of the parking plan shall be displayed within the house for guests at all times.
12. No guest shall be accommodated for periods totalling more than 3 months in any 12 month period.
13. The maximum number of persons to be accommodated at any one time shall be limited to 10.
14. If any sign is installed to advertise or identify the holiday house it shall only be located within the lot boundary and the sign face shall not exceed an area of 0.2 square metres.

0/5 LOST

FOR: Nil
AGAINST: Cr's Bellottie, Cowell, Fenny, Smith and Stubberfield
ABSENT: Cr's Johns and Ridgley

AMENDMENT TO OFFICERS RECOMENDATION
Reason: Due to the complaints received Council decided to only issue a one (1) Year approval period to monitor conduct and ensure compliance with parking conditions.

Moved Cr Smith
Seconded Cr Fenny

Council Resolution

That Council:

A. Note that the application for a Holiday House on Lot 42 (10) Sellenger Heights, Denham has been advertised for public comment. Advertising closed on the 8 September 2026 and no submissions were received.

B. Approve the application seeking planning approval for the existing single house on Lot 42 (10) Sellenger Heights, Denham to continue to be used as a Holiday House subject to the following conditions:

1. **This approval is valid for a maximum of one (1) year from the date of this planning consent. Following the one (1) year period this approval shall expire and become void.**

2. **This approval for a Holiday House is issued to Kym Miller as Sole Director of the Wasagi Corporation Pty Ltd being the landowner of Lot 42 (10) Sellenger Heights, Denham. This approval shall not be transferred or assigned to any other person and shall not be transferred from the land in respect of which it was granted.**

   Should there be a change of ownership of Lot 42 this approval is cancelled and expires.

3. **The plans and supporting documentation lodged with this application shall form part of this approval.**

4. **Car parking areas with capacity to accommodate a minimum of 4 car parking bays are to be provided and maintained to a trafficable standard on site to the satisfaction of the Shire's Chief Executive Officer in accordance with the information submitted with the application.**

5. **All guest car parking and boat parking shall be accommodated within the boundary of Lot 42 at all times. The owner (with the property manager) shall ensure that any guest cars can reasonably be accommodated under the existing house in accordance with the approved parking plan and conditions of this approval.**

6. **This approval is for a maximum of 1 guest boat to park on the lot at any one time. The owner (with the property manager) shall ensure that any guest boat can reasonably be accommodated in accordance with all conditions of this approval.**

7. **The owners shall implement the measures in the Management Plan lodged and approved as part of this application.**

8. **The owners shall continue to engage a local property manager to manage the holiday house in accordance with the Management Plan approved as part of this application.**

   If an alternative manager is engaged (other than the agent stated in the Management Plan) , then a revised Management Plan is to be lodged for separate written approval by the Chief Executive Officer with revised contact details for the property manager.

9. **The owners shall keep and maintain a working fire extinguisher on the premises at all times in accordance with the Management Plan approved as part of this application, or any revised Management Plan approved separately in writing by the Chief Executive Officer.**

10. **An A3 laminated copy of each fire escape approved as part of this application shall be displayed in prominent places within the existing dwelling.**

11. **A laminated copy of the parking plan shall be displayed within the house for guests at all times.**

12. **No guest shall be accommodated for periods totalling more than 3 months in any 12 month period.**

13. **The maximum number of persons to be accommodated at any one time shall be limited to 10.**

14. **If any sign is installed to advertise or identify the holiday house it shall only be located within the lot boundary and the sign face shall not exceed an area of 0.2 square metres.**

5/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr's Johns and Ridgley

Cr Johns returned to the Council Chamber at 1.49 pm.

BACKGROUND

- ***History of Approvals***

The owners of the abovementioned lot were first granted approval by the Shire on the 16 August 2022 to use their existing house as a holiday house (for short stay). The first approval was limited to a 12 month period, and expired on the 16 August 2023.

A second approval to continue the holiday house use was issued on the 22 September 2023, for a longer 3 year period, and expired on the 22 September 2026.

- ***Records of Complaints and Shire request for bollards***

As part of the 'renewal' application process, owners are requested to detail complaints in a table, and outline how those complaints were resolved.

The owners have detailed two complaints from March 2025 and May 2025, both of which related to parking – refer Attachment 1. One complaint related to a person sleeping on the adjacent vacant lot.

Town Planning Innovations contacted Ray White about parking complaints, and requested that they liaise with the owner and consider erecting a fence or bollards to delineate the side lot boundary, shared with a vacant lot. On the 3 June 2025, Ray White advised that the owner had agreed to erect bollards along the side boundary. This commitment was relayed to the complainant, however bollards were never erected by the owner.

The Shire also has records of receiving two complaints directly:

- A complaint in July 2025 alleging that guests associated with 10 Sellenger Heights continue to park on the adjacent vacant lot.
- A complaint in August 2025 advising that guests were continuing to park on the adjacent vacant lot, and were accessing the property via vacant lots from Mitchell Rise. The complainant alleged that they had been the subject of verbal abuse by guests.

On the 1 September 2025, the Shire wrote directly to the property owner to advise of the complaints, request bollards be erected, and requested advice within 14 days.

The owner did not lodge any written response to the Shires letter in 2025, and still did not erect any bollards. As part of the current application, the owner advised that he contacted the Shire twice to try and meet with the Chief Executive Officer, however was unable to secure a meeting – Attachment 1.

As part of the current 2026 application, Town Planning Innovations again requested that the owner take measures to mark the side lot boundary. On the 21 August 2026 the owner advised that they would erect limestone blocks along the side boundary, and that has been completed.





Above: Limestone blocks installed along west lot boundary

- ***Location***

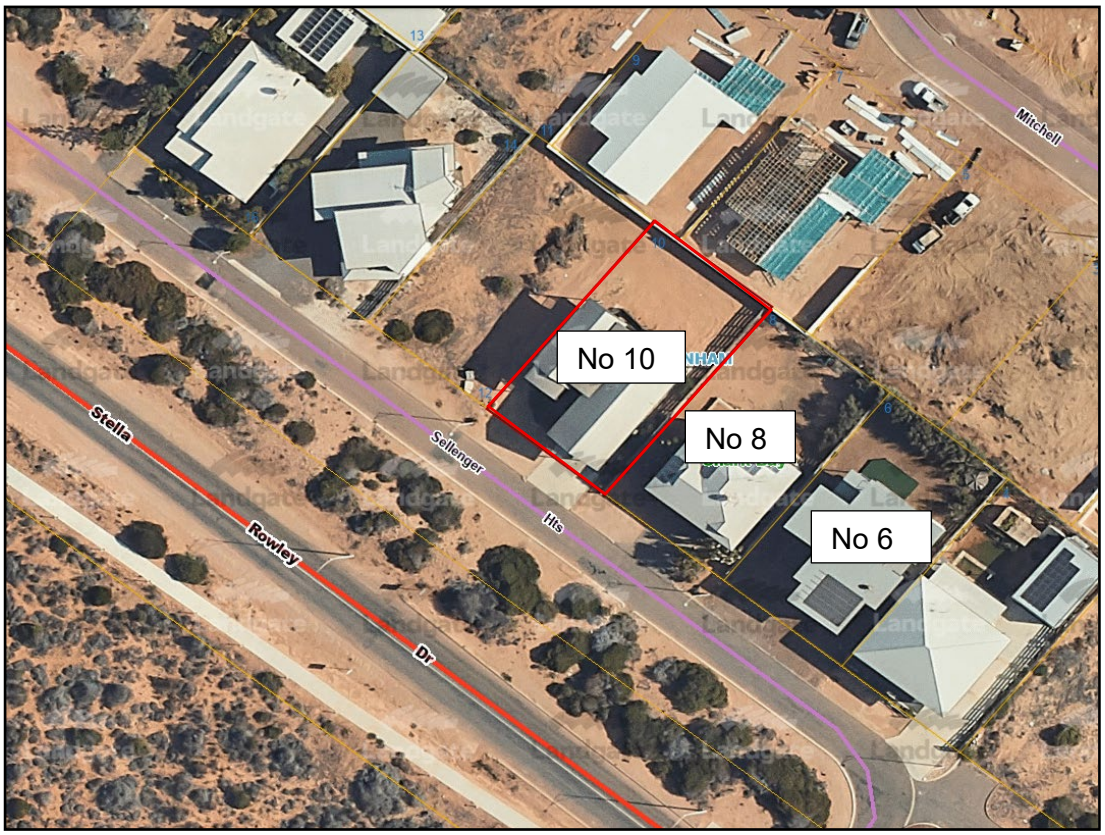
Lot 42 is located within a subdivision that was initially created by LandCorp, and is known as ‘Denham Estate’.

Development WA is now responsible for the sale of remaining lots within the estate.

There are specific Design Guidelines that are applied and implemented by the developer to guide the style of housing in this area.

The lot is in close proximity to the beach and amenities available along Knight Terrace.

A location plan is included overpage for ease of reference.



Above: Location Plan showing holiday houses

- ***Surrounding Holiday Houses***

There was an approval for adjacent 8 Sellenger Heights to be used as a holiday house, which has expired. The Shire recently wrote to the owners of 8 Sellenger Heights, and they have lodged a new application seeking a renewal. The new application was lodged when Town Planning Innovations was on leave so hasn't been assessed.

There is also a current approval for 6 Sellenger Heights to be used a holiday house, which expires on the 9 June 2031.

As there is already a cluster of holiday houses in Sellenger Heights, Council may consider in the future whether to support any further new holiday houses in this street.

COMMENT

- ***Description of proposal***

The application is summarised as follows:

(i) The house will continue to accommodate a maximum of 10 persons at any one time.
(ii) The house has 4 bedrooms with a bedding configuration of 3 queen size beds, and 2 double bunk beds;
(iii) The owners intend to continue to use Ray White as the property manager. The property manager is responsible for all bookings, provision of information to guests, monitoring the property, ongoing maintenance, and dealing with any complaints.
(iv) The house is two storey, and includes an undercover parking area at ground level.
(v) Four carparking bays can be accommodated on site however it relies on undercover parking, under the house.
(vi) The crossover and driveway (under the house) are hardstand (exposed concrete) and constructed to a high quality.
(vii) The existing house is connected to sewer.

A photograph of the property is included below.



- ***Zoning and Proposed Land Use***

Lot 42 is zoned 'Residential' under the Shire of Shark Bay Local Planning Scheme No 4 (the Scheme).

Under the Scheme, Table 1 lists land uses in a table format with different symbols listed under different zones.

Each symbol has a different meaning and determines whether Council has discretion to consider a land use in the corresponding zone (ie if the land use is permitted, not permitted, discretional or requires advertising).

Part of the planning assessment involves determining which land use definition from the Scheme 'best fits' the proposal.

The proposed land use is construed as a 'holiday house' which is defined in the Scheme as '*means a single dwelling on one lot used to provide short-term accommodation but does not include a bed and breakfast*'.

The land use of 'holiday house' is listed in Table 1 of the Scheme as an 'D' use in the Residential zone which '*means that the use is not permitted unless the local government has exercised its discretion by granting development approval'* .

An extract of Table 1 is included below.

TABLE 1

USE AND DEVELOPMENT CLASS	Commercial	Tourism	Residential	Urban Development	General Industry	Rural	Special use
Holiday house	A	A	D		X	X	

This essentially means that Council has discretion to consider an application for a holiday house in the Residential zone.

- ***Parking and Revised Management Plan***

The required 4 parking bays (for 10 guests) are at ground level in the existing concrete driveway, under the house. The owner advises there is a 2.7 metre vertical clearance to the underside of the house.

A 7.5 metre long boat parking bay is proposed parallel to the front lot boundary – refer to plan overpage.

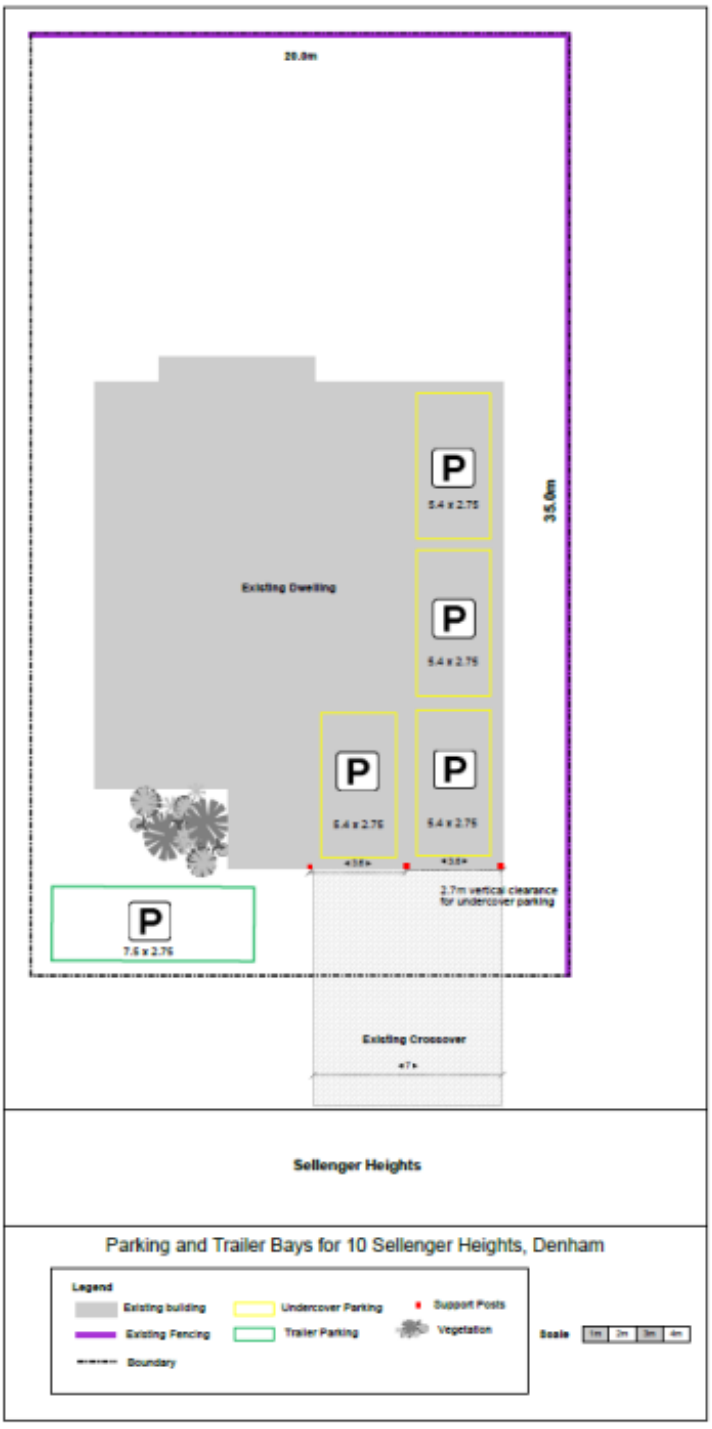
Although there has been a limited number of complaints about parking, Town Planning Innovations supports the parking plan based on:

1. The owner has now installed limestone blocks along the vacant lot boundary so there is a clear property line for guests and to guide parking.
2. Ray White has lodged a more comprehensive Management Plan with additional commitments to parking being contained in the lot boundary,

displaying the parking plan on their website, and advising that any large boats need to be parked off site at 60 Monkey Mia Road (at the guests cost).

3. There have been no recent parking complaints, or any submissions lodged in objection to the current application.
4. Additional parking conditions are recommended for future compliance.

If Council is concerned over past complaints and how they have been responded to, Condition 1 can be modified to limit the term of approval to a maximum of 12 months.



- ***Local Planning Policy No 1 : Holiday Houses***

The Local Planning Policy is relatively new and will be reviewed in the future.

It reflects the requirements of the Scheme provisions, and generally accords with the Western Australian Planning Commission Holiday House Guidelines which recommend that:

(i) Holiday house registers be established;
(ii) A Holiday house management plans should be lodged with applications;
(iii) Display of a fire and emergency response plans;
(iv) Provision of a fire extinguisher;
(v) Limitations of initial approval periods.

A summary of the policy requirements and compliance is included below:

Policy Requirement	Comment
1. A site plan or good quality clear aerial showing the existing house, existing buildings, driveway, and guest parking areas. The location, number and dimensions of parking areas should be clearly marked on the plan.	The owners have lodged a detailed site plan showing access and carparking bays.
2. An internal floor plan showing the house layout, the use of each room, and number of double, single or bunk beds per room (including fold out couches).	The owners have lodged detailed floor plans and confirmed that the maximum number of guests is still 10.
3. Carparking to be provided at a rate of 1 space every 3 guests.	Four carparking bays are required. The owners have demonstrated that 4 car parking bays can be accommodated on site.
4. A Management Plan that addresses how the land use will be managed on a day to day basis to maximise protection of residential amenity, including details of how noise issues will be addressed by the Manager (handling of complaints), and full contact details of the Manager or employee of the Manager.	Ray White has lodged a more comprehensive Management Plan. The new Management Plan is included as Attachment 2.
5. A Fire and Emergency Response Plan that includes detailed fire escape route maps, provision of a fire extinguisher and emergency contact numbers.	The owners have lodged detailed floor plans that show the location of smoke detectors, a fire extinguisher, fire blanket, outdoor hose, escape routes and assembly point at the front of the lot. Photographs of the equipment installed in the house have also been lodged.

LEGAL IMPLICATIONS

Planning and Development (Local Planning Schemes) Regulations 2015 –

Clause 3 and 4 under Part 2, Schedule 2 of the Deemed Provisions contained in the Regulations sets out the power for local governments to make a local planning policy and the procedure for making a local planning policy.

The Deemed Provisions contained in the Regulations also outlines procedures for amending a Local Planning Policy, or revocation of any Local Planning Policy.

Regulation 107 of the deemed provisions outlines '*matters to be considered by Council*' including but not limited to orderly and proper planning, the compatibility of the development with it's setting including the relationship to development on adjoining land, the amenity of the locality, the adequacy of proposed means of access to and from the site, the amount of traffic to be generated by the development, and any submission received.

Under the Regulations the Shire cannot consider '*potential loss that may result from economic competition between new and existing businesses*'.

Shire of Shark Bay Local Planning Scheme No 4 –

There are specific provisions that apply to Holiday Houses in Residential zones under Clause 32.15. The most relevant scheme provisions are summarised in the following table.

Clause		Comment
32.15	The local government may permit a Holiday house within the Residential zone where, in its opinion, the use would not substantially spoil or detract from the residential character and amenity of the locality.	Town Planning Innovations is of the view that the proposal has potential to manage residential amenity of the area. A more comprehensive management plan has been lodged.
32.15.2	The local government shall not consider an application for development approval for a Holiday house unless it is accompanied by: (a) A Management Plan that addresses how the land use will be managed to maximize protection of residential amenity, includes details of how noise issues will be addressed by the Manager, and full contact details of the Manager or employee of the Manager. (b) A Fire and Emergency Response Plan that includes detailed fire escape route maps and addresses the provision of safety features including hard wired smoke detectors, provision of a fire extinguisher and emergency contact numbers.	These scheme requirements are also replicated in Local Planning Policy No 1, and are discussed in the body of this report. It is considered that the application complies with Clause 32.15.2. Complies. Complies.

	(c) A detailed site plan which demonstrates adequate carparking can be provided on site.	
32.15.3	The local government may have regard for the following matters when determining an application for development approval for a Holiday house:	This clause is worded to outline matters that Council may have regard for. It does not use the term 'shall' or the term 'due regard' so provides some flexibility and Council discretion.
32.15.3a	A Management Plan adequately demonstrates that the land use will be managed as to ensure that it will not cause nuisance or annoyance to the owners of adjoining or nearby residential properties;	This scheme requirement is replicated in Local Planning Policy No 1, and is addressed in the body of this report.
32.15.3b	A manager, caretaker or a contactable employee of the Manager permanently resides in Denham townsite or within one hours drive of Denham townsite;	This scheme requirement is replicated in Local Planning Policy No 1, and is addressed in the body of this report.
32.15.3c	A Fire and Emergency Response Plan comprehensively addresses fire safety;	This scheme requirement is replicated in Local Planning Policy No 1, and is addressed in the body of this report.
32.15.3d	The proximity of the lot to Denham townsite, the beach and/or any significant tourist attraction;	The lot is within close proximity to the main town centre and the beach. All lots in Denham are arguably close to the beach and amenities, however Council can take into account the location.
32.15.3e	The need to encourage holiday house's close to the Denham Town Centre and discourage these uses within established residential areas distanced from the Denham Town Centre;	As per above.
32.15.3f	The size of the lot and density of development in the surrounding area;	This report includes a photograph of the existing house. The lot has an area of m^2 and is surrounded by similar sized properties.
32.15.3g	The potential for increased impact where adjacent land has been developed for grouped dwellings or there are small lots with dwellings in close proximity to each other;	There are no grouped dwellings on immediately adjacent lots.
32.15.3h	The potential for occupiers to have different behaviours and routines and the need to protect residents in suburban locations with daily work routines.	To address this the Scheme requires a local property manager, a Management Plan, and the ability to limit the term of any planning approval.
32.15.3i	The location of active outdoor areas and their relationship to sensitive bedrooms within surrounding dwellings in a suburban environment.	Access to neighbours' internal floor plans are limited. All applications are advertised for public comment so neighbours can raise any concerns over applications.

32.15.4	The local government shall limit any initial development approval for a Holiday house to a maximum 12 month period.	All 'first time' approvals are limited to 12 months through a condition of approval.
32.15.5	The local government may issue subsequent Development approvals for a Holiday house and has discretion to limit the term of approval to one year, 3 years or up to a maximum of 5 years as deemed appropriate by the local government.	The Shire can issue subsequent approval for terms of 3 or 5 years. Generally, second approvals have been limited to 3 years and third approvals have been limited to 5 years.
32.15.6	The local government may have regard for any substantiated written complaint or evidence about mismanagement of a Holiday house in considering the issue of subsequent Development approvals.	All applications are advertised to nearby and surrounding neighbours to ascertain whether issues have arisen for any approved holiday house.
32.15.7	Advertising signage associated with a Holiday house shall have a maximum area of $0.2m^2$ and be fully located within the lot boundary.	A condition is placed on all approvals to limit the size of any sign.
32.15.8	A Holiday house is to comply with the Residential Design Codes and/ or any existing Planning consent already granted for the dwelling or variation to the Residential Design Codes with the exception that Council has discretion to require a higher provision of carparking for any Holiday house having regard for the number of bedrooms and maximum number of persons to be accommodated at any one time.	Council has regard for factors such as number of bedrooms and maximum number of guests in assessing carparking.
32.15.9	Development approvals can be renewed when an owner/ applicant lodges a new Planning Application to the local government.	Renewals are only considered where a landowner lodges a new application.
32.15.10	A development approval for a Holiday house is issued to a specific owner of a particular parcel of land, it shall not be transferred or assigned to any other person, and shall not be transferred from the land in respect of which it was granted. Should there be a change of the owner of the land in respect of which planning consent is issued the planning consent is cancelled.	Conditions are placed on approvals for holiday houses to ensure they are specific to the current landowner(s). If ownership of a lot changes any existing approval lapses and expires.
3.15.11	A Holiday house shall not operate within the Residential zone unless it is registered in respect of the lot under Clause 32.15.12.	The Shire registers holiday houses if an approval is granted.
32.15.12	Outlines that all holiday houses have to be a register maintained by the Shire.	The Shire registers holiday houses if an approval is granted.
32.15.13	Outlines that Council may have a general regard for Clauses 32.15.2 and 32.15.3 in determining applications for a holiday house in the Commercial or Tourism zone.	This clause does not apply as this proposal is in a residential zone.

The Scheme also requires Holiday Houses to be registered. The Shire needs to establish a Holiday House Register and properties will be included as soon as any planning approval is issued.

POLICY IMPLICATIONS
Explained in the body of this report.

FINANCIAL IMPLICATIONS
The Shire pays consultancy fees to Town Planning Innovations for general planning advice.

STRATEGIC IMPLICATIONS
Holiday Houses and Short Term Rental Accommodation are examined in the Draft Local Planning Strategy, however that document still has to be advertised for public comment.

RISK MANAGEMENT
There are no known risks associated with the proposed development.

VOTING REQUIREMENTS
Simple Majority Required

SIGNATURES

Author	*L Bushby*
Chief Executive Officer	*D Chapman*
Date of Report	15 September 2026

ATTACHMENT # 1

10 Sellenger Heights Denham, Owner response to Complaints and Shire Letter

Time of Complaint	Complaint	Time Rectified	Time taken to respond and rectify	Property Manager Rectification	Owner comments
Friday 28th March 2025 @ 9.47am	A Boat and Car located on vacant block at 12 Sellenger heights. Also, someone was sleeping in swag next to car on vacant block.	Friday 28th March 2025 @ 10.35am	38 minutes	Ray White responded to complaint email within an hour of having received it. Ray White attended the site on the morning of the 28th March and confirmed this was one of the guests that had arrived late and did not want to disturb the other guests, so chose to sleep next to the car. The boat was promptly moved to designated parking spot, and all guests were then sleeping in house from the remainder of their stay.	Ray White dealt with this issue very quickly. Ray White did not advise us of the complaint received as they rectified what they felt was a simple misunderstanding of rules very quickly.
Thursday 29 May 2025 @ 1.02pm	A boat was parked "illegally" on 10 Sellenger Heights  Complainant also requested that I install a side fence.	Thursday 29 May 2025 @ 1.25pm	23 minutes	Ray White responded via email that the boat was parked in the designated parking bay, but the back of the boat was overhanging the adjacent property by a matter of centimetres. Ray White noted this in the email response and also that the boat is clearly back off the road, not causing any disruption to other vehicles and that the block concerned did not belong to complainant.	Ray White very quickly dealt with this very small issue. Again, we were not advised of the complaint as it was deemed minor and dealt with respecfully and swiftly.

Overall assessment of complaints and actions:

- We, on behalf of our property managers Ray White have only ever received a total of 2 complaints. While it has been communicated that there have been a "number" of complaints, these only total 2.
- Both of these complaints were received well over 12 months ago (15 months and 17 months)
- We have received no complaints in the last 12 months.
- Our property manager has acted diligently, respectfully and swiftly in both instances. To that end, we were even advised of the complaints as they were both sorted within an hour of having received them. We have requested that in future, no matter how small the complaint is, that we

10 Sellenger Heights Denham, Owner response to Complaints and Shire Letter

are notified on the complaint. As rate payers ourselves, I would also request that the Shire also communicates with owners in the same informal way that it communicates with those rate payers that make complaints.

- In relation to communication received we received from the Shire we note a letter from CEO Dale Chapman on September 1 2025. It notes amongst other things:
  - **SB:** The Shire had been dealing directly with our property manager but due to recent events that they would write directly to us.
  - *Owner response: We appreciate the direct communication but would have welcomed the same as/when complaints arise.*
  - **SB:** Current planning approval was in place until September 2026 and that due to the "number" of complaints that our renewal would be referred to Council for determination
  - *Owner response: This letter was the first direct communication we have had on any complaint with the Shire. As pointed out previously, a total of 2 complaints from the same person over relatively minor matters, that were resolved very swiftly by our property manager, didn't raise ours or our property managers concerns. To be frank they were delt with within an hour of receiving them.*
  - **SB:** The Shire expectation that holiday homes will operate in accordance with conditions imposed and actions be taken to ensure they are complied with
  - *Owner response: We take this very seriously. We respect the rules and conditions placed upon us as owners of a designated holiday house and we have no reason to believe that our property managers don't have the same level of respect.*
  - **SB:** Acknowledging occasional issues will arise, but parking "issues" are of concern
  - *Owner response: A total of 2 complaints and with none being received for over 15 months we take this as occasional.*
  - **SB:** Shires town planner had liaised with Ray White in March 2025 an requested that guests were better informed on parking.
  - *Owner response: Ray White placed updated A3 parking plans in property and on website.*
  - **SB:** Shires town planner requested a fence be installed along northwest lot boundary adjacent to vacant block.
  - *Owner response: Ray White discussed with us and communicated back to Shire in June that we were waiting to discuss with new owner of the vacant block on his requirements. Was suggested that perhaps an interim step could be taken to install bollards.*
  - **SB:** Shires points out that bollards had not been installed by September date of letter and that we take the parking complaints more seriously and place a high priority on erecting bollards.
  - *Owner response: Until we received the letter, we were not aware that 2 complaints had resulted in the parking boundary being regarded as a major concern. The issue of the boundary was discussed by us with the new owner of the vacant block, Mr Simon Peterffy. While we fully understand that there are rules that we need to comply with as the owner of a holiday house, it should be noted that Mr Peterffy has no issue with the vacant block be used for parking or over hanging trailers. This doesn't mean we condone the use of the site for parking by our guests but rather it should be noted that we have a good relationship with the owner of the vacant block and that he has not complaints against us and is unsure why anyone else in the street would have a concern. Particularly when neither of the complaints resulted in any traffic issues.*
    Furthermore, Mr Peterffy requested that I NOT install the bollards as he required access to the back of his block utilising the clay base, we have installed there. Earthworks and vegetation clearance have since been conducted on the site utilising this access way. It should also be noted that Mr Peterffy requested that I consider a joint driveway between our properties. We agreed not to then install any bollards while this was taken to the Shire by him. I understand that he has spoken to the Shire about this and it is currently under consideration. We remain open to the concept.

10 Sellenger Heights Denham, Owner response to Complaints and Shire Letter

- **SB:** Shires points out the good reputation that Ray White has in town and that staff are responsive. It suggested in these instances that we hadn't been responsive and that we work more closely with Ray White. - *Owner response: We concur that Ray White has done an outstanding job. Per the suggested undertakings of the letter, I can confirm that we or Ray White are already doing everything suggested. This includes plans for parking boats, drive bys, and immediate response to any complaints. Per the Shires comments that occasional issues will arise, we are extremely comfortable that any issue is dealt with the appropriate level of urgency. This includes taking measures to improve our relationships with immediate neighbours. It should be noted that there have been no complaints since May of 2025. I did speak with Liz in September and October prior to heading up to the Bay in November. I did take the opportunity to visit the Shire when up in the Bay to visit Dale on Tuesday 25 November. He wasn't available but I left my number, my address and I was advised he would call me. I left the bay Thursday 27th November but was back in the Bay again for a week from the 7th December. I rang the Shire again requesting a meeting/call but again did not receive a response. I appreciate it was a busy time of the year but for the record as local owners we did our best to have open communication with the Shire and directly discuss our needs and concerns and that of our immediate neighbour.*
It should be noted that the updated Management Plan and Code of Conduct address the specific need adhere to the designated parking plan. It details that the Shire will enforce any illegal parking and more importantly that if guests or visitors of guests do not adhere to the parking that they will be terminated from the accommodation

ATTACHMENT # 2

Revised Management Plan received 12 August 2026

RAY WHITE SHARK BAY MANAGEMENT PLAN

1. ***PROPERTY ADDRESS: 10 SELLENGER HEIGHTS, DENHAM***

2. PROPERTY MANAGER DETAILS:

Name: Ray White Shark Bay – Debbie
Byett Address: U3/ 71 Knight Terrace, Denham
Phone Number: 9948 1323
Mobile: 0448 753 314
Email: sharkbay.wa@raywhite.com

3. *DETAILS OF RESERVATION ARRANGEMENTS (PLEASE TICK ALL APPLICABLE):*

☑ Internet (please specify) : All bookings through Ray White Shark Bay
☑ Property Manager : All bookings through Ray White Shark
☐ Bay Other (please specify) N/A

4. *RAY WHITE SHARK BAY MANAGEMENT STATEMENT*

Ski At Denham Pty Ltd T/A Ray White Shark Bay has been managing holiday accommodation houses and units in Denham continuously for the past 20 years.

Ray White Shark Bay is a complete property management service and over the years have developed the skills necessary to help the owners of the properties, and the many thousands of visitors we deal with annually. We are based permanently in Denham and have an office located at 3/71 Knight Terrace. The office is officially open 6 days a week and we are available by mobile if the office is not open.

Some key points of our service below.

- The premises are inspected after guests check out to ensure that it has been kept in a neat and tidy condition. Guests can provide their credit card details as security or pay a bond which is refunded after inspection.
- Bins are put out weekly for standard Council pick up or as necessary.
- We arrange regular cleaning of the premises in between guest stays and ongoing maintenance of the property.
- Any damage, safety or general maintenance issues are reported to the owner, including smoke alarms and fire emergency equipment.
- If works are needed, such as replacement of smoke alarms, new batteries in smoke alarms, or general safety / maintenance repairs then we organise those works for the owners.
- Fire extinguishers and fire blankets are checked and certified on a 6 monthly basis as per Australian standard.
- As premises are inspected regularly, we have a high level of knowledge about the condition of each property/dwelling under our management.
- Because we are based locally and live in the Denham community, we have excellent knowledge of what happens at all the properties that we manage.

5. *BOOKING PROCEDURE CONDUCT FOR GUESTS*

Ray White Shark Bay has strict booking procedures and provide guests with the following at the time of booking:

TERMS AND CONDITIONS (House rules) Need to know items such as Check in / Check out times. After Hour Key Pick Up. Linen and what is provided. Cancellation Policy. Pet Information. Rubbish collection. Guest Numbers. Excessive Noise. Guest Responsibilities. Left Items. Feedback. Call Outs. Loss or Damage to Property. Alternate Accommodation. Property Keys. Covid-19 information.

CONFIRMATION LETTER which the guest acknowledges the booking is for a total of **10 guests** and that there is a strict no smoking policy inside the premises. They also acknowledge that if house rules are broken and false or misleading information has been given that, as the Property Manager, we have the authority to order the premises be vacated with no refunds given.

When guests check in whether it be in business hours or after hours, they collect an envelope with a town map and directions to their accommodation, a set of keys, our after-hours contact numbers if they are needed and important things to know.

6. *MAINTENANCE AND ACCESSIBILTY*

Who will be responsible for ensuring that a fire extinguisher will be provided?	Property Manager or Fire Technician (already installed)
Who will inspect the premises regularly to ensure that the smoke alarms are in working order?	Owner or Property Manager (already installed)
Who will inspect the premises regularly to ensure that the fire extinguisher is in working order?	By registered Fire Test & Tag Technician at least 2 times per year as per Australian regulations
What arrangements are in place for cleaning the house before each booking?	Organised by Ray White Shark Bay via local contract
Is there a working outdoor hose available to guests?	Yes (2 in total) –at the front and rear right hand side of the house
If windows are fitted with locks, are the keys provided to guests?	Yes – organised by Ray White Shark Bay
Are guests given keys to all external lockable doors, including security doors?	Yes - organised by Ray White Shark Bay
What arrangements are in place for maintenance of external yard areas?	Organised by Ray White Shark Bay and conducted via owners on a regular basis. The place is always well kept.

7. RAY WHITE SHARK BAY ACTIVE COMPLAINTS POLICY

- Ray White Shark Bay has staff available after hours who are contactable by mobile and email if neighbours need to report any guest behaviour issues.
- All complaints are recorded in an electronic form with the address and nature of complaint.
- Each complaint is assessed based on the individual situation taking into regard the seriousness of the complaint.
- Any premises would be inspected in person on receipt of a complaint and staff would talk to the guests about any issue reported by a neighbour.
- Depending on the nature of the issue, staff may give the guests a warning or under extreme circumstances our company has authority to evict guests.
- The complainant / neighbour would be informed of the outcome of any inspection and action taken by our company to respond to the complaint. Advice would generally be provided in writing by email for recording purposes.
- Owners are also advised in writing of the any serious or justified complaint and action taken to respond or resolve any compliant.
- If warranted, we would liaise with police over any serious issues. We have a good working relationship with local police.
- During peak holiday periods we conduct drive by inspections of properties under our care to ensure that they are well managed. We take an active role in overseeing the use of all holiday houses under our management to ensure that they are used responsibly.
- It is in our interest to ensure that all properties under our care are well managed, looked after and maintained to fulfill our contractual obligations with landowners.

Also being a part of a large franchise group such as Ray White we can also call on our corporate office for assistance and support regarding any complaints or disputes.

As outlined in Point 5 all guests are provided with detailed terms and conditions as part of the booking process.

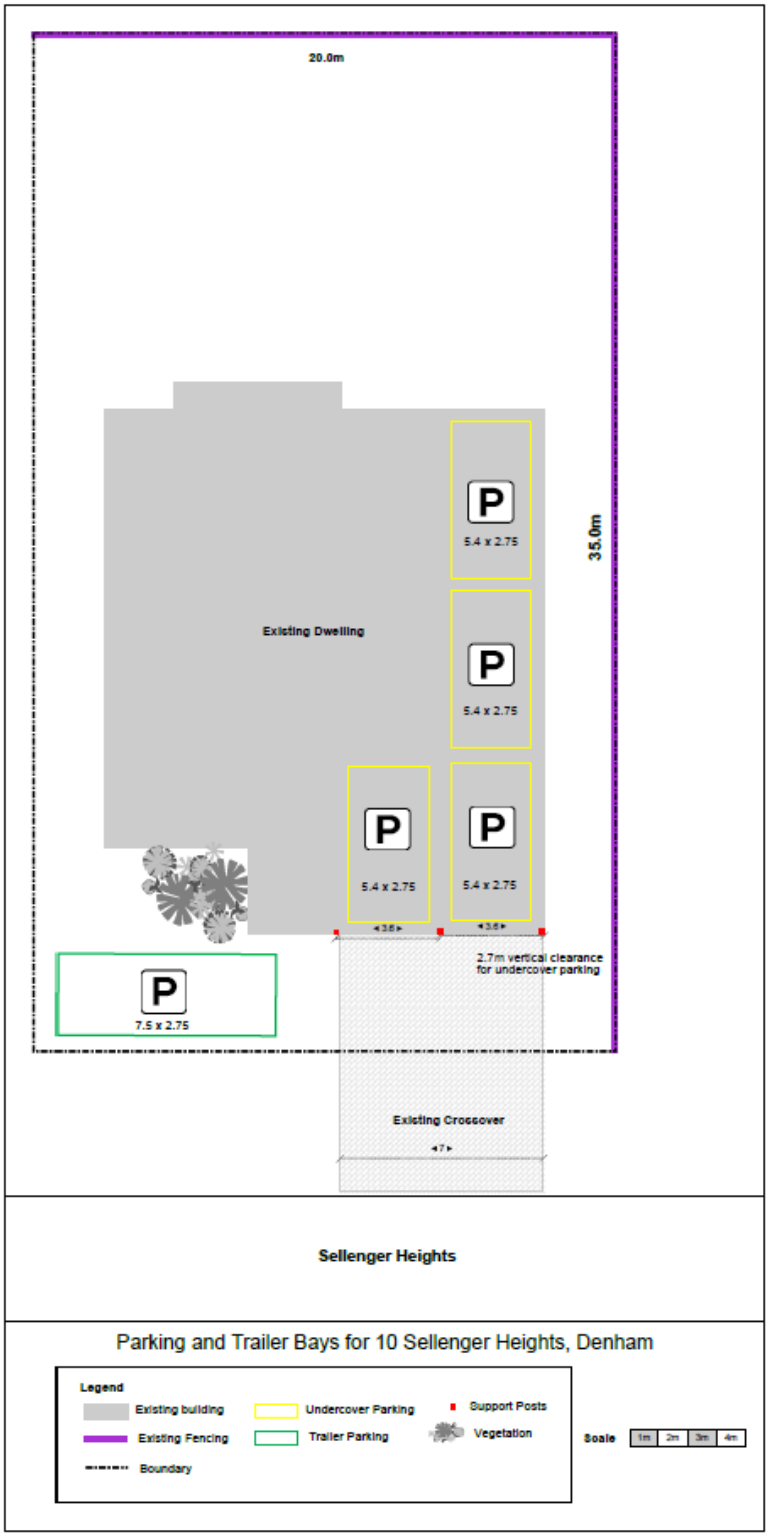
8. *PARKING*

Boat Parking for 10 Sellenger Heights is to always be within the boundaries of the property. Please be sure that your Car and Boat are not protruding past the property boundaries as indicated on the Parking Plan. At no time are vehicles or boats to protrude onto the verge or neighbouring properties, or to be parked on the road.

If you are unable to place your boat in the boat parking area, there is 24-hour boat parking available at Shark Bay Marine Repairs, 60 Monkey Mia Road, Denham please contact 0427 481 324 for bookings.

Please refer to the Parking Plan clearly displayed at the property (and available on the Ray White website).

PLEASE NOTE: The Shire will enforce illegal parking. It is important that any guest you park cars, boats and other trailers in accordance with the parking plan displayed in the house.


20.0m
35.0m
Existing Dwelling
P
5.4 x 2.75
P
5.4 x 2.75
P
5.4 x 2.75
P
5.4 x 2.75
P
7.5 x 2.75
3.6
3.6
2.7m vertical clearance for undercover parking
Existing Crossover
4.7
Sellenger Heights
Parking and Trailer Bays for 10 Sellenger Heights, Denham
Legend
Existing building
Existing Fencing
Boundary
Undercover Parking
Trailer Parking
Support Posts
Vegetation
Scale
1m
2m
3m
4m

CODE OF CONDUCT FOR GUESTS

(SU CASA)

PROPERTY ADDRESS: 10 SELLENGER HEIGHTS, DENHAM WA 6537
PROPERTY MANAGER: RAY WHITE SHARK BAY

The following Code of Conduct governs guest behaviour and use of the property. All guests are to follow the Code of Conduct for themselves and any visitors they allow at the property.

GUESTS:

- A responsible adult (over 18 years of age) shall always be on site when children are present.
- No unauthorised people are permitted to stay overnight.
- There shall be a maximum of **10 guests** on the property at any one time.

NOISE AND NUISANCE:

- Guests are not to cause or permit nuisance at the property.
- This includes excessive noise, disruptive behaviour or anti-social behaviour.
- Noise should generally cease after 9:00pm Sunday to Thursday and 10:00pm Friday and Saturday.
- The Property Manager may contact any guests where noise levels are deemed unacceptable.

VEHICLE PARKING:

- Guests and any visitors of the guests shall park all cars and any trailers, caravans or boats on the property always in the designated parking areas. Refer to the Parking Plan for further information (Attachment 2).
- Guests and any visitors of the guests shall not park on the verge or on the street outside of the property.
- The Shire will enforce illegal parking. Guests and any visitors of the guests MUST only park in accordance with this Parking Plan. Any non-compliance by any guest or visitor of the guest with this parking plan can lead to immediate termination of accommodation.

PREMISE CONDITION AND CLEANLINESS:

- It is all guests' responsibility to leave the premises in a clean and tidy condition upon vacating.
- All fittings and chattels are to be left in their original condition and position that they were in at the beginning of each stay.
- Guests are to notify the Property Manager of any damage or disrepair within 24 hours of this occurring.
- Any damage repairs or excessive cleaning that is attributed to guests stay will be paid for by the guests.

LINEN:

- Ray White Shark Bay provides all linen for guests stays. At the end of your stay please put all used linen into the linen bag provided.

FIRES:

- No candles or open fires are permitted on the property.
- All guests should read the Fire and Emergency Response Plan.

RUBBISH DISPOSAL:

- All rubbish is to be placed in the bins provided.
- Guests are responsible for taking out the outdoor rubbish bin where their stay coincides with collection days.
- Your collection day is as per the Ray White Shark Bay Information Sheet (on the fridge door for rubbish days and within the information booklet).

KEYS:

- At the end of your stay please lock the premises (including all doors and windows) and return the keys to Ray White Shark Bay.

TERMINATION OF ACCOMMODATION:

The Property Manager reserves the right to terminate accommodation if guests are found to have contravened any part of the Code of Conduct. Importantly this includes parking in accordance with the parking plan at all times. No refunds will be made where termination is made due to a breach of the Code of Conduct. Refer to the Ray White Shark Bay Rental Agreement.

12.3 APPLICATION (RENEWAL) FOR THREE EXISTING DWELLINGS TO CONTINUE TO BE USED FOR HOLIDAY ACCOMMODATION – LOT 92 (29) HARTOG CRESCENT, DENHAM
P1153

AUTHOR
Liz Bushby, Town Planning Innovations

DISCLOSURE OF ANY INTEREST
Declaration of Interest: Town Planning Innovations
Nature of Interest: Financial Interest as receive planning fees for advice to the Shire – Section 5.50A of *Local Government Act 1995*

Moved Cr Smith
Seconded Cr Bellottie

LOST Officer Recommendation
That Council:

A. Note that the dwellings on Lot 92 were granted a 'first' one year approval as holiday accommodation after consideration by Council at the Ordinary Meeting held on the 28 May 2025. The approval expired on the 4 June 2026.
B. Note that the application has been advertised for public comment for 28 days. Advertising closed on the 3 September 2026 and no submissions have been received.
C. Approve the application seeking approval for holiday accommodation on Lot 92 (29) Hartog Crescent, Denham subject to the following conditions:
    1. This approval is valid for a maximum of 5 years from the date of this planning consent. Following the 5 year period this approval shall expire and become void.
    2. The plans lodged with this application shall form part of this approval.
    3. All car parking areas are to be provided and maintained to a trafficable standard on site to the satisfaction of the Shire's Chief Executive Officer in accordance with the site plan submitted with the application.
    4. All guest car parking and boat parking shall be accommodated within the boundary of Lot 92 at all times. This approval allows for a maximum of 3 boats on the lot at any one time.
    5. The owner shall implement the measures in the Management Plan lodged and approved as part of this application.
    6. The owner shall continue to engage a local property manager to manage the holiday house in accordance with the Management Plan approved as part of this application.
    If an alternative manager is engaged (other than the person stated in the Management Plan) , then a revised Management Plan is to be lodged for separate written approval by the Chief Executive Officer with revised contact details for any new property manager.
    7. The owner shall keep and maintain a working fire extinguisher on the premises within each dwelling unit at all times in accordance with the Management Plan approved as part of this application, or any revised Management Plan approved separately in writing by the Chief Executive Officer.
    8. An A3 laminated copy of each fire escape plan and the parking plan approved as part of this application shall be displayed in prominent places within each existing dwelling unit.

9. No guest shall be accommodated for periods totalling more than 3 months in any 12 month period.
10. The maximum number of persons to be accommodated at any one time in each dwelling unit shall be limited to 4 guests.
11. If any sign is installed to advertise or identify the holiday house it shall only be located within the lot boundary and the sign face shall not exceed an area of 0.2 square metres.

0/6 LOST

FOR:	Nil
AGAINST:	Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
ABSENT:	Cr Ridgley

The President adjourned the Council meeting at 2.07 pm

The President reconvened the Ordinary Council meeting at 2.16 pm

AMENDMENT TO OFFICERS RECOMENDATION
Reason: Council felt that a permanent approval would remove the ability to take action for non-adherence to management plan.

Moved	Cr Smith
Seconded	Cr Johns

Council Resolution
That Council:

A. Note that the dwellings on Lot 92 were granted a 'first' one year approval as holiday accommodation after consideration by Council at the Ordinary Meeting held on the 28 May 2025. The approval expired on the 4 June 2026.

B. Note that the application has been advertised for public comment for 28 days. Advertising closed on the 3 September 2026 and no submissions have been received.

C. Approve the application seeking approval for holiday accommodation on Lot 92 (29) Hartog Crescent, Denham subject to the following conditions:

1. The plans lodged with this application shall form part of this approval.

2. All car parking areas are to be provided and maintained to a trafficable standard on site to the satisfaction of the Shire's Chief Executive Officer in accordance with the site plan submitted with the application.

3. All guest car parking and boat parking shall be accommodated within the boundary of Lot 92 at all times. This approval allows for a maximum of 3 boats on the lot at any one time.

4. **The owner shall implement the measures in the Management Plan lodged and approved as part of this application.**

5. **The owner shall continue to engage a local property manager to manage the holiday house in accordance with the Management Plan approved as part of this application.**

   If an alternative manager is engaged (other than the person stated in the Management Plan) , then a revised Management Plan is to be lodged for separate written approval by the Chief Executive Officer with revised contact details for any new property manager.

6. **The owner shall keep and maintain a working fire extinguisher on the premises within each dwelling unit at all times in accordance with the Management Plan approved as part of this application, or any revised Management Plan approved separately in writing by the Chief Executive Officer.**

7. **An A3 laminated copy of each fire escape plan and the parking plan approved as part of this application shall be displayed in prominent places within each existing dwelling unit.**

8. **No guest shall be accommodated for periods totalling more than 3 months in any 12 month period.**

9. **The maximum number of persons to be accommodated at any one time in each dwelling unit shall be limited to 4 guests.**

10. **If any sign is installed to advertise or identify the holiday house it shall only be located within the lot boundary and the sign face shall not exceed an area of 0.2 square metres.**

11. **This approval is valid for a maximum of 3 years from the date of this planning consent. Following the 3 year period this approval shall expire and become void.**

6/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST:
ABSENT: Cr Ridgley

Gallery member left the Council Chamber at 1.54pm

BACKGROUND

- ***Previous Ownership and Unauthorised Use***

The previous owner of Lot 92 attended the Shire of Shark Bay office on the 26 November 2024, and met with the Chief Executive Officer.

The Chief Executive Officer established that:

a) Units 1 and 2 have been short term rentals for the past 2 years, unregistered with the Shire and advertised through AirBnB. The previous owner lived Unit 3. She indicated she has just realised that they need to be on the State Short Term Rental Accommodation Register as of 1 January 2025.

b) All 3 dwellings were for sale, the owner was moving to another property in Denham, and wanted to rent all 3 short term until sold, understanding that new owners will have to reapply.

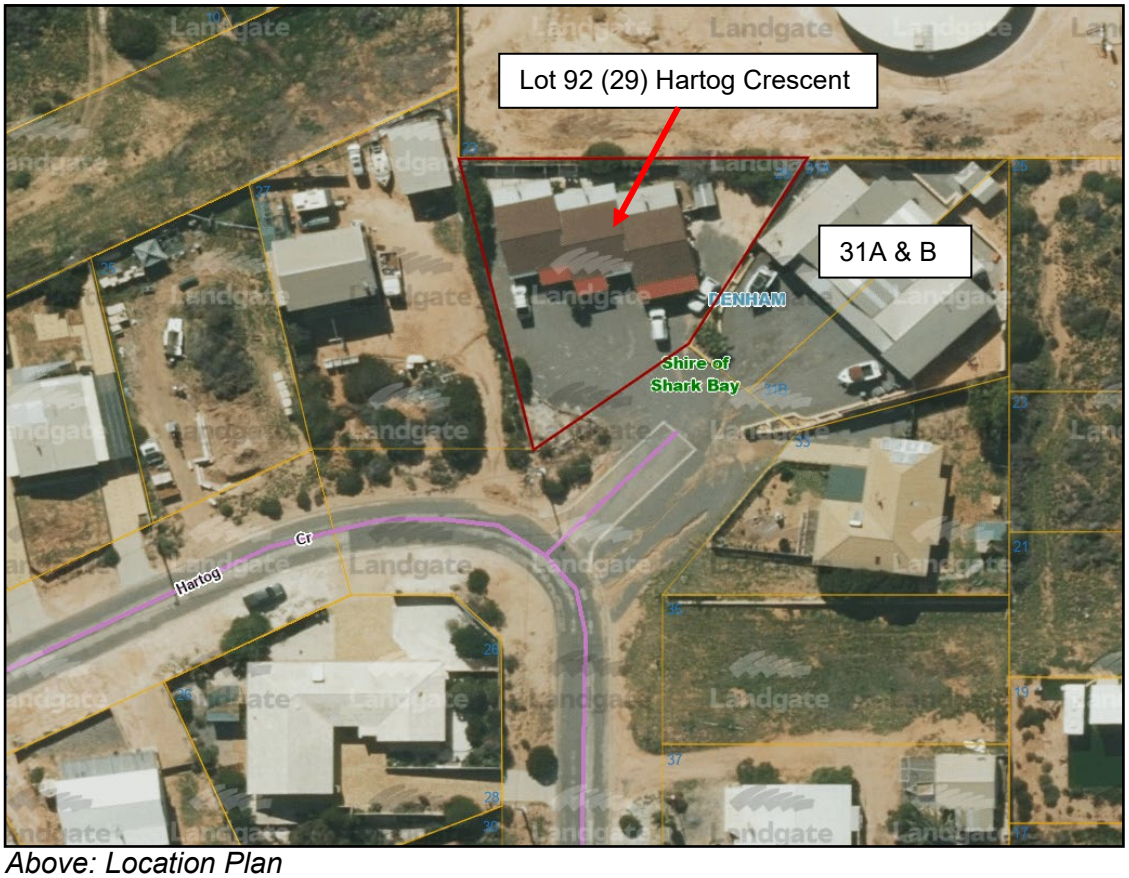
c) The previous owner lodged a planning application with the Shire, however Town Planning Innovations was contacted by the purchaser (current owners) prior to the application being advertised. Town Planning Innovations advised the purchaser to lodge an application.

The current owners lodged an application in 2025, after purchasing the property, which was conditionally approved by Council for a one year period.

- ***Location***

The lot is located on a bend in Hartog Crescent. There is a small road extension that services Lot 92 Hartog Crescent and adjacent 31A and 31B Hartog Crescent in Denham.

A location plan is included below for ease of reference.



Above: Location Plan

Lot 92 has an area of 1002m^2 and shares a rear boundary with Water Corporation land.

The dwellings are not strata titled.

COMMENT

- ***Description of proposal***

The application is summarised as follows:

(i) There are three existing dwelling units on the lot, and they share common walls with the central unit. They are what would have been described in the past as a triplex.

(ii) There are two bedrooms in each dwelling unit. In one bedroom there are 2 single beds, and the second bedroom in each unit has a double bed. Each dwelling can accommodate 4 guests.

(iii) The owners intend to continue to use a local person who resides in Denham as the property manager. The property manager is responsible for all bookings, provision of information to guests, monitoring the property, ongoing maintenance, and dealing with any complaints.

A Management Plan has been lodged which states the property manager will be available at all times, and that guests will be directed to the use parking as per the parking plan lodged.

The new owner of Lot 92, also owns Hartog Cottages at 51 Hartog Crescent in Denham. Town Planning Innovations is not aware of any record of complaints made about Hartog Cottages and/or past short term use of Lot 92.

Photographs of each dwelling unit are included below and overpage.



Above: Left hand side (most western) unit



Above: Right hand side (eastern) unit



Above: Middle central unit

- ***Zoning and Proposed Land Use***

Lot 92 is zoned 'Residential' under the Shire of Shark Bay Local Planning Scheme No 4 (the Scheme).

Under the Scheme, Table 1 lists land uses in a table format with different symbols listed under different zones.

Each symbol has a different meaning and determines whether Council has discretion to consider a land use in the corresponding zone (ie if the land use is permitted, not permitted, discretional or requires advertising).

Part of the planning assessment involves determining which land use definition from the Scheme 'best fits' the proposal.

The application is also construed as 'holiday accommodation' which is defined in the Scheme as '*means 2 or more dwellings on one lot used to provide short term accommodation for persons other than the owner of the lot'.*

Holiday Accommodation is listed as an 'A' use in a Residential zone in the Zoning Table – refer extract below.

USE AND DEVELOPMENT CLASS	Commercial	Tourism	Residential	Urban Development	General Industry	Rural	Special use
Holiday accommodation	A	D	A		X	X	

The 'A' symbol means *'means that the use is not permitted unless the local government has exercised its discretion by granting development approval after giving special notice in accordance with clause 64 of the deemed provisions'.*

In other words, Council has discretion to consider holiday accommodation in a residential zone, however it is compulsory for the application to be advertised for public comment. Council is to take into account normal planning considerations such as parking, access, amenity and submissions.

- ***Advertising***

The application has been advertised for public comment. Advertising closed on the 3 September 2026, and no submissions have been received.

- ***Parking***

The front of the lot and areas to the west and east of the 3 joined dwellings consists of blue metal trafficable areas.



The applicant has lodged a carparking plan that provides for 2 cars per dwelling, and one boat parking area per dwelling.

Although car and boat parking bays are shown on a site plan, it is recognised that boat parking may be fluid, due to the open nature of the front yard. It is also recognised that boats could park in front of the dwelling units, and the areas to the west and east of the buildings can be used for car parking.

Although the Shires Local Planning Policy on Holiday Houses does not apply to this application, the application generally complies with the Policy guidelines for parking numbers, being 1 bay per every 3 guests (ie minimum of 4 parking bays).

Given each dwelling only has two bedrooms, any singular families travelling to the site will likely be in one car. Any dwelling used by 2 couples or two families may have 2 cars.

The parking plan is included overpage.



Above: Parking Plan

- ***Crossover***

The majority of the verge is bluestone metal. A formal concrete crossover has been constructed to comply with the conditions of the previous 2025 approval.



Above: Existing crossover

- ***Term of Approval***

Most planning approvals are permanent and run with the land. Once a development approval has been lawfully commenced, it generally continues to be attached to the land, rather than to the applicant or owner, unless the approval or a condition expressly limits its duration.

The Shire limits the approval period for holiday houses, as it is specifically allowed for under the Holiday House provisions contained in the Shire of Shark Bay Local Planning Scheme No 4 (the Scheme). The Scheme expressly contemplates limited approval periods.

The Holiday House provisions do not apply to this application, as it is construed as falling under a different land use definition.

Other holiday accommodation applications have been issued with permanent planning approvals including:

- 51 Hartog Crescent, Denham (known as Hartog Cottages);
- 19a and 19b Knight Terrace, Denham; and
- 35-37 Knight Terrace, Denham.

Town Planning Innovations recommends that a permanent planning approval be granted for this application.

The use has already operated for a year without any known complaints, no submissions were received, and the relevant amenity and management matters can be addressed through enforceable conditions. Town Planning Innovations is of the view that there is no identified planning reason to impose a time limit on a new approval.

LEGAL IMPLICATIONS

Planning and Development (Local Planning Schemes) Regulations 2015 –

Regulation 57 of the deemed provisions outlines '*matters to be considered by Council*' including but not limited to orderly and proper planning, the compatibility of the development with it's setting including the relationship to development on adjoining land, the amenity of the locality, the adequacy of proposed means of access to and from the site, the amount of traffic to be generated by the development, and any submission received.

Clause 64 outlines advertising requirements for different applications. Any application for an 'A' use requires a longer 28-day advertising period.

Shire of Shark Bay Local Planning Scheme No 4 – explained in the body of this report.

Clause 16(2) of the Scheme outlines the following objectives of the Residential Zone:

- To provide for a range of housing and a choice of residential densities to meet the needs of the community.
- To facilitate and encourage high quality design, built form and streetscapes throughout residential areas.
- To provide for a range of non-residential uses, which are compatible with and complementary to residential development.
- To provide for tourist development which is compatible with and complementary to residential development.

POLICY IMPLICATIONS
The Shire has a Policy on crossovers.

FINANCIAL IMPLICATIONS
The Shire pays consultancy fees to Town Planning Innovations for general planning advice.

STRATEGIC IMPLICATIONS
There are no known strategic implications associated with this report.

RISK MANAGEMENT
There are no known risks associated with the proposed development.

VOTING REQUIREMENTS
Simple Majority Required

SIGNATURES

Author	*L Bushby*
Chief Executive Officer	*D Chapman*
Date of Report	15 September 2026

12.4 PROPOSED SURVEY STRATA WITH COMMON PROPERTY – LOT 200 (137) KNIGHT TERRACE, DENHAM -
(WESTERN AUSTRALIAN PLANNING COMMISSION REFERENCE 1325-26)
P1008

AUTHOR
Liz Bushby, Town Planning Innovations

DISCLOSURE OF ANY INTEREST
Declaration of Interest: Town Planning Innovations
Nature of Interest: Financial Interest as receive planning fees for advice to the Shire – Section 5.50A of *Local Government Act 1995*

Moved Cr Smith
Seconded Cr Stubberfield

Council Resolution

That Council:

A. Recommend that the Western Australian Planning Commission approve the application (Reference 1325-26) to divide Lot 200 (137) Knight Terrace, Denham into three strata lots with common property subject to the following conditions and footnote:

1. The proposed common property driveway being constructed and drained at the landowners cost to the specifications of the local government. Alternatively, the driveway construction can be bonded.

2. Suitable arrangements being made with the local government for the construction and upgrading of a vehicular crossover to service the lot(s) shown on the approved plan of subdivision (as common property).

3. A notification, pursuant to Section 165 of the Planning and Development Act 2005, is to be placed on the certificate(s) of title of the proposed strata lot(s), advising of the existence of a hazard or other factor. Notice of this notification is to be included on the diagram or plan of survey (deposited plan). The notification is to state as follows:

'This land is within an area subject to inundation where minimum habitable finished floor levels apply under the Shire of Shark Bay Local Planning Scheme No 4'.

6/0 CARRIED

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley

BACKGROUND

Existing Lot 200 (137) Knight Terrace is located near the corner of Knight Terrace and Fry Court. The existing lot has an area of 1138m^2.



Above: Location Plan

COMMENT

- *Description of Application*

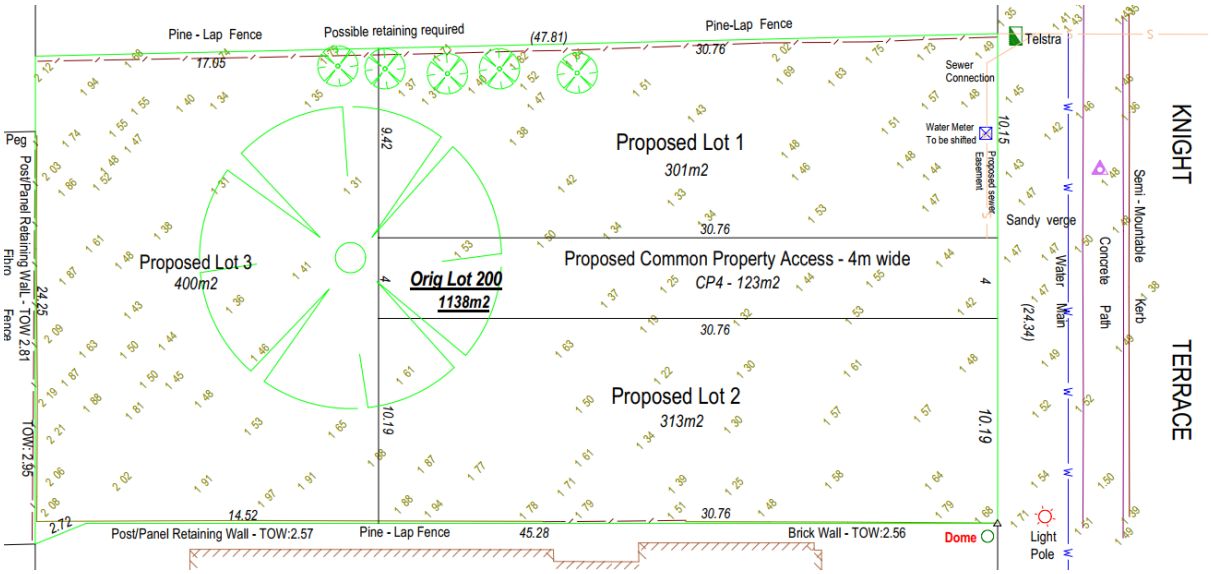
The purpose of this report is for Council to consider an application lodged to the Western Australian Planning Commission to subdivide Lot 200 into three strata lots with a central common property driveway access.

The Western Australian Planning Commission requested comments from the Shire. The Western Australian Planning Commission is the determining authority for the application, however the Shire can make a recommendation to the Western Australian Planning Commission.

The Shire can also recommend conditions to be placed on any approval issued by the Western Australian Planning Commission. The owner would need to meet all

conditions imposed by the Western Australian Planning Commission prior to obtaining new titles for the proposed strata lots.

The proposed strata plan is included below.



Any future dwellings on the strata lots would require separate planning approval.

- *Consultation*

The Western Australian Planning Commission has referred the application to the Shire, Horizon Power, Water Corporation, the Department of Biodiversity Conservation and Attraction, and the Health Department of Western Australia.

The Shire and other agencies have been requested to comment on the application by the 6 October 2026.

- *Lot Sizes*

The proposed lot sizes comply with the Shire of Shark Bay Local Planning Scheme No 4 and the Residential Design Codes.

A minimum lot size of 260m^2 and average lot size of 300m^2 is required for the R30 density code that applies to the residential zone in this location. The proposed lots sizes range between 301m^2 and 400m^2.

LEGAL IMPLICATIONS

Shire of Shark Bay Local Planning Scheme No 4 – Lot 200 is zoned Residential with an R30 density code. The R30 density code dictates the minimum and average size per dwelling unit or lot under the Residential Design Codes.

As the land is on Knight Terrace there are scheme provisions requiring minimum finished floor levels for any future development as the land is 'subject to inundation' under Clause 32.1 of the Scheme.

POLICY IMPLICATIONS
There are no local planning policy implications. The Shire has a Crossover Policy and if the application is supported by Council, Town Planning Innovations recommends that a condition be imposed to require construction of a new crossover for the proposed common property/driveway.

FINANCIAL IMPLICATIONS
The Shire pays consultancy fees to Town Planning Innovations for general advice.

The Shire does not receive any planning fees for survey strata applications. Fees are paid directly to the Western Australian Planning Commission who is the determining authority.

STRATEGIC IMPLICATIONS
There are no known strategic implications associated with this item.

RISK MANAGEMENT
There are no known risks associated with this item.

VOTING REQUIREMENTS
Simple Majority Required

SIGNATURES

Author	*L Bushby*
Chief Executive Officer	*D Chapman*
Date of Report	15 August 2026

13.0 ADMINISTRATION REPORTS

13.1 Statutory Review of Local Laws
LE00001 LE00002 LE00004 LE00005 LE00006 LE00007 LE00010 LE00018

Author
Chief Executive Officer

Disclosure of Any Interest
Nil

Moved Cr Fenny
Seconded Cr Johns

Council Resolution

The Council:

Authorise the Chief Executive Officer to commence the statutory review process for the following Shire of Shark Bay Local Laws in accordance with section 3.16 of the *Local Government Act 1995*, and to give local public notice of each proposed review, inviting public submissions for a period of not less than six (6) weeks:

- **Standing Orders Local Law 2013.**
- **Activity in Thoroughfares and Public Places and Trading Local Law 2014.**
- **Cemeteries Local Law 2014.**
- **Cat Control Local Law 1997.**
- **Local Government Property Local Law 2019.**
- **Parking and Parking Facilities Local Law 2013.**
- **Dogs Local Law 2013; and**
- **Health Local Laws 2001.**

6/0 CARRIED BY ABSOLUTE MAJORITY

FOR: Cr's Bellottie, Cowell, Fenny, Johns, Smith and Stubberfield
AGAINST: Nil
ABSENT: Cr Ridgley

Executive Summary
The Shire of Shark Bay has eight (8) Local Laws that will be subject to automatic repeal unless reviewed by 7 December 2026.

The Process for reviewing a Local Law is prescribed under section 3.16 of the *Local Government Act 1995*.

It is recommended that the following Local Laws are reviewed to ensure continuity of the Shires legislative functions:

- Standing Orders Local Law 2013.
- Activity in Thoroughfares and Public Places and Trading Local Law 2014.
- Cemeteries Local Law 2014.
- Cat Control Local Law 1997.
- Local Government Property Local Law 2015.
- Parking and Parking Facilities Local Law 2019.
- Dogs Local Law 2013; and
- Health Local Laws 2001.

To satisfy the review requirements under section 3.16 of the Act, the following process must be undertaken:

1. The Shire must give local public notice of the Local Law(s) review and invite submissions for a period of six (6) weeks.

2. A report must be provided to Council on each Local Law(s) review and public submissions received.

3. Council must determine whether the Local Law(s) should be repealed, amended, or remain unchanged.

Background

Section 3.16 of the *Local Government Act 1995* (the Act) establishes a statutory review process, requiring each local law to be periodically reviewed to determine whether it should be repealed, amended, or remain unchanged. It is a requirement to give local public notice of the proposed review and provide opportunity for community submissions for a period of not less than six (6) weeks.

Amendments to the Act came into effect on 7 December 2024, triggering a two-year transitional period for local governments to complete reviews of any overdue local laws. The requirement for local law periodic reviews was also extended from 8 years to 15 years, however, the transitional provisions mandate that any local law not reviewed within the eight years prior to legislative amendments being made will automatically lapse on 7 December 2026.

Subsequently, the Shire must review and report on all overdue Local Laws by this time to ensure they remain valid and enforceable.

Comment

The Shire of Shark Bay has eight (8) Local Laws. The status and recommendation of each Local Law is listed below:

Local Law	Years since last review	Overdue	Recommendation
Standing Orders Local Law	13	Yes	Review
Activity in Thoroughfares and Public Places and Trading Local Law	12	Yes	Review
Cemeteries Local Law	12	Yes	Review

Cat Control Local Law	29	Yes	Review
Local Government Property Local Law	7	Yes	Review
Parking and Parking Facilities Local Law	13	Yes	Review
Dogs Local Law	13	Yes	Review
Health Local Laws	25	Yes	Review

The overdue status of the Shires Local Law reviews is due to resourcing constraints and delays in State legislative changes coming into effect which could impact the need for a review to occur.

Consultation

It is a requirement of the Act that consultation is carried out on any draft local laws. This can be carried out through local public notice advising of the proposed local law but depending on the local law, may extend to other methods of consultation as determined.

Section 3.16(2) of the *Local Government Act 1995* requires a public notice period of not less than six (6) weeks for community consultation. The method for giving local public notice is prescribed under section 1.7 of the Act and regulation 3A of the *Local Government (Administration) Regulations 1996.*

The Shire will publish its notices via:

- The Shires official website.
- The Shires public notice board.
- The Shires social media accounts.; and
- The Community Resource Centre Inscription Post publication.

Community feedback received during the consultation period will be presented to Council in a subsequent report.

Statutory and Policy Environment

This review will be compliant with sections 3.12 and 3.16 of the *Local Government Act 1995* and the *Local Government Amendment Act 2024.*

Financial Implications

Costs associated with local law reviews are included in the 2026/2027 Budget, including mandatory public advertising and gazettal costs.

Strategic Implications
Outcome 7 - A transparent, resilient organisation demonstrating leadership and governance.

Strategy 7.2 – Provide appropriate services to the community in a professional and efficient manner.

Action 7.2.3 – Aspire to a high level of legislative compliance throughout the organisation.

Risk Assessment
If the Shire does not commence the statutory review process of its overdue local laws, they will automatically repeal on 7 December 2026, at which time they will cease to have legal effect and will no longer be enforceable.

As a result, the Shire would lose the ability to enforce these local laws and exercise associated powers, potentially compromising its capacity to regulate activities, protect community safety and amenity, and deliver services efficiently.

Attachments
There are no attachments to this report.

Voting Requirements
Simple Majority Required

Signatures
Chief Executive Officer *D Chapman*

Date of Report 23 September 2026

14.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

There were no motions of which previous notice haven been given for the September 2026 Ordinary Council meeting.

15.0 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

There were no questions b members of which due notice haven been given for the September 2026 Ordinary Council meeting.

16.0 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

There was no urgent business presented to the September 2026 Ordinary Council meeting.

17.0 MATTERS BEHIND CLOSED DOORS

There were no matters behind closed doors presented to the September 2026 Ordinary Council meeting.

18.0 DATE AND TIME OF NEXT MEETING

The next Ordinary meeting of the Shark Bay Shire Council will be held on the 28 October 2026, commencing at 1.00 pm.

19.0 CLOSURE OF MEETING

As there was no further business, the President closed the September 2026 Ordinary Council meeting at 2.27 pm.