

# Audit and Risk Committee Meeting

Minutes for Monday 6 May 2013

**UNCONFIRMED**



**shire of  
kalamunda**

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## MINUTES

### 1.0 OFFICIAL OPENING

The Chairman opened the meeting at 5.52pm, welcomed Councillors and Staff.

### 2.0 ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE PREVIOUSLY APPROVED

#### 2.1 Attendance

##### Councillors

Sue Bilich	(Shire President) North Ward
Margaret Thomas	North Ward
Simon Di Rosso	North Ward
Noreen Townsend	South West Ward
Allan Morton	South West Ward
Geoff Stallard	South East Ward
John Giardina	South East Ward
Martyn Cresswell	North West Ward
Bob Emery	North West Ward
Dylan O'Connor	(Chairman) North West Ward

##### Members of Staff

Clayton Higham	Acting Chief Executive Officer
Rhonda Hardy	Director Corporate & Community Services
Darrell Forrest	Manager Governance
Rajesh Malde	Manager Financial Services
Peter Hayes	Internal Auditor
Michelle Clark	Executive Assistant
Meri Comber	Governance Officer

#### 2.2 Apologies

##### Councillors

Justin Whitten	South West Ward
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#### 2.3 Leave of Absence Previously Approved

Nil.

### 3.0 CONFIRMATION OF THE MINUTES OF PREVIOUS MEETING

3.1 That the Minutes of the Audit and Risk Committee Meeting held on 5 March 2013 are confirmed as a true and correct record of the proceedings.

Moved: **Cr John Giardina**

Seconded: **Cr Margaret Thomas**

Vote: **CARRIED UNANIMOUSLY (10/0)**

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**4.0 CONFIDENTIAL ITEMS**

4.1 Nil.

**5.0 DISCLOSURE OF INTERESTS**

**5.1 Disclosure of Financial and Proximity Interests**

- a. Members must disclose the nature of their interest in matters to be discussed at the meeting. (Sections 5.60B and 5.65 of the *Local Government Act 1995*.)
- b. Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Sections 5.70 and 5.71 of the *Local Government Act 1995*.)

5.1.1 Nil.

**5.2 Disclosure of Interest Affecting Impartiality**

- a. Members and staff must disclose their interest in matters to be discussed at the meeting in respect of which the member or employee had given or will give advice.

5.2.1 Nil.

**6.0 REPORTS TO COUNCIL**

Please Note: declaration of financial/conflict of interests to be recorded prior to dealing with each item.

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**Declaration of financial / conflict of interests to be recorded prior to dealing with each item.**

**07. Debtor Write-Off April 2013**

Previous Items	N/A
Responsible Officer	Director Corporate & Community Services
Service Area	Finance Services
File Reference	
Applicant	N/A
Owner	N/A
Attachment 1	Library Debtors Write Off November 2007 to June 2011
Attachment 2	Sundry Debtors Services Write Off April 2013

**PURPOSE**

To consider the write off of debts identified as uncollectable.

**BACKGROUND**

Library Debtors

The current process for dealing with overdue, and subsequent unrecoverable, items within the library services is a five step process which includes electronic and postal reminders and invoices being raised. The timeline of recovery of overdue items is as follows:

Three to five days before an item is due a courtesy email notification is sent to e-mail recipients.

One week overdue an overdue notice is sent by either e-mail or letter.

Two weeks overdue a reminder overdue notice is forwarded by e-mail or letter.

Three weeks overdue a tax invoice is raised and sent by post.

Four weeks overdue a reminder tax invoice is sent by letter.

Although there exists a recovery process for outstanding items the quantity of the debtors has grown rapidly since the last write off of library debtors in November 2007.

At the end of January 2013, the library debtors outstanding were \$37,322.15 of which \$ 6,538 has been accrued since July 2011. Of this, approximately seventeen debtors have outstanding balances ranging from \$100 to \$300 totalling approximately \$2,500.

In view of the low response rates to the library reminders and invoices the Shire is investigating the possibility of involving debt collectors in the process of recovering recent overdue debts to the libraries.

The use of debt collectors will not be an option for the recovery of older debts. It is for this reason it is proposed to write off the debtors presented in Attachment 1.

## Sundry Debtors

The Shire has in place a debt collection procedure for sundry debtors. This involves follow up reminders, phone calls and ultimately referral to Dun & Bradstreet for an initial free reminder service before commencing formal collection proceedings.

In some cases the Shire can also choose to review the debt incurred or recognise the debt is not recoverable for various reasons and in these cases will recommend they be written off.

### DETAILS

A total write off amount of \$22,280.40 has been identified and is shown as Library Debtors Write Off November 2007 to June 2011 schedule - Attachment 1 of \$21,555.15  
Sundry Debtors Services Write Off – Attachment 2 of \$725.25.

The reason for the write off fall into two broad categories

Minor amounts economically unviable to pursue legally.  
Uncollectable Amount.

The Library debtors are mostly people who have moved out of the Shire or stopped using the Library because of the debts they have incurred. Library Services will ensure that a process is in place to monitor if any attempt to re-join the Library is made and membership will not be granted.

The Shire's Auditors, UHY Haines Norton, will be reviewing all debts which remain uncollected for a period of more than three months during the Interim Audit commencing on 6 May. The Auditors will need to be satisfied that whilst the long outstanding debtors are not significant, no further action can be taken to recover the amounts.

### STATUTORY AND LEGAL IMPLICATIONS

As these debtors are related to monies owed to the Shire, the provision of section 6.12(1)(c) of the *Local Government Act 1995* is applicable.

### POLICY IMPLICATIONS

Strategic Community Plan to 2023 - Kalamunda Advancing

*6.8.4 Provide effective financial services to support the Shires operations and to meet sustainability planning, reporting and accountability requirements.*

### PUBLIC CONSULTATION/COMMUNICATION

Nil.

### FINANCIAL IMPLICATIONS

The total budget allocation for doubtful and bad debts for 2012/2013 is \$24,690.

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## STRATEGIC AND SUSTAINABILITY IMPLICATIONS

### Strategic Planning Implications

Nil.

### Sustainability Implications

#### Social Implications

Nil.

#### Economic Implications

Nil.

#### Environmental Implications

Nil.

### OFFICER COMMENT

Nil.

*A Councillor commented that the total amount of library debts to be written-off did not match (Attachment 1), as this also included all current debts. The Manager Financial Services has supplied an up-dated (Attachment 1) for these Minutes.*

*Director Corporate & Community Services noted that the debts referred to in this Report are 2007 to June 2011, current debts will be better managed and enhanced procedures will be put in place to prevent this reoccurring in the future. The names of those with outstanding debts will be kept on record and if they wish to re-join the library they will not be permitted to do so.*

<b>Voting Requirements: Simple Majority</b>
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### OFFICER RECOMMENDATION (A&R 07/2013)

That Council:

Authorises the write off of library debts totalling \$21,555.15 as detailed in (Attachment 1).

Authorises the write off of Sundry Debts totalling \$725.25 as detailed in (Attachment 2).

Moved: **Cr John Giardina**

Seconded: **Cr Allan Morton**

Vote: **CARRIED UNANIMOUSLY (10/0)**

## Attachment 1

### Shire of Kalamunda Libraries January 2013

Barcode	Inv Date	Library	Borrower	Fin Type	Amount	
CL102B0779733D	5/11/2007	For	Davis, Michelle	LOST	\$59.40	
CL102B0748609D	7/11/2007	Klm	Robertson, Laura	LOST	\$8.80	
CL102B0926825D	12/11/2007	Klm	Guthrie, Antoinette*	LOST	\$8.80	
CL102B098745XD	22/11/2007	Klm	James, Nicola	LOST	\$10.00	
CL102B0959979D	12/12/2007	Klm	Talbot Jessica	LOST	\$5.50	
CL102B0990523D	13/12/2007	Klm	Sinclair Anna	LOST	\$180.40	
			<b>Debts outstanding from 2007</b>		<b>\$272.90</b>	<b>272.9</b>
CL102B0454273D	7/01/2008	Hiw	Rowley Keren	Lost	\$57.20	
CL102B0987727D	7/01/2008	Klm	Stewart Georgia	LOST	\$18.00	
CL102B0992607D	10/01/2008	Klm	Hall, Louise*	LOST	\$6.60	
CL102B0993328D	16/01/2008	Klm	Jones Alana	Lost	\$16.50	
CL102B098941XD	17/01/2008	Klm	Jansen Van Vuuren, Anette*	LOST	\$91.30	
CL102B0965650D	21/01/2008	For	Brenchley, Christopher	LOST	\$17.60	
CL102B0988758D	29/01/2008	Klm	O'Brien, Daniel	LOST	\$16.50	
CL102B0993018D	6/02/2008	Klm	Durand, Chloe	LOST	\$18.70	
CL102B0992690D	18/02/2008	Klm	Daher, Michael	LOST	\$4.40	
CL102B0987034D	21/02/2008	Klm	Hanna, Gabriella*	LOST	\$4.40	
CL102B099345XD	22/02/2008	Klm	Bentley, Tara	LOST	\$11.95	
CL102B0988561D	10/03/2008	Klm	Groves Katherine	LOST	\$4.40	
CL102B0995223D	27/03/2008	Klm	Dolan Geoffrey Do Not Send Mail	Lost	\$91.30	
CL102B0970751D	27/03/2008	Hiw	McDonald, Sharna*	LOST	\$42.90	
CL102B0995541D	14/04/2008	Klm	Cuff, Sarah	LOST	\$4.40	
CL102B0869821D	28/04/2008	Klm	Farrell, Christina*	OVERDUE	\$11.00	
CL102B0023205D	28/04/2008	For	McCLENAGHAN, James	LOST	\$7.90	
CL102B0972762D	5/05/2008	Hiw	Kane, Aiden*	LOST	\$13.20	
CL102B0144177D	26/05/2008	Klm	Bentley Glenis	LOST	\$37.00	
CL102B0998680D	26/05/2008	Klm	Dickinson, Melvina	LOST	\$20.90	
CL102B0974269D	6/06/2008	Hiw	Jones, Slade	LOST	\$8.80	
CL102B0976504D	6/06/2008	Hiw	Savins, Zia	LOST	\$40.69	
CL102B0905976D	9/06/2008	Hiw	Hodgson, Bronwyn	LOST	\$5.50	
CL102B0937886D	9/06/2008	Klm	Peacock, Helen	LOST	\$11.00	
CL102B097711XD	15/06/2008	hiw	Darcy Suzanne	LOST	\$53.90	
CL102B0926116D	16/06/2008	Klm	Crehan, Noel	LOST	\$16.50	
CL102B0879991D	19/06/2008	Klm	Scaravilli, Juliana*	LOST	\$23.95	
CL102B0999792D	20/06/2008	Klm	Rittman Victoria	LOST	\$33.00	
CL102B0974455D	23/06/2008	Hiw	Black Patricia	LOST	\$47.30	
CL102B0990906D	26/06/2008	Klm	Lilley, Emma*	LOST	\$26.40	
			<b>Debts outstanding Jan - Jun 2008</b>		<b>\$763.19</b>	<b>763.19</b>
CL102B0298921D	2/07/2008	Klm	Street, Lauren	LOST	\$63.80	
CL102B0961167D	3/07/2008	Hiw	Critchley Helen	Lost	\$11.00	
CL102B0454346D	5/07/2008	KLm	Dalby, Nathan	LOST	\$78.65	
CL102B0986879D	9/07/2008	Klm	John, Emily	Overdue	\$25.30	
CL102B0999776D	11/07/2008	Klm	Jones, April	LOST	\$66.00	
CL102B0977098D	14/07/2008	Hiw	Smiles, Andrew	LOST	\$11.00	



CL102B0974382D	17/07/2008	Hiw	Holloway, Jodie	LOST	\$100.10
CL102B1082035D	20/07/2008	Klm	Johnson Georgina	OVERDUE	\$9.90
CL102B0974374D	21/07/2008	Hiw	Black Elizabeth	LOST	\$48.85
CL102B0974412D	21/07/2008	Hiw	Black Margaret	LOST	\$38.40
CL102B1007092D	24/07/2008	Klm	Baker, EDWARD	LOST	\$81.40
CL102B0896497D	27/07/2008	Klm	Cummins, Peter	LOST	\$16.50
CL102B0964212D	28/07/2008	For	Livsey, Tessa	LOST	\$64.90
CL102B100106XD	28/07/2008	For	Simon, Andrea	LOST	\$27.50
CL124P0821551D	4/08/2008	Klm	Bedford, Cindy	LOST	\$78.10
CL102B094615XD	7/08/2008	Klm	Wilson, RILEY	LOST	\$6.60
CL102B0574929D	18/08/2008	Klm	Carpenter, Bennett	LOST	\$6.60
CL102B0729647D	18/08/2008	Klm	Corsini, Courtney	LOST	\$15.40
CL102B0937061D	18/08/2008	Klm	Dean, Imogen	LOST	\$5.44
CL102B0554332D	18/08/2008	Klm	Francis Robynne	Lost	\$32.94
CL102B0974862D	27/08/2008	Hiw	Ward, Tammie	LOST	\$28.60
CL102B0972398D	1/09/2008	Hiw	Brown, Sallyanne	LOST	\$101.00
CL102B100056XD	5/09/2008	For	Campbell Anisa	LOST	\$19.80
CL102B0964166D	8/09/2008	For	Lilleyman, Imogen	LOST	\$103.95
CL102B0923109D	8/09/2008	Les	Whelan, Suzanne	LOST	\$29.70
CL102B0975885D	10/09/2008	Hiw	Tremeer, Chloe	LOST	\$12.10
CL102B0798738D	11/09/2008	Hiw	Wade, Aliasha	LOST	\$3.85
CL102B0978183D	17/09/2008	Hiw	Erick Wylma	Lost	\$4.95
CL102B1001418D	18/09/2008	For	Lutter, David	LOST	\$57.20
CL102B0992003D	19/09/2008	Klm	Dodd, Anna	LOST	\$4.40
CL102B0977853D	22/09/2008	For	Bettany-Taylor Samantha	Lost	\$24.20
CL102B052803XD	22/09/2008	For	Curtis Beverley	Lost	\$37.40
CL102B0980536D	22/09/2008	Klm	Hooley, Jacinta	LOST	\$4.40
CL102B1001906D	26/09/2008	For	Campbell Robyn	LOST	\$13.20
CL102B0960578D	30/09/2008	For	Williams Maryke	Lost	\$7.70
CL102B1002694D	3/10/2008	For	Byrne, Christie	LOST	\$49.50
CL102B0978035D	3/10/2008	Hiw	Chambers, JAMIE*	LOST	\$50.60
CL102B0969680D	13/10/2008	Hiw	George Kayla	LOST	\$73.32
CL102B0799297D	16/10/2008	Hiw	Ronan, Marilyn	LOST	\$64.50
CL102B1003097D	20/10/2008	For	Morgan Christine	LOST	\$49.50
CL102B1014684D	20/10/2008	Klm	Ridley, Leah	LOST	\$19.80
CL102B1015699D	24/10/2008	Klm	Burgers, Bianca	LOST	\$68.75
CL102B0898953D	24/10/2008	Hiw	Crawford, Kym	LOST	\$22.00
CL102B1008927D	24/10/2008	Hiw	Spratt Alison	Lost	\$32.85
CL102B0946508D	24/10/2008	Hiw	Williams, Elizabeth	LOST	\$8.80
CL102B0868434D	27/10/2008	For	Lewis, Carissa	LOST	\$23.10
CL102B1083678D	27/10/2008	Klm	Sheno, Jaimela	LOST	\$9.90
CL102B1009192D	30/10/2008	Hiw	Cook, Suzannah	LOST	\$14.30
CL102B1009257D	10/11/2008	Hiw	Easther Kalyca	DAM	\$47.00
CL102B0976482D	10/11/2008	Hiw	Easther Nicolle	Lost	\$58.30
CL102B0568317D	10/11/2008	Klm	Wanneroo Mobile Public Library - KL,	LOST	\$4.40
CL102B0804215D	17/11/2008	Klm	Dempster Jean	Lost	\$8.80
CL102B100915XD	17/11/2008	Hiw	Kelly, Linley	LOST	\$31.10
CL102B1009141D	19/11/2008	Hiw	Corp, Amy	LOST	\$38.50
CL102B1036246D	19/11/2008	For	Marshall Marama	OVERDUE	\$86.90
CL102B1009184D	19/11/2008	Hiw	Marshall, ELLA	LOST	\$79.50
CL102B0905968D	24/11/2008	Hiw	Darling, Sarah*	LOST	\$4.40
CL102B031823XD	27/11/2008	Hiw	Jenkins Joshua	Lost	\$11.00
CL102B0910139D	27/11/2008	Klm	Stokic, Claudia*	LOST	\$6.60

CL102B1004190D	1/12/2008	For	Denton, Leonie	LOST	\$20.90	
CL102B1004174D	1/12/2008	For	Mania, Jennifer	LOST	\$11.00	
CL102B0975087D	1/12/2008	Hiw	Prentice, Tegan*	LOST	\$14.30	
CL102B0828327D	4/12/2008	Klm	Sterndale, Esther	LOST	\$6.60	
CL102B100929XD	5/12/2008	Hiw	Tatana, Kristel	LOST	\$35.20	
CL102B0982903D	11/12/2008	Klm	Griffith-Price Sara	Lost	\$85.80	
CL102B1017179D	11/12/2008	Klm	Le Marr Taylor	Lost	\$6.60	
CL102B1004530D	12/12/2008	For	Lock, Anika	LOST	\$68.97	
CL102B0904295D	12/12/2008	Hiw	Ugle, Troy*	LOST	\$6.60	
CL102B1012460D	15/12/2008	Klm	Calligaro, Bria	LOST	\$163.90	
CL102B1012444D	15/12/2008	Klm	Keenan, Lincoln	LOST	\$4.40	
CL102B1003755D	19/12/2008	For	Schofield, Luke	LOST	\$75.90	
CL102B1004433D	20/12/2008	For	Riley Emma	Lost	\$18.70	
CL102B1009389D	30/12/2008	Hiw	Harvy, Amanda	Overdue	\$16.50	
CL102B1007599D	31/12/2008	Klm	Burke Diane	LOST	\$14.30	
CL102B1010239D	31/12/2008	Hiw	Te-Awhitu, Katarina	LOST	\$40.70	
			<b>Debts outstanding Jul - Dec 2008</b>		<b>\$2,694.62</b>	<b>2694.62</b>
CL102B1008765D	5/01/2009	Hiw	Caroll, Narelle	LOST	\$19.95	
CL102B1003917D	5/01/2009	For	Oldham, Lauren	LOST	\$63.80	
CL102B0935018D	5/01/2009	Klm	Scates, Simon*	LOST	\$12.00	
CL102B1033557D	8/01/2009	Klm	Aiolupo Charnz	Lost	\$22.00	
CL102B1033549D	8/01/2009	Klm	Aiolupo Paige	Lost	\$11.00	
CL102B1033573D	8/01/2009	Klm	Spark, Jacky-Lee	LOST	\$84.70	
CL102B0870390D	9/01/2009	Klm	MacArthur Lauren	Lost	\$40.70	
CL102B0974544D	12/01/2009	For	Oliver Anthony	Lost	\$24.20	
CL102B1004026D	12/01/2009	For	Simpson, Brandon	LOST	\$8.80	
CL102B1004751D	14/01/2009	For	Chandigere Tarisai	DAM	\$5.00	
CL102B0996963D	16/01/2009	For	Mathews Susanne	Lost	\$4.40	
CL102B0984566D	5/05/2009	Les	Hanna Christine	Overdue	\$4.00	
CL102B1004980D	28/05/2009	For	Parkin Karen	DAM	\$107.80	
CL102B103541XD	19/06/2009	For	Cottrell Jacob	OVERDUE	\$25.00	
CL102B1005251D	24/06/2009	For	Adamson Alana	OVERDUE	\$6.60	
CL102B1006002D	24/06/2009	For	Alvisse Mary	OVERDUE	\$125.35	
CL102B1036157D	24/06/2009	For	Brockhoff Jamie	OVERDUE	\$51.26	
CL102B0818313D	24/06/2009	For	Collins Narelle	OVERDUE	\$5.50	
CL102B0912778D	24/06/2009	For	Ellis Brooke	OVERDUE	\$11.00	
CL102B1006622D	24/06/2009	For	Foster Sean	OVERDUE	\$23.71	
CL102B0913316D	24/06/2009	For	Giles, Christopher	Overdue	\$15.40	
CL102B0863866D	24/06/2009	For	Ingram Shane	OVERDUE	\$118.47	
CL102B1005200D	24/06/2009	For	Judd Leanne	OVERDUE	\$50.60	
CL102B1005057D	24/06/2009	For	Kondongan Conni	OVERDUE	\$4.40	
CL102B1036009D	24/06/2009	For	Mancketlow Alana	OVERDUE	\$140.10	
CL102B1005278D	24/06/2009	For	McEvoy Kerry	OVERDUE	\$110.00	
CL102B1000888D	24/06/2009	For	Nuttall Lynne	OVERDUE	\$96.80	
CL102B1005480D	24/06/2009	For	Nyamukubva Rufaro	OVERDUE	\$5.50	
CL102B0960276D	24/06/2009	For	Pitman Linda	OVERDUE	\$55.00	
CL102B100414XD	24/06/2009	For	Quartermaine Phillip	OVERDUE	\$8.80	
CL102B1004425D	24/06/2009	For	Renfrey Peta-Marree	OVERDUE	\$8.80	
CL102B1002597D	24/06/2009	For	Smith Janet	OVERDUE	\$101.20	
CL102B1004638D	24/06/2009	For	Waters Darren	OVERDUE	\$41.58	
CL102B1003461D	24/06/2009	For	Wills Cassie	OVERDUE	\$13.20	
			<b>Debts outstanding Jan - June 2009</b>		<b>\$1,426.62</b>	<b>1426.62</b>

CL102B099426XD	14/07/2009	Klm	Aemro Desta	OVERDUE	\$4.40
CL102B1016601D	14/07/2009	Klm	Bedford-Heighton Jane	OVERDUE	\$66.00
CL102B0741396D	14/07/2009	Klm	Brescacin Jo-Anne	OVERDUE	\$8.80
CL102B1014641D	14/07/2009	Klm	Budden Joanna	OVERDUE	\$20.90
CL102B1012320D	14/07/2009	Klm	Chatwin LINDA	OVERDUE	\$18.70
CL102B0229563D	14/07/2009	Klm	Douglas Troy	OVERDUE	\$111.10
CL102B0945420D	14/07/2009	Klm	Gauder, Leanne	LOST	\$13.20
CL102B083131XD	14/07/2009	Klm	Grisewood Matthew	OVERDUE	\$42.06
CL102B0869848D	14/07/2009	Klm	Hynes Elizabeth	OVERDUE	\$12.10
CL102B0995363D	14/07/2009	Klm	Ireland Connor	OVERDUE	\$45.10
CL102B0732923D	14/07/2009	Klm	Ireland Tracy	OVERDUE	\$64.90
CL102B1040235D	14/07/2009	Klm	Johnsen Marcus	OVERDUE	\$11.00
CL102B1040243D	14/07/2009	Klm	Johnsen Natasha	OVERDUE	\$38.45
CL102B0991864D	14/07/2009	Klm	McLoughlin ANGELA	OVERDUE	\$22.21
CL102B0991856D	14/07/2009	Klm	McLoughlin KEIRA	OVERDUE	\$16.50
CL102B0994308D	14/07/2009	Klm	Meshesha Kal-Kidan	OVERDUE	\$20.90
CL102B1015842D	14/07/2009	Klm	Meshesha Theodore	OVERDUE	\$17.96
CL102B0993395D	14/07/2009	Klm	Nikoloff Titania	OVERDUE	\$17.73
CL102B0834254D	14/07/2009	Klm	O'Neill Nicole	OVERDUE	\$19.80
CL102B0949396D	14/07/2009	Klm	Pickering Phillip	OVERDUE	\$81.40
CL102B0351377D	14/07/2009	Klm	Reeve, Anne	LOST	\$4.40
CL102B1037404D	14/07/2009	Klm	Repacholi Tessa	OVERDUE	\$36.30
CL102B1016547D	14/07/2009	Klm	Robertson Amanda	OVERDUE	\$15.40
CL102B0832324D	14/07/2009	Klm	Robson Angela	OVERDUE	\$4.40
CL102B0754110D	14/07/2009	Klm	Sadow LOUISE	OVERDUE	\$11.00
CL102B1015478D	14/07/2009	Klm	Simonetta Beau	OVERDUE	\$11.00
CL102B1034839D	14/07/2009	Klm	Sprogue Jacquie	OVERDUE	\$57.20
CL102B1014714D	14/07/2009	Klm	Zubrinich, Paul	LOST	\$35.70
CL102B0416738D	17/07/2009	Klm	Swaby Susan	OVERDUE	\$14.30
CL102B1172549D	21/07/2009	Hiw	Anderson Nicole	Lost	\$57.04
CL102B1009338D	21/07/2009	Hiw	Atkinson Ashala	OVERDUE	\$60.50
CL102B1012088D	21/07/2009	Hiw	Blann-Godwin Lucinda	OVERDUE	\$40.17
CL102B0969494D	21/07/2009	Hiw	Cornelius Jake	OVERDUE	\$13.20
CL102B101045XD	21/07/2009	Hiw	Dawson Nicola	OVERDUE	\$16.50
CL102B0539805D	21/07/2009	Hiw	Drake Kirsten	OVERDUE	\$163.72
CL102B1038257D	21/07/2009	Hiw	Ferns Kylie	OVERDUE	\$45.10
CL102B1011774D	21/07/2009	Hiw	Latter Aiden	OVERDUE	\$28.60
CL102B1172557D	21/07/2009	Hiw	Little Nikiesha	OVERDUE	\$11.00
CL102B1010972D	21/07/2009	Hiw	Little Ricki	OVERDUE	\$23.71
CL102B101093XD	21/07/2009	Hiw	McGeown Sabrina	OVERDUE	\$20.90
CL102B0898376D	21/07/2009	Hiw	Phillips Johnathon	OVERDUE	\$33.00
CL102B0960276D	21/07/2009	Les	Pitman Linda	OVERDUE	\$16.50
CL102B0978124D	21/07/2009	Hiw	Riley Terry	OVERDUE	\$61.60
CL102B092265XD	21/07/2009	Hiw	Robinson Crystal	OVERDUE	\$18.70
CL102B1012142D	21/07/2009	Hiw	Solvberg Janita	OVERDUE	\$17.60
CL102B0846627D	21/07/2009	Les	Stewart Joelle	OVERDUE	\$44.88
CL102B1003992D	17/08/2009	For	Borsi Tamara	OVERDUE	\$22.61
CL102B1071297D	17/08/2009	For	Brockman Raymond	OVERDUE	\$51.15
CL102B1070657D	17/08/2009	For	Churchward Ashleigh	OVERDUE	\$66.99
CL102B1070436D	17/08/2009	For	Foster Naomi	OVERDUE	\$115.60
CL102B107086XD	17/08/2009	For	Hodgkinson Sara	OVERDUE	\$157.30

CL102B1003976D	17/08/2009	For	Murdoch Jason	OVERDUE	\$22.00
CL102B092315XD	17/08/2009	Les	Ruff Ferne	OVERDUE	\$12.10
CL102B1070533D	17/08/2009	For	Sheldon Elisha	OVERDUE	\$147.73
CL102B1004743D	17/08/2009	For	Steele Julie	OVERDUE	\$34.10
CL102B0971332D	18/08/2009	Hiw	Adams Zak	OVERDUE	\$112.20
CL102B1037595D	18/08/2009	Hiw	Bandana Jyot	OVERDUE	\$11.00
CL102B1038230D	18/08/2009	Hiw	Butler Charlotte	OVERDUE	\$28.60
CL102B1038354D	18/08/2009	Hiw	Butler Louise	OVERDUE	\$71.39
CL102B1011596D	18/08/2009	Hiw	Butler Zachary	OVERDUE	\$10.95
CL102B1012231D	18/08/2009	Hiw	Byrnes Lucy-Ann	OVERDUE	\$16.50
CL102B0860719D	18/08/2009	Hiw	Fragomeni Melissa	OVERDUE	\$116.60
CL102B1011812D	18/08/2009	Hiw	Latter Kaitlin	OVERDUE	\$63.75
CL102B0903035D	18/08/2009	Hiw	Whillier Danielle	OVERDUE	\$7.15
CL102B0981656D	19/08/2009	Klm	Akai Kelly	OVERDUE	\$32.46
CL102B0930113D	19/08/2009	Klm	Fazari Domenico	OVERDUE	\$22.00
CL102B1042858D	19/08/2009	Klm	Ferguson Eric	OVERDUE	\$36.30
CL102B104267XD	19/08/2009	Klm	Hill Megan	OVERDUE	\$51.38
CL102B1006835D	19/08/2009	Klm	Mathews Vicky	OVERDUE	\$13.20
CL102B1071505D	19/08/2009	For	Miller Nicole	OVERDUE	\$75.00
CL102B0962252D	19/08/2009	For	Ninnette Emma	OVERDUE	\$8.80
CL102B0882712D	19/08/2009	Klm	Sands Beau	OVERDUE	\$26.40
CL102B0828599D	19/08/2009	Klm	Sands Kellee	OVERDUE	\$19.80
CL102B1070606D	19/08/2009	For	Sheldon Claudia	OVERDUE	\$113.70
CL102B1040960D	19/08/2009	Klm	Trout Melanie	OVERDUE	\$59.40
CL102B100736XD	22/08/2009	Klm	Quartermaine-Thompson Oliver	OVERDUE	\$22.00
CL102B1036726D	24/08/2009	For	Kuchel Francis	OVERDUE	\$11.00
CL102B1005898D	24/08/2009	Klm	Van Dam Sara	OVERDUE	\$4.40
CL102B0734624D	27/08/2009	Klm	Jukes Halemah	OVERDUE	\$4.40
CL102B0954160D	28/08/2009	Klm	Dix Jett	OVERDUE	\$14.10
CL102B1071874D	28/08/2009	For	Grubb Graeme	OVERDUE	\$50.60
CL102B0467898D	28/08/2009	Klm	Moon Debra	OVERDUE	\$16.50
CL102B0741558D	31/08/2009	Klm	Kowalski Ayden	OVERDUE	\$4.40
CL102B1005537D	31/08/2009	For	Mc Gushin Kyra-Jade	OVERDUE	\$104.34
CL102B1005553D	31/08/2009	For	Mc Gushin Noah	OVERDUE	\$80.86
CL102B1005510D	31/08/2009	For	Mc Gushin Therese	OVERDUE	\$198.33
CL102B1070495D	31/08/2009	For	Milly Milly Damien	OVERDUE	\$11.00
CL102B1072455D	1/09/2009	For	Jenkins Benjamin	OVERDUE	\$22.85
CL102B1036505D	2/09/2009	For	Grimshaw Naomi	OVERDUE	\$43.75
<b>CL102B1095498D</b>	<b>2/09/2009</b>	<b>Klm</b>	<b>Othman Christine</b>	<b>OVERDUE</b>	<b>\$125.40</b>
CL102B0940240D	2/09/2009	For	Scott Stacey	DAM	\$4.40
CL102B0972258D	10/09/2009	Hiw	Lawson Sheree	OVERDUE	\$11.00
CL102B1011227D	10/09/2009	Hiw	McLeish Nicole	OVERDUE	\$15.40
CL102B1011456D	10/09/2009	Hiw	White Tyler	OVERDUE	\$22.00
CL102B1001892D	14/09/2009	For	Hodgkinson Trent	OVERDUE	\$31.90
CL102B1042734D	17/09/2009	Klm	Larder Emma	Overdue	\$9.90
CL102B1050494D	22/09/2009	Hiw	Dolby Leanne	OVERDUE	\$27.65
CL102B1071327D	22/09/2009	For	Tuali Eric	OVERDUE	\$83.80
CL102B0868469D	26/09/2009	Klm	Robinson Blake	OVERDUE	\$44.00
CL102B1050311D	29/09/2009	Hiw	Hamilton Angus	OVERDUE	\$7.70
CL102B0892351D	6/10/2009	Les	Scott Jeremy	OVERDUE	\$8.80
CL102B0974366D	7/10/2009	Hiw	Gill Isaac	DAM	\$4.40
CL102B0804827D	8/10/2009	Les	Offer Daniel	OVERDUE	\$31.90
CL102B0238325D	9/10/2009	Klm	Document Delivery Service*	OVERDUE	\$36.30

CL102B1071270D	9/10/2009	For	Van Dam Jade	OVERDUE	\$36.30
CL102B1041436D	10/10/2009	Klm	Thijs Jenny	OVERDUE	\$19.31
CL102B1050230D	12/10/2009	Hiw	Hamilton Melissa-Ann	OVERDUE	\$24.20
CL102B1040618D	13/10/2009	For	Murua Haidy	OVERDUE	\$16.50
CL102B0975915D	13/10/2009	For	Tremeer Tiffany	OVERDUE	\$22.00
CL102B0818151D	20/10/2009	Hiw	Reyner Ricky	OVERDUE	\$25.14
CL102B0986429D	22/10/2009	Klm	Schirmer Cameron	OVERDUE	\$30.80
CL102B0922595D	24/10/2009	Les	Clements, Lisa	Overdue	\$18.70
CL102B1032852D	31/10/2009	Klm	Furdas Nadia	OVERDUE	\$30.80
CL102B100381XD	5/11/2009	For	Al-Azzawi Loiza	OVERDUE	\$20.70
CL102B1003445D	10/11/2009	For	Walley Olman	OVERDUE	\$49.28
CL102B1050745D	11/11/2009	Hiw	Metcalf Tanya	OVERDUE	\$16.50
CL102B1052225D	17/11/2009	Hiw	Featherstone Mackenzie	OVERDUE	\$4.40
CL102B099846XD	17/11/2009	Klm	Smith Sinead	OVERDUE	\$7.70
CL102B1050613D	18/11/2009	Hiw	Simmonds Stephen	OVERDUE	\$26.40
CL102B0945544D	19/11/2009	Hiw	Palmer Raven	OVERDUE	\$31.90
CL102B0388890D	20/11/2009	Klm	Rouse Whitney	OVERDUE	\$32.70
CL102B1032399D	23/11/2009	Klm	Di Marco Margherita	OVERDUE	\$6.49
CL102B103765XD	27/11/2009	Hiw	Martins Tara	OVERDUE	\$76.84
CL102B1041029D	27/11/2009	Klm	Ross Dylan	OVERDUE	\$158.05
CL102B1041010D	27/11/2009	Klm	Ross Joel	OVERDUE	\$76.60
CL102B1050605D	30/11/2009	Hiw	March Ebony	OVERDUE	\$8.25
CL102B1050354D	3/12/2009	Hiw	Hamilton Hamish	OVERDUE	\$45.39
CL102B0984566D	10/12/2009	Klm	Hanna Christine	OVERDUE	\$4.73
CL102B0981869D	17/12/2009	Klm	Davis Justine	OVERDUE	\$101.20
CL102B1050826D	21/12/2009	Hiw	Cleveland Jamie	OVERDUE	\$5.23
CL102B1048066D	23/12/2009	Klm	Bartlett Daniel	OVERDUE	\$15.40
CL102B1051245D	23/12/2009	Hiw	Sheryar Aakifah	OVERDUE	\$63.80
			<b>Debts outstanding July - Dec 2009</b>		<b>\$5,070.18</b>
					<b>5070.18</b>
CL102B1073168D	5/01/2010	For	Abraham Jason	OVERDUE	\$22.00
CL102B1072323D	5/01/2010	For	Vincent Shelley	OVERDUE	\$39.00
CL102B1080210D	6/01/2010	For	Read Christian	OVERDUE	\$67.16
CL102B1001574D	7/01/2010	For	Nash Michelle	OVERDUE	\$17.36
CL102B107993XD	7/01/2010	For	Ronan Gwendolyn	OVERDUE	\$22.00
CL102B0910856D	7/01/2010	For	Thompson Cameron	OVERDUE	\$14.30
CL102B1050265D	8/01/2010	Hiw	Featherston Shane	OVERDUE	\$44.00
CL102B1043161D	8/01/2010	Klm	Kailis Lavinia	OVERDUE	\$35.20
CL102B0946230D	11/01/2010	Klm	Wilson Linda	OVERDUE	\$17.60
CL102B1037943D	13/01/2010	Hiw	Knott Awel	OVERDUE	\$48.40
CL102B0923141D	18/01/2010	Les	Dydek - STAFF Andre	OVERDUE	\$7.70
CL102B0185892D	20/01/2010	Klm	Smith Susanne	OVERDUE	\$8.80
CL102B1080180D	28/01/2010	For	Steer Jade	OVERDUE	\$69.30
CL102B1072889D	1/02/2010	Hiw	Roe David	OVERDUE	\$97.35
CL102B1051784D	3/02/2010	Hiw	Garrett Boyde	OVERDUE	\$8.75
CL102B1061453D	3/02/2010	Les	Kim Song-yi	OVERDUE	\$16.50
CL102B1051741D	4/02/2010	Hiw	Merritt Darlene	OVERDUE	\$11.00
CL102B1070800D	8/02/2010	For	Barndon Rebbeca-Anne	OVERDUE	\$4.40
CL102B1080547D	8/02/2010	Hiw	Downs Brenton	OVERDUE	\$158.39
CL102B1051555D	8/02/2010	Hiw	Merritt Tahnee	OVERDUE	\$40.70
CL102B1051512D	8/02/2010	Hiw	Merritt Tyron	OVERDUE	\$15.40
CL102B0939005D	9/02/2010	For	Christian, Patricia	Overdue	\$12.57

CL102B1070975D	9/02/2010	For	Leahy Joseph	OVERDUE	\$64.19
CL102B0381888D	9/02/2010	For	Weall Anthony	OVERDUE	\$19.80
CL102B1042335D	11/02/2010	Les	Bullen Rebecca	OVERDUE	\$65.95
CL102B015122XD	11/02/2010	Klm	Drinkwater Leah	OVERDUE	\$25.00
CL102B1050850D	11/02/2010	Hiw	Joynson David	OVERDUE	\$49.29
CL102B1040421D	11/02/2010	Klm	Parlade Andrei	OVERDUE	\$5.50
CL102B1044222D	11/02/2010	Klm	Tetlow Beverley	OVERDUE	\$47.55
CL102B1051792D	15/02/2010	Hiw	Enright Judith	OVERDUE	\$25.30
CL102B0843113D	18/02/2010	Klm	Rudy Bake	LOST	\$93.57
CL102B0993816D	24/02/2010	Klm	Logan Jeremy	OVERDUE	\$11.19
CL102B0974617D	26/02/2010	Hiw	Jenkins Rylee	DAM	\$12.10
CL102B1080547D	12/03/2010	For	Downs Brenton	OVERDUE	\$69.30
CL102B1079085D	18/03/2010	For	Jacobs Caleb	OVERDUE	\$4.40
CL102B1038842D	19/03/2010	Klm	Meshesha Beza-mariam	OVERDUE	\$9.90
CL102B1080326D	22/03/2010	For	Kimber Melinda	OVERDUE	\$208.66
CL102B0004863D	23/03/2010	For	Iffla David	OVERDUE	\$6.49
CL102B1078607D	29/03/2010	For	Lyon Kristie	OVERDUE	\$41.78
CL102B1080814D	1/04/2010	Klm	Dodge Chris	OVERDUE	\$74.80
CL102B1053078D	1/04/2010	Hiw	Mashford Raymond	OVERDUE	\$53.95
CL102B1023764D	8/04/2010	Les	Jenks Chris	OVERDUE	\$25.30
CL102B1052837D	12/04/2010	Hiw	Cooper Yvonne	OVERDUE	\$80.80
CL102B0906166D	16/04/2010	For	Mills Casey	OVERDUE	\$31.35
CL102B1049631D	17/04/2010	Klm	Betts Ewan	OVERDUE	\$33.25
CL102B0568260D	22/04/2010	For	Riverton Public Library -	OVERDUE	\$25.56
CL102B105404XD	4/05/2010	Hiw	George Susan	OVERDUE	\$24.20
CL102B1073648D	4/05/2010	For	Prewer Scott	OVERDUE	\$70.40
CL102B1070762D	5/05/2010	For	Heather Tania	OVERDUE	\$32.70
CL102B1081683D	7/05/2010	Klm	Tate Samantha	OVERDUE	\$22.95
CL102B1081675D	7/05/2010	Klm	Tate Taj	OVERDUE	\$116.60
CL102B0488569D	11/05/2010	Les	Gray Sally	OVERDUE	\$7.95
CL102B1009664D	18/05/2010	Hiw	Harapeet Amy	OVERDUE	\$132.40
CL102B1050818D	19/05/2010	Hiw	McCOSKER Michael	OVERDUE	\$209.36
CL102B1078038D	19/05/2010	For	McMonagle Melissa	OVERDUE	\$17.60
CL102B0506346D	25/05/2010	Klm	Blow Tess	OVERDUE	\$39.60
CL102B0907189D	25/05/2010	Hiw	Van Kwawegen Ellie	OVERDUE	\$11.75
CL102B1082108D	28/05/2010	Klm	Balfour Sarah	OVERDUE	\$81.16
CL102B1075519D	29/05/2010	For	Stephen Dan	OVERDUE	\$16.12
CL102B1038516D	31/05/2010	Hiw	Cust Donnah	OVERDUE	\$57.26
CL102B1038818D	1/06/2010	Klm	Napier Christian	OVERDUE	\$56.10
CL102B1051784D	2/06/2010	Hiw	Garrett Boyde	OVERDUE	\$45.55
CL102B1051903D	2/06/2010	Hiw	Garrett Tacinta	OVERDUE	\$81.51
CL102B1051822D	2/06/2010	Hiw	Greenough Hailey	OVERDUE	\$26.40
CL102B0882364D	8/06/2010	Klm	Bicknell, Samantha	LOST	\$31.39
CL102B1051865D	14/06/2010	Hiw	Garrett Talisha	OVERDUE	\$87.13
CL102B1082663D	14/06/2010	Klm	Nash Karen	OVERDUE	\$39.25
CL102B1082744D	14/06/2010	Klm	Pearce Renee	OVERDUE	\$23.55
CL102B0931535D	18/06/2010	Klm	Roderick Adrian	OVERDUE	\$85.80
CL102B0989894D	22/06/2010	Klm	Carameli Alannah	OVERDUE	\$96.55
CL102B0427675D	22/06/2010	Hiw	Eckart AMBER	OVERDUE	\$74.70
CL102B097434XD	29/06/2010	Hiw	Collins Chloe	OVERDUE	\$94.60
CL102B0999636D	30/06/2010	Klm	Dunlop Alex	OVERDUE	\$11.00
			<b>Debts outstanding Jan - June 2010</b>		<b>\$3,456.44</b>
					<b>3456.44</b>

CL102B0956821D	2/07/2010	Les	Fisher Tabitha	OVERDUE	\$35.20
CL102B107461XD	2/07/2010	For	West Christie-Lee	OVERDUE	\$37.40
CL102B1055674D	6/07/2010	Hiw	Welfelt Kaleb	OVERDUE	\$18.70
CL102B1051431D	8/07/2010	Hiw	Merritt Kayla	OVERDUE	\$48.24
CL102B1011766D	8/07/2010	Hiw	Mitchell Shannon	OVERDUE	\$129.80
CL109S0560286D	8/07/2010	Hiw	Watson Jenny	OVERDUE	\$7.70
CL102B0843482D	15/07/2010	Klm	Morton, MICHELLE	LOST	\$4.40
CL102B1052772D	16/07/2010	Hiw	Cook Caitlin	OVERDUE	\$32.89
CL102B0923257D	16/07/2010	Les	Fredericks Ivy-Jade	OVERDUE	\$20.90
CL102B1038214D	16/07/2010	Hiw	Morgan Justine	OVERDUE	\$24.26
CL102B1085875D	21/07/2010	Klm	Madison Jaxon	OVERDUE	\$90.10
CL102B0976326D	21/07/2010	Hiw	Van-Ross Samantha	OVERDUE	\$90.15
CL102B0568007D	22/07/2010	Les	Girrawheen Public Library - KLS*	OVERDUE	\$17.60
CL102B1018361D	22/07/2010	Les	Worthington Jordan	OVERDUE	\$22.85
CL102B0915033D	24/07/2010	For	Campbell Alec	OVERDUE	\$45.10
CL102B0563749D	26/07/2010	Les	Meekatharra Public Library - KLS*	OVERDUE	\$24.20
CL102B0977055D	27/07/2010	Hiw	Raats Jeremy	OVERDUE	\$29.70
CL102B1014870D	28/07/2010	Klm	Gaffey Rose	OVERDUE	\$12.10
CL102B0822418D	29/07/2010	For	Forgione Lucia	OVERDUE	\$53.60
CL102B1051512D	2/08/2010	Hiw	Merritt Tyron	OVERDUE	\$17.80
CL102B1086030D	2/08/2010	Klm	Stack Kylie	OVERDUE	\$110.80
CL102B1053272D	3/08/2010	Hiw	Begg Kenneth	OVERDUE	\$78.00
CL102B1053140D	3/08/2010	Hiw	Bradshaw Damien	OVERDUE	\$4.40
CL102B0970948D	3/08/2010	Hiw	Broanda Casey	OVERDUE	\$44.00
CL102B1050109D	3/08/2010	Hiw	Coyne Iain	OVERDUE	\$38.50
CL102B1053388D	3/08/2010	Hiw	McKenna Melissa	OVERDUE	\$59.15
CL102B1015842D	4/08/2010	Klm	Meshesha Theodore	DAM	\$4.40
CL102B0568368D	9/08/2010	Les	Spearwood Public Library - KLM*	OVERDUE	\$5.50
CL102B1084577D	20/08/2010	Klm	Lukes Abby	OVERDUE	\$11.00
CL102B1076191D	24/08/2010	For	Dudfield Stephanie	OVERDUE	\$20.90
CL102B1086375D	24/08/2010	Klm	Wake Larissa	OVERDUE	\$91.52
CL102B0507334D	25/08/2010	Les	Gray Nicholas	OVERDUE	\$58.90
CL102B0487414D	25/08/2010	Les	Gray Oliver	OVERDUE	\$13.60
CL102B0939080D	25/08/2010	For	Whitby Jack	OVERDUE	\$8.80
CL102B1055453D	31/08/2010	Hiw	Atkinson Heather	OVERDUE	\$15.40
CL102B105354XD	31/08/2010	Hiw	Banyai Les	OVERDUE	\$11.00
CL102B0973157D	31/08/2010	Hiw	Jones Jacob	OVERDUE	\$22.33
CL102B1086170D	9/09/2010	Klm	Blackburn Aimee	OVERDUE	\$43.07
CL102B1085298D	9/09/2010	Klm	Ogg Kylie	OVERDUE	\$55.50
CL102B0997501D	9/09/2010	Hiw	Ross Alexander	OVERDUE	\$11.00
CL102B0997501D	9/09/2010	For	Ross Alexander	OVERDUE	\$30.25
CL102B0974684D	15/09/2010	Hiw	Cannon Caleb	OVERDUE	\$4.81
CL102B1010476D	15/09/2010	Hiw	Di Franco Lina	OVERDUE	\$15.40
CL102B1086014D	15/09/2010	Klm	Lokang-Schneider Leon	OVERDUE	\$17.60
CL102B0518581D	15/09/2010	Klm	Rombouts Anneke	OVERDUE	\$16.50
CL102B1086170D	22/09/2010	For	Blackburn Aimee	OVERDUE	\$91.40
CL102B1015087D	29/09/2010	For	Bird Elvis	OVERDUE	\$71.47
CL102B0797618D	29/09/2010	Klm	Jasek Vicki	OVERDUE	\$6.60
CL102B0954357D	29/09/2010	Les	McCutcheon Tegan	OVERDUE	\$16.50
CL102B1084542D	6/10/2010	Klm	Appleby Darcy	OVERDUE	\$24.97
CL102B1085433D	6/10/2010	Klm	Appleby Sophie	OVERDUE	\$8.44
CL102B1082957D	6/10/2010	Klm	Benfell Jennifer	OVERDUE	\$8.40

CL102B1050869D	6/10/2010	Hiw	Cleveland Gregory	OVERDUE	\$34.83	
CL102B1072943D	6/10/2010	For	Read Sarah	OVERDUE	\$65.92	
CL102B1053825D	6/10/2010	Hiw	Reilly Bryan	OVERDUE	\$67.71	
CL102B108268XD	19/10/2010	Klm	Grey Terri-Maree	OVERDUE	\$159.75	
CL102B1077651D	19/10/2010	For	McKernan Robert	OVERDUE	\$19.80	
CL102B1019147D	28/10/2010	Les	Fagan Jethro	OVERDUE	\$16.50	
CL102B1081551D	28/10/2010	Klm	Phillip Julie	OVERDUE	\$80.05	
CL102B0913804D	28/10/2010	Hiw	Thompson Michael	OVERDUE	\$23.10	
CL102B1019430D	3/11/2010	Les	Evans Cai	OVERDUE	\$4.40	
CL102B0919829D	3/11/2010	Les	Kendall Claire	OVERDUE	\$29.70	
CL102B1013696D	3/11/2010	Klm	Mc DIARMID Michelle	OVERDUE	\$134.30	
CL102B1080490D	3/11/2010	Hiw	Mcavoy Jamee	OVERDUE	\$40.60	
CL102B1085786D	3/11/2010	Klm	Mercer Ann	OVERDUE	\$29.70	
CL102B1048481D	10/11/2010	Klm	Clement Tara	OVERDUE	\$53.20	
CL102B0476544D	10/11/2010	Les	Gray Christopher	OVERDUE	\$14.75	
CL102B0990361D	17/11/2010	Klm	Haigh Justin	OVERDUE	\$47.55	
CL102B1075268D	17/11/2010	For	McDonald Robin	OVERDUE	\$35.45	
CL102B0999806D	23/11/2010	Klm	Conte Amanda	OVERDUE	\$4.40	
CL102B0990221D	23/11/2010	Klm	Dixon Christopher	OVERDUE	\$19.05	
CL102B1076930D	23/11/2010	For	Grant [BOW] Lydia	OVERDUE	\$30.60	
CL102B0354171D	23/11/2010	Klm	Harrower Beth	OVERDUE	\$100.65	
CL102B1101137D	23/11/2010	Hiw	Parker Timothy	OVERDUE	\$31.90	
CL102B1054716D	23/11/2010	Hiw	Stack Megan	OVERDUE	\$8.80	
CL102B1086235D	23/11/2010	Klm	Thompson Bonnie	OVERDUE	\$17.70	
CL102B1086243D	23/11/2010	Klm	Thompson Cain	OVERDUE	\$31.00	
CL102B1086138D	23/11/2010	Klm	Thompson Carissa	OVERDUE	\$12.99	
CL102B0827282D	3/12/2010	Hiw	Doyle Michelle	OVERDUE	\$35.33	
CL102B0944262D	3/12/2010	Klm	Gallop James	OVERDUE	\$11.90	
CL102B1037544D	3/12/2010	For	Smith Adam	OVERDUE	\$10.00	
CL102B1011405D	8/12/2010	Hiw	Correia Melody	OVERDUE	\$42.85	
CL102B1083635D	8/12/2010	Klm	Corsini Nicole	OVERDUE	\$15.80	
CL102B1050273D	8/12/2010	Hiw	Hamilton Caitlyn	OVERDUE	\$19.80	
CL102B1109723D	8/12/2010	For	Long Darren	OVERDUE	\$61.60	
CL102B1052683D	8/12/2010	Klm	Packham Annabelle	OVERDUE	\$69.25	
CL102B1071300D	15/12/2010	For	Brockman Dominic	OVERDUE	\$71.62	
CL102B1086197D	15/12/2010	Klm	Gaunt Samantha	OVERDUE	\$93.70	
CL102B105175XD	15/12/2010	Hiw	Greenough Tammy	OVERDUE	\$58.71	
CL102B108951XD	15/12/2010	Klm	Olsen-Harris Debra	OVERDUE	\$4.40	
CL102B1035479D	15/12/2010	For	Sutherland Debora	OVERDUE	\$11.00	
CL102B1047744D	15/12/2010	Klm	Welch Katie	OVERDUE	\$5.50	
			<b>Debts outstanding July - Dec 2010</b>		<b>\$3,408.66</b>	<b>3408.66</b>
CL102B1075039D	12/01/2011	For	Davidson Vanessa	OVERDUE	\$145.05	
CL102B1101609D	12/01/2011	Hiw	Evans Charmaine	OVERDUE	\$142.00	
CL102B0978469D	12/01/2011	Hiw	Fornier Billie	OVERDUE	\$99.10	
CL102B0978426D	12/01/2011	Hiw	Fornier Suni	OVERDUE	\$27.99	
CL102B0978027D	12/01/2011	Hiw	Gilby Regina	OVERDUE	\$67.72	
CL102B1077864D	12/01/2011	For	Gilpin Joshua	OVERDUE	\$92.20	
CL102B0928151D	12/01/2011	Klm	Huckstep C	OVERDUE	\$20.44	
CL102B1037846D	12/01/2011	Hiw	Humphries Alexander	OVERDUE	\$9.90	
CL102B0045578D	12/01/2011	Hiw	Maynard Christine	OVERDUE	\$16.50	
CL102B103832XD	12/01/2011	Hiw	O'Brien Brandon	OVERDUE	\$95.70	



CL102B0963992D	12/01/2011	For	Sirolli Delena	OVERDUE	\$6.60
CL102B1110233D	12/01/2011	For	Standing Alyson	OVERDUE	\$10.00
CL102B1090283D	12/01/2011	Klm	Sullivan Daniel	OVERDUE	\$69.80
CL102B1102168D	12/01/2011	Hiw	Tan Emily	OVERDUE	\$41.15
CL102B1086537D	12/01/2011	Klm	Varendorff Tracy	OVERDUE	\$9.40
CL102B1039962D	12/01/2011	Klm	Wallis Natalie	OVERDUE	\$40.70
CL102B1089838D	12/01/2011	Klm	Walton-Cherrie Marnie	OVERDUE	\$29.45
CL102B1100491D	12/01/2011	Hiw	Websdale Olivia	OVERDUE	\$47.30
CL102B0914401D	12/01/2011	For	Wood Erryn	OVERDUE	\$21.65
CL102B1088297D	8/02/2011	Klm	Munro Ella	OVERDUE	\$194.85
CL102B1087703D	8/02/2011	Klm	Munro Kelly	Overdue	\$208.40
CL102B1101633D	8/02/2011	Hiw	Roney Alicia	OVERDUE	\$89.60
CL102B1100254D	8/02/2011	Hiw	Townsend Suzanne	Overdue	\$43.90
CL102B1078895D	8/02/2011	For	Vine Sharon	Overdue	\$33.00
CL102B1109766D	8/02/2011	For	Walker Ilia	OVERDUE	\$154.65
CL102B0942472D	16/02/2011	For	Gillies Cayla	OVERDUE	\$21.00
CL102B1054198D	16/02/2011	Hiw	Kelly Diane	OVERDUE	\$4.40
CL102B094243XD	16/02/2011	For	May Raylene	OVERDUE	\$14.80
CL102B1115405D	16/02/2011	For	Riley Ronald G	OVERDUE	\$6.55
CL102B0831646D	16/02/2011	For	Stewart Bronte	OVERDUE	\$11.00
CL102B105578XD	16/02/2011	Hiw	Willcox Ella	OVERDUE	\$19.21
CL102B0965561D	9/03/2011	Klm	McIntyre Penelope	OVERDUE	\$45.13
CL102B0956899D	9/03/2011	Klm	Roney Casey	OVERDUE	\$6.96
CL102B1022482D	16/03/2011	For	Fatnowna Bailea	OVERDUE	\$54.53
CL102B1075675D	16/03/2011	For	Leef Kim	OVERDUE	\$16.50
CL102B1053671D	16/03/2011	Klm	Robinson Joanne	OVERDUE	\$24.20
CL102B1059343D	16/03/2011	Hiw	Wildish Liam	OVERDUE	\$5.21
CL102B1059386D	16/03/2011	Hiw	Wildish Thomas	OVERDUE	\$73.70
CL102B101109XD	23/03/2011	Hiw	Hayden Donnal	OVERDUE	\$223.36
CL102B092606XD	29/03/2011	Klm	Kingston Indiana	OVERDUE	\$38.42
CL102B1127365D	6/04/2011	Klm	Dalby Gemma	OVERDUE	\$96.10
CL102B1103229D	6/04/2011	Hiw	Squires Nicole	OVERDUE	\$12.10
CL102B0944157D	6/04/2011	For	Wilkinson Elle	OVERDUE	\$33.00
CL102B1127519D	12/04/2011	Klm	Bowen Mikalya	OVERDUE	\$22.80
CL102B1128663D	12/04/2011	Klm	Cooper Natasha	OVERDUE	\$9.65
CL102B1128604D	12/04/2011	Les	McCutcheon Sarah	OVERDUE	\$15.00
CL102B1078046D	12/04/2011	For	Palmer Rochelle	OVERDUE	\$19.60
CL102B1100297D	12/04/2011	Hiw	Walley Latoya	OVERDUE	\$40.88
CL102B1019856D	12/04/2011	Les	Ward Rebecca	OVERDUE	\$20.90
CL102B1100386D	12/04/2011	Hiw	Websdale Shania	OVERDUE	\$77.03
CL102B1101013D	11/05/2011	Hiw	Bool Charis	OVERDUE	\$85.95
CL102B0720453D	11/05/2011	Hiw	Bool Dale	OVERDUE	\$40.70
CL102B1101773D	11/05/2011	Hiw	Jolley Melanie	OVERDUE	\$94.55
CL102B1127497D	11/05/2011	Klm	Matson Tracy	OVERDUE	\$38.50
CL102B0844403D	11/05/2011	Klm	McFadyean Caroline	OVERDUE	\$197.30
CL102B1109413D	11/05/2011	For	Oldham Lana	OVERDUE	\$8.80
CL102B1128809D	11/05/2011	Klm	Rawlins Rishi	OVERDUE	\$13.20
CL102B112921XD	11/05/2011	Klm	Thompson Amylee	OVERDUE	\$119.03
CL102B1092561D	18/05/2011	Klm	Hayward Joshua	OVERDUE	\$54.10
CL102B1076159D	18/05/2011	For	Kennedy Lisa	OVERDUE	\$7.70
CL102B0544248D	18/05/2011	Klm	Moiler, Kristie*	Overdue	\$19.80
CL102B0924318D	18/05/2011	Klm	Regan Sandra	OVERDUE	\$16.30
CL102B1103334D	18/05/2011	Hiw	Smith Christine	OVERDUE	\$28.90

CL102B1073664D	18/05/2011	For	Wilson Laearni	OVERDUE	\$55.00	
CL102B110991XD	1/06/2011	For	Brockman Marie	OVERDUE	\$128.26	
CL102B1043242D	1/06/2011	Klm	Dhillon Sharondeep	OVERDUE	\$10.30	
CL102B1070827D	1/06/2011	For	Mack Steven	OVERDUE	\$12.10	
CL102B1023292D	8/06/2011	Les	Rando Tanika	OVERDUE	\$67.10	
CL102B1100459D	8/06/2011	Hiw	Websdale Shaylee	OVERDUE	\$65.10	
CL102B017212XD	15/06/2011	Klm	Brennan Claudia	OVERDUE	\$22.00	
CL102B1055038D	15/06/2011	Hiw	Caruana Megan	OVERDUE	\$53.10	
CL102B0996777D	15/06/2011	Klm	Clemson Samuel	OVERDUE	\$109.20	
CL102B1087223D	15/06/2011	Klm	Reilly Anne	OVERDUE	\$148.95	
CL102B1051407D	15/06/2011	Hiw	Sims Denver	OVERDUE	\$23.94	
CL102B1111353D	15/06/2011	For	White Margaret	OVERDUE	\$103.50	
CL102B1109138D	22/06/2011	For	Chatfield Mitchell	OVERDUE	\$4.40	
CL102B1109456D	22/06/2011	For	Flugge Kym	OVERDUE	\$47.25	
CL102B1109251D	22/06/2011	For	Ryan Nicole	OVERDUE	\$62.30	
CL102B0903043D	22/06/2011	Hiw	Shaw (BOW) Beatrice	OVERDUE	\$20.90	
CL102B0563714D	29/06/2011	Les	Manjimup Public Library	LOST	\$33.65	
CL102B0568201D	29/06/2011	Hiw	Mundaring Public Library	OVERDUE	\$9.90	
CL102B0568201D	29/06/2011	Klm	Mundaring Public Library - KLS*,	Lost	\$13.20	
CL102B1097024D	29/06/2011	Klm	Outten Andrew	OVERDUE	\$22.00	
CL102B1103091D	29/06/2011	Hiw	Rowe, Melissah	Overdue	\$22.28	
CL102B1111531D	29/06/2011	For	Totino Louise	OVERDUE	\$74.20	
			<b>Debts outstanding Jan - June 2011</b>		<b>\$4,462.54</b>	<b>4462.54</b>
			<b>Debts outstanding Total</b>			<b>21,555.15</b>

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## Attachment 2

### Sundry Debtors – List of Un-collectable Debts

Debtor No.	Name	Amount \$	Comment
94946	Trlin Developments Pty Ltd	358.00	Business is closed and in receivership. Forms documenting debt have been lodged with receiver but chances of recovery are doubtful.
102369	Anne Lupton	141.00	Person not returning calls and not at address stated. Demand letter issued by Dun & Bradstreet, no payment received. Not financially viable to pursue debt for such a small amount.
105372	Great Southern Martial Arts	126.25	Business de-registered, mobile disconnected. Not financially viable to pursue debt for such a small amount.
104987	Nick Ilich	100.00	Person not returning calls and not at address stated. Demand letter issued by Dun & Bradstreet, no payment received. Not financially viable to pursue debt for such a small amount.

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**Declaration of financial / conflict of interests to be recorded prior to dealing with each item.**

**08. Fair Value Measurement of Shire Assets**

Previous Items	N/A
Responsible Officer	Acting Chief Executive Officer
Service Area	Internal Audit
File Reference	
Applicant	Nil
Owner	Nil

**PURPOSE**

1. To inform the Audit and Risk Committee of changes to legislation and Australian Accounting Standards affecting the Shire's Financial Report for the years ending 30 June 2013, 30 June 2014 and 30 June 2015 .

**BACKGROUND**

2. A local government is a reporting entity as defined in paragraph Aus 7.2 of Australian Accounting Standard - AASB 101 Presentation of Financial Statements and therefore required to prepare general purpose financial reports in accordance with the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

**DETAILS**

3. The *Local Government (Financial Management) Regulation 1996* provides for the phasing in of the fair value of assets progressively over three years.  
  
Regulation 17A(3) provides that a local government must show in each financial report –  
*(a) for the financial year ending on 30 June 2013, the fair value of all the assets of the local government that are plant and equipment; and*  
*(b) for the financial year ending on 30 June 2014, the fair value of the assets of the local government-*  
*(i) that are plant and equipment; and*  
*(ii) that are –*  
*(I) land and buildings; or*  
*(II) infrastructure;*  
*and*  
*(c) for the financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.*  
The Shire therefore is required to establish and disclose the fair value of its plant and equipment for the current financial year ending 30 June 2013.
4. Management has made arrangements to ensure this is done to meet the statutory requirements.

5. It is also proposed to implement the following timetable to undertake the valuation of the remaining asset classes to comply with the legislation.

<b><u>Asset Class</u></b>	<b><u>Due Date</u></b>
Land and Buildings valuation (external)	30 June 2014
Data Collection Roads (external)	30 June 2014
Data Collection Drains (external)	30 June 2014
Parks Data Collection (external)	30 May 2015
Infrastructure Asset Valuation (internal)	30 June 2015

A budget allocation is currently being estimated to undertake the work.

6. Australian Accounting Standard AASB 13 – Fair Value Measurement (“AASB”) establishes the required approach to be taken in valuing the Shire’s assets. This standard defines the term fair value, establishes a framework for measuring fair value and requires certain disclosures about its measurement in the Financial Reports.
7. AASB defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measuring date. The Shire currently values its plant and equipment at cost. Bringing in assets at fair value will result in the whole class of asset being revalued.

#### **STATUTORY AND LEGAL IMPLICATIONS**

8. *Local Government Act 1995*  
*Local Government (Financial Management) Regulations 1996.*  
*Australian Accounting Standard AASB 13- Fair Value Measurement*

#### **POLICY IMPLICATIONS**

9. N/A

#### **PUBLIC CONSULTATION/COMMUNICATION**

10. N/A

#### **FINANCIAL IMPLICATIONS**

11. Plant and Equipment will need to be revalued and disclosed at fair value by 30 June 2013 and other classes phased in as required by legislation.
12. Any increase in the value of assets at fair value will be credited to the asset revaluation reserve and have no impact on the operating result.
13. Depreciation expense based on an increase in fair value will rise and have an impact on the operating result for the year.
14. There will be no impact on the Rate Setting Statement as non-cash items such as depreciation are written back in this statement.

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## STRATEGIC AND SUSTAINABILITY IMPLICATIONS

### Strategic Planning Implications

15. *Kalamunda Advancing- Strategic Community Plan to 2023*
- |                |  |
|----------------|--|
| Strategy 6.3.3 | Regularly review the organisation's structure and procedures in response to changing circumstances.  |
| Strategy 6.8.4 | Provide effective financial services to support the Shire's operations and to meet sustainability planning, reporting and accountability requirements. |

### Sustainability Implications

#### Social Implications

16. Nil

#### Economic Implications

17. Nil

#### Environmental Implications

18. Nil

### OFFICER COMMENT

19. Implementation plans have been put in place in order to comply with the legislative changes of phasing in the valuation of each class of asset to fair value.

*A Councillor queried whether the land and buildings on the Shire books are at historical cost or if they had been valued more recently. The Manager Financial Services advised that they were last valued in 2008.*

<b>Voting Requirements: Simple Majority</b>
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### OFFICER RECOMMENDATION (A&R 08/2013)

That the Audit and Risk Committee:

1. Notes the changes to the *Local Government (Financial Management) Regulations 1996* requiring the phasing in of Fair Value Measurement of Assets by applying AASB 13 - Fair Value Measurement over the financial years ended 30 June 2013, 30 June 2014 and 30 June 2015.

Moved: **Cr Margaret Thomas**

Seconded: **Cr Noreen Townsend**

Vote: **CARRIED UNANIMOUSLY (10/0)**

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**Declaration of financial / conflict of interests to be recorded prior to dealing with each item.**

**09. Review of Policies and Procedures**

Previous Items

Responsible Officer: Acting Chief Executive Officer

Service Area: Governance

File Reference

Applicant N/A

Owner N/A

Attachment 1 Report on Implementation of New Policies following Forensic Audit Investigation

Attachment 2 Payment and Reimbursement of Expense Policy and Management Procedure

Attachment 3 Travel Policy and Management Procedure

Attachment 4 Whistle-blower Policy and Management Procedure

Attachment 5 Corporate Credit Card Policy and Management Procedure

**PURPOSE**

1. To adopt three new Council Policies and note one Shire Policy.

**BACKGROUND**

2. On completion of the Forensic Investigation, the Shire's appointed auditors, Deloitte Touche Tomatsu listed a number of matters for the Shire to consider in relation to strengthening its policy control framework. This included creating a number of new policies and performing periodical examinations of transactions to ensure they conform to the new policies and procedures.
3. At its meeting on 17 December 2012 Council resolved inter alia to:  
  
*Request the Chief Executive Officer prepare a report for Council which examines:*
  - a. Options for policy and administrative reforms to minimise the possibility for a reoccurrence of the indiscretions that have been highlighted in the recent Auditor's Report.
  - b. Options for a Council Policy regarding the employment of and performance reviews of future Chief Executive Officers to ensure compliance with all legislative requirements.
  - c. Current policies and procedures for "whistle-blowers" protections for staff who wish to bring to Council evidence of illegal acts to ensure compliance with all legislative requirements.
4. The Department of Local Government also concurred with the view formed by the Deloitte and have requested that the Shire address these policy gaps and report back to the Department by 30 June 2013.

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## DETAILS

5. . A review is currently being undertaken of all existing policies. This is being done in order to comply with legislation and address the outcomes raised during the forensic audit.
6. All policies will be placed in one document and available through the Shire's website.
7. New Structure of Council policies for the Shire of Kalamunda have been developed. Policies have been separated from procedures. Procedures are management practices by which a policy is to be implemented and details the steps and processes to be observed by staff.
8. There are two types of polices, Council and Shire policies.

### Council Policies

9. Council policies are developed if they will further the achievement of the Shire of Kalamunda's strategic goals or contribute to the fulfilment of mandatory obligations. They are defined courses of action that should be followed in particular circumstances and are intended to give guidance to staff on what is permissible when dealing with certain matters. They guide the discretionary part of Council's decision making and form an essential step in the delegation of Council's powers.

The following new policies are Council policies:

- Payment and Reimbursement of Expense Policy
- Travel Policy
- Whistle-blower Policy

### Shire Policies

10. Shire Policies are developed for administrative and operational requirements. They are internally focussed and support the Chief Executive Officer's role to manage the administrative function of the organisation.
11. Shire Policies do not require the endorsement or approval of Council. The Credit Card Policy is a Shire Policy

### Procedures

12. Council and Shire Policies may be supported by Management Procedure that outlines how the Shire Policy will be implemented.

## STATUTORY AND LEGAL IMPLICATIONS

13. The *Local Government Act 1995*.



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## **POLICY IMPLICATIONS**

14. New Policies have been prepared and existing policies are being reviewed and updated. As policies are reviewed and updated they will be presented to the Audit and Risk Committee.

## **PUBLIC CONSULTATION/COMMUNICATION**

15. Where required.

## **FINANCIAL IMPLICATIONS**

16. Nil

## **STRATEGIC AND SUSTAINABILITY IMPLICATIONS**

### **Strategic Planning Implications**

17. *Kalamunda Advancing: Strategic Community Plan to 2023*
- |                |  |
|----------------|--|
| Strategy 6.3.3 | Regularly review the organisation's governance structure, policies and procedures in response to changing circumstances. |
|----------------|--|

### **Sustainability Implications**

#### Social Implications

18. Nil

#### Economic Implications

19. Nil

#### Environmental Implications

20. Nil

## **OFFICER COMMENT**

21. The issues identified in the forensic audit will have been addressed through the development and implementation of new policies and procedures.
22. As the review of all existing policies occurs, and new policies are introduced, these policies will be brought before the Audit and Risk Committee for recommending to Council for adoption or noting.
23. Ensuring future adherence to Council and Shire Policies will be verified through an external policy audit to be undertaken every two years. This will ensure the Chief Executive Officer has implemented the systems and processes are in place and are being complied with. This biennial audit will be reported to the Audit and Risk Committee.

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<b>Voting Requirements: Simple Majority</b>
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**OFFICER RECOMMENDATION (A&R 09/2013)**

1. That Council
  - (i) Adopts the following new Council Policies:
    - Payment and Reimbursement of Expense Policy (Attachment 2)
    - Travel Policy (Attachment 3)
    - Whistle-blower Policy (Attachment 4)
  - (ii) Notes the Management procedures for each of these policies.
2. That the Audit and Risk Committee
  - (i) Notes the new Shire Corporate Credit Card Policy (Attachment 5) implemented to address the forensic audit recommendations.
  - (ii) Notes the management procedure for this policy

Moved: **Cr John Giardina**

Seconded: **Cr Geoff Stallard**

Vote: **CARRIED UNANIMOUSLY (10/0)**

**Attachment 1**

# Report on Implementation of New Policies following the Forensic Audit Investigation

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## Introduction

Following completion of the Forensic Investigation, the auditors listed a number of matters for the Shire to consider in relation to strengthening its control framework. This included creating a number of new policies and performing periodical examinations of transactions to ensure they conformed to the new policy and procedures.

New policies and procedures recommended included the following:

- Corporate Credit Card Policy ;
- Payment and Reimbursement of Expense Policy;
- Travel Policy; and
- Whistle Blower Policy.

## Legislation

Policies are determined by Council and may be amended or waived according to circumstance. This power is conveyed to Council in Section 2.7(2)(b) of the *Local Government Act 1995*.

## Corporate Credit Card Policy

The new credit card policy to include:

- The use of corporate credit cards
- Documentary evidence requirements
- Business purpose justification
- Approval processes of the expenses;
- Acquittal process of the corporate credit card expenses, including withholding payment or invoicing staff members for expenses private in nature or not properly supported or approved and required timeframes for reimbursements by the card holder.

## Payment and Reimbursement of Expense Policy

The new payment and reimbursement of expense policy to include:

- Expenses that will be reimbursed;
- Documentary evidence requirements;
- Business purpose justification;
- Approval process;
- Acquittal process, including withholding payment on expenses that are private or not properly supported or approved.

## Travel Policy

A new travel policy to provide guidance for:

- The approval process prior to travel;
- Authorisation to make and amend travel bookings;
- Documentary evidence required;
- Travel Class (economy or business);
- Fare types (discount, fully flexible etc.)

- 
- Methods of payment;
  - Refund/credit processes including the use of credits received;
  - Frequent Flyer program rules

#### Whistle-blower Policy

The establishment of a Whistle – blower policy and framework to enable staff members to anonymously and confidentially report alleged misconduct within the Shire.

#### New Policies

New policies have been drafted and included with the report. Policies have been separated from procedures. Procedures are management practices by which a policy is to be implemented and details the steps and processes to be observed by staff.

Council Policies have been developed if they will further the achievement of the Shire of Kalamunda's strategic goals or contribute to the fulfilment of mandatory obligations. They are defined courses of action that should be followed in particular circumstances and are intended to give guidance to staff on what is permissible when dealing with certain matters. They guide the discretionary part of Council's decision making and form an essential step in the delegation of Council's powers. The following new policies are Council Policies:

- Payment and Reimbursement of Expense Policy
- Travel Policy
- Whistle-blower Policy

Shire Policies are internal operational policies that do not require the endorsement or approval of Council. The Credit Card Policy is a Shire Policy.

#### Updating of Existing Policies

A review is currently being undertaken of all existing policies. This is being done to comply with legislation and address the outcomes raised as part of the forensic audit.

#### Recommendation

1. The Audit and Risk Committee endorses the following new Council Policies and Procedures:
  - Payment and Reimbursement of Expense Policy
  - Travel Policy
  - Whistle-blower Policy
2. The Audit and Risk Committee notes that a new Shire Corporate Credit Card Policy has been implemented to address the forensic audit recommendation.

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## Attachment 2

<b>xx: Payment and Reimbursement of Expenses Policy</b>	
<b>Management Procedure</b> Payment and Reimbursement of Expenses Procedure	<b>Relevant Delegation</b>

### Purpose

To provide for the payment and reimbursement of all reasonable travelling and other expenses related to the performance of the roles by elected members and employees subject to the presentation of supporting receipts.

To clarify the rights of elected members and employees to be reimbursed for expenses incurred in the performance of their duties

To provide elected members and employees with guidance on the payment and reimbursement of expenses

To ensure the Shire complies with the requirements of the Local Government Act 1995 and follows sound and transparent good governance practices.

### Policy Statement

The Shire will pay/reimburse statutory and other legitimate expenses in an efficient and timely manner to ensure Elected Members and employees receive payments due to them so they are not unnecessary out of pocket for those expenses.

A policy adopted by the Shire must be consistent with:-

- The prescribed types of out-of-pocket expenses that can be reimbursed if the expenses are reasonable and bona fide.
- The prescribed procedures to be followed in relation to the payment and reimbursement of out-of-pocket expenses.

The types and categories of allowable expenses that may be claimed pursuant to this policy include:

### Employees

- Travel and Accommodation.
- Registration and Conference Fees.
- Meals.
- Entertainment.
- Car Parking.
- Private Vehicle Use.
- Taxi Fares.
- Conferences, Seminars, Training and Development Engagements.

- Relocation Expenses.
- Business Telephone and Fax Charges.
- Office Supplies.
- Membership.
- Professional Exams.
- Minor Miscellaneous Out-of-Pocket Expenses.

**Elected Members**

- Travel and Accommodation.
- Registration and Conference Fees.
- Meals.
- Car Parking.
- Private Vehicle Use.
- Taxi Fares.
- Attendance at Council Meetings/Council Events.
- Conferences, Seminars, Training and Development Engagements.
- Business Telephone and Fax Charges.
- Minor Miscellaneous Out-of-Pocket Expenses.
- Child Care.

**Expenses Not Paid by Shire**

The following list of items is not reimbursable under any circumstances. This list is not intended to be all inclusive:

- Transportation to and from work.
- Theft or loss of personal property.
- Fees for conference optional events or extraneous transportation while at conferences.
- Personal mobile phone use, unless approved.
- Personal motor vehicle repairs.
- Cosmetics/Toiletries/Haircuts/Beauty Shops.
- Hotel movies.
- Parking/Traffic violations.
- Portion of business trip that is personal.
- Mini Bar items except for water or if not accompanying meals.
- Any expense that is deemed excessive in nature or considered unnecessary.

<b>Related Local Law</b>			
<b>Related Policies</b>			
<b>Related Budget Schedule</b>			
<b>Legislation</b>			
<b>Conditions</b>			
<b>Authority</b>			
<b>Adopted</b>		<b>Next Review Date</b>	

## Payment and Reimbursement of Expenses Procedure

### Relevant Shire of Kalamunda Council Policy

Xx: Payment and Reimbursement of Expenses

### Relevant Shire of Kalamunda Policy

## Purpose

To ensure that effective controls and procedures are in place with respect to the payment and reimbursement of expenses incurred by employees and elected members on shire business

## Detail

### List of Reimbursable Items

Attendance at Council Meetings / Council Events	Elected members claiming out of pocket expenses for attending Council events are to complete a Payment Request Form and submit this to the CEO for approval. Elected members are paid an annual fee in lieu of fees for attending Council meetings.
Business Telephone and Fax Charges	Business telephone charges (both local and long distance) and business related fax charges may be reimbursed. Employees must provide an explanation of official usage with details of calls and or faxes made. Employees are encouraged to use the most economical means of telephone communication. Employees should check with IT on the best and most suitable option available for communicating when taking a phone overseas. International Roaming can be expensive and is discouraged.
Car Parking	Parking for the attendance of meetings by employees on Shire business and the attendance of conferences will be reimbursed upon the presentation of receipts. Amounts less than \$80 will be reimbursed out of Petty Cash in accordance with the Petty Cash Policy.
Child Care	Child care expenses will be reimbursed for elected members when the child care is necessary to allow the elected member to attend: <ul style="list-style-type: none"> <li>• Council meetings and functions involving Council business.</li> <li>• Council functions.</li> <li>• Meetings arising out of an elected member being appointed by the Council to an external body.</li> </ul>



	The child care to be reimbursed is the amount permitted by Section 5.98 of the <i>Local Government Act 1995</i> and regulation 31 of the <i>Local Government (Administration) Regulations 1996</i> .
Conferences, Seminars, Training and Development	Includes all approved bookings for conferences, seminars, training and development engagements.
Elected Members Annual Allowances	The Shire will pay elected members a meeting allowance prescribed by legislation.
Entertainment Guideline	Reimbursement for any type of event where business is the primary purpose of the event and/or where business is discussed or conducted must be pre-approved in advance by the CEO or employee's direct manager. Expenses for such events should be reasonable.
Meals	Meals are reimbursable costs when traveling on approved Shire business. Meal claims must be reasonable and represent the amount actually spent. Reimbursement will include GST paid. Meals which include non-shire personnel will be considered entertainment and will be reimbursed according to entertainment guideline below.
Memberships	Memberships of certain professional and business organisations outside an employee's contract of employment will need to be approved by the CEO before reimbursements or payments for such memberships occur.
Office Supplies	Employees are encouraged to purchase all office supplies through the Shire due to discounts and special prices offered. Employees will not be reimbursed for office supplies purchased without prior approval. Such purchases should only be done in cases of emergency and at the best possible price available.
Private Vehicle Use	From time to time an employee may be required to travel by using his/her personal vehicle. If such travel is required for business purposes the employee will be reimbursed based on a standard rate per kilometre as determined and reviewed by the ATO, on the provision that such arrangements were approved prior to use. In addition, necessary and reasonable charges for related expenses such as tolls and parking will be reimbursed provided receipts are submitted. It is expected that the employee (driver of the passenger vehicle) must have a valid current driver's license and be covered by Compulsory Third Party Insurance.

Registration and Conference Fees	Registration fees for a meeting, seminar or conference at which attendance has been approved for employees and elected members. Registration fees paid directly by an individual will not be reimbursed until the conference is completed and proof of attendance (program, badge, certificate etc.) is submitted for approval.
Relocation Expenses	Includes relocation expenses that forms part of the employment agreement.
Study Assistance including Examination costs	The Shire will reimburse the cost of study assistance approved in accordance with the Study Assistance Policy, including costs associated with examinations on successful completion of each stage of the course.
Taxi Fares	Taxi fares will be allowed for transportation to and from airports. When traveling between hotel or accommodation and meeting and conference site, taxi fares will be allowed. A receipt must be requested to document this expense. Where taxi vouchers have been issued, employees are encouraged to use taxi vouchers and return any unused taxi vouchers on their return.
Travel and Accommodation	An expense associated with approved travel, accommodation and other travel expenses for employees and elected members in accordance with the Travel Policy. Hire of vehicles should only be used when considered a cheaper alternative and other options have been considered.

### **Approval Process**

Employees and Elected Members must fill out a Payment Request Form and attach supporting invoices and vouchers to this form.

Original receipts must be retained and submitted in support of all expenses claimed for reimbursement by employees and elected members.

All claims for reimbursements made by employees must be approved by their manager. In the case of Managers, claims for reimbursements must be approved by their Director.

The CEO will approve all reimbursements claimed by elected members.

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## Payment Method and Timing

### *General Expenses*

Minor general expenses up to the value of \$80 will be reimbursed out of petty cash. Larger reimbursements will be processed as a creditor and paid by cheque or credited directly to the person's bank account.

### *Elected Members Allowances*

Elected members allowances will be paid in advance. The amount paid for meeting attendance fees is to be the maximum amount specified by regulation and will be paid in three equal amounts covering the periods:

- 1 July to end of October, paid immediately after the adoption of the Budget or the first week in July whichever is the latest.
- 1 November to end of February, paid the first week in November.
- 1 March to end of June, paid first week in March.

### *President and Deputy President Allowances*

The amount of the President and Deputy President allowances are determined each year during the Budget process in accordance with the requirements of regulation. The amounts will be paid in advance in three equal amounts covering the periods:

- 1 July to end of October, paid immediately after the adoption of the Budget or the first week in July whichever is the latest.
- 1 November to end of February, paid the first week in November.
- 1 March to end of June, paid first week in March.

### *Reimbursement of Employment Contract Allowances*

An employee's negotiated contract of employment will determine the timing and payment or reimbursement of employment contract allowances.

### *Conference, Seminars, Training and Development*

Conferences should be approved and booked in advance by HR. Where professional development engagements need to be made by an employee and reimbursed, then this needs to be approved in advance by their manager and in the case of managers by their director.

### *Relocation Expenses*

Where relocation expenses are to be reimbursed, employees should provide evidence that they have obtained three quotes. Invoices and supporting receipts should be provided and approved before reimbursement. The reimbursement should form part of the employment agreement.

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*Minor Miscellaneous Out of Pocket Expenses*


All minor miscellaneous out of pocket expenses up to \$80 shall be reimbursed out of petty cash in accordance with the Petty Cash Policy.

*Payment Request Form*

A Payment Request Form (no other forms will be accepted) when completed and approved is to be submitted to the Accounts Manager within 60 days upon return from the trip or incurrence of the expense (Attachment 1).

<b>Related Budget Schedule</b>			
<b>Authority</b>			
<b>Adopted</b>		<b>Next Review Date</b>	

Attachment 1

<b>PAYMENT REQUEST FORM</b>	
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CREDITOR DETAILS	
Creditor Number	
Creditor Name	
Address	
Contact Number	
ASN	
BSB #	
Account #	
Account Name	
Email Address	
Date	

Account	Description	GST	Amount (Inc GST)
<b>TOTAL AMOUNT</b>			

Supporting documentation must always be attached to this form.

**Please Ensure:**

- Goods / Services Box is signed.
- Supporting documentation is attached.
- Correct Account Number is entered.
- GST Portion is indicated.

Sign Here



<p>ENTERED BY</p>   <p>GOODS / SERVICES RECEIVED IN GOOD ORDER AT PRICE CONTRACTED OR QUOTED / REFUND CORRECTLY CALCULATED</p>
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**Attachment 3**

<b>Xxx:           Travel Policy</b>	
<b>Management Procedure</b> Travel	<b>Relevant Delegation</b>

**Purpose**

To provide guidance where travel is required to be undertaken by employees, elected members or other persons on Shire related business.

**Policy Statement**

The Shire is often in a position where it wishes to send an employee, elected member or another person to a conference or on a study tour that requires travel. This policy and associated procedure sets the standard of travel and accommodation and the method by which proposals to travel are approved.

<b>Related Local Law</b>			
<b>Related Policies</b>			
<b>Related Budget Schedule</b>			
<b>Legislation</b>			
<b>Conditions</b>			
<b>Authority</b>			
<b>Adopted</b>		<b>Next Review Date</b>	

## Travel Procedure

### Relevant Shire of Kalamunda Council Policy

Travel

### Relevant Shire of Kalamunda Policy

Xxx Final Delegations

## Purpose

To define the conditions, rules and procedures that apply to employees and elected members or other persons who undertake travel on behalf of the Shire of Kalamunda on Shire business and where the Shire may contribute to the expenses associated with travel. The following Procedure outlines responsibilities and workflow requirements to have travel expenditure approved.

## Definitions

<b>Best Fare of the Day (“BFOD”)</b>	Defined as the best priced airfare available for the day.
<b>DFAT</b>	The Department of Foreign Affairs & Trade.
<b>Domestic Travel</b>	Approved Shire travel to any destination within Australia.
<b>Incidental Private Travel</b>	Private travel undertaken during approved Shire business travel that is less than 30% of the total travel period.
<b>Other Travel Expenses</b>	Business expenses incurred while undertaking approved travel other than airfares and accommodation. Expenses such as reasonable business related hospitality and entertainment, domestic meals, taxi fares, business related communication, business related excess baggage and stationery are examples of expenses that fall into this category.
<b>Overseas Travel</b>	Approved Shire travel to any destination outside Australia.
<b>Per Diem</b>	A daily allowance paid by the Shire to a Traveller to compensate for additional expenses incurred and disadvantages (if any) suffered because the employee is required to live away from home in order to perform his or her duties of employment. Per diems are provided for personal expenses including meals, mini bar, laundry, personal entertainment, personal communication and non-work-related transport.
<b>Personal Expenses</b>	Expenses of a personal nature incurred by a Traveller when on approved travel. Expenses such as personal entertainment, including the use of hotel mini bars and in-house videos, laundry and personal travel are examples of expenditure that falls into this category.

<b>Personal Payments</b>	Business related expenses paid personally (in cash or by personal credit card) by Travellers.
<b>Senior Officers</b>	For the purposes of this Policy and Procedure, the Chief Executive Officer and Directors.
<b>Shire</b>	The Shire of Kalamunda.
<b>Travel Officers (including Administrative Officers and Personal Assistants)</b>	Travel Officers are responsible for administering this policy within their organisational unit. A schedule of Travel Officers is maintained by the Coordinator-Procurement Services.
<b>Traveller</b>	A Shire employee or councillor, consultant, or other person, approved to undertake travel on behalf of the Shire.

## Detail

### Approvals And General Procedure Requirements

#### *Travel Officers*

To implement the Travel Policy and Travel Procedure the Chief Executive Officer and Directors must appoint a Travel Officer.

Travel Officers are the **only** officers that can make travel arrangements on behalf of a Traveller.

The key roles of Travel Officers are:

- Organise required Travel Approvals.
- Undertake the booking of all reservations required.
- Arrange payment for all travel reservations.
- Arrange Cash Advances if required.
- Maintain the Travel Register.
- Assist with post travel requirements including, acquittal of expenditure, reconciliation of Cash Advances, preparation of reports and record keeping.

Newly appointed Travel Officer's details must be forwarded to the Coordinator – Procurement for updating of the Schedule of Travel Officers.

If a Travel Officer has a change of details or is no longer a Travel Officer, this must also be reported to the Coordinator – Procurement.



### *Travel Approval*

- For Travel On Behalf of the Shire:

All Shire travel must be supported by an “Authority to Travel Form” (Attachment 3A (Staff) or Attachment 3B (Elected Members)) and approved in accordance with the approval matrixes set out below before the Travel Officers confirm any bookings.

For all travel, the “Authority To Travel Form” must include estimated costings, and the quotations received showing the flight itinerary for each proposed trip.

*The Authority to Travel Form is an internal document and must not be released outside the organisation.*

- Travelling On Behalf of other Organisations:

Where an employee requests approval to travel emanating from an invitation by an external party, the employee must take leave or leave without pay to do so. Any expenses associated with such travel will not be reimbursed unless there is a resolution of Council to do so. Approval for this type of travel will reside with the Chief Executive Officer and in the case of the Chief Executive Officer will be required to seek approval by Council. An application for approval to travel is to be done by memo (or report to Council for the Chief Executive Officer) and not under this Procedure.

### *Domestic Travel Approval Matrix*

The following approval matrix shall be applied for domestic travel:

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>
<b>Employees</b>	<b>Managers</b>	<b>Directors</b>	<b>Chief Executive Officer</b>	<b>Shire President</b>	<b>Councillors</b>
Authorised by B and C	Authorised by C	Authorised by D	Authorised by E	Authorised by the Council	Authorised by the Council

### *Overseas Travel Approval*

All overseas travel must be authorised by the Council and the report should be accompanied by the following documentation:-

- An Authority to Travel Form countersigned by the Traveller’s Director or the Chief Executive Officer.
- An Overseas Travel Diary which must contain up to date information on the Traveller’s itinerary and contact details at each point of the journey.
- A copy of the current DFAT Travel Advisory.

Further details regarding requirements relating to overseas travel are contained in (Attachment 2).

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### *Class of Air Travel*

Air travel will be by economy class. Where class of air travel is specified in an employee's employment contract the employee is entitled to that class of travel.

Other classes such as Premium economy are not to be purchased.

- **Quotes for Air Travel:**

The Travel Officers must seek out the best fare of the day for the requested air travel route by checking at least three airlines wherever possible.

Overseas quoting must factor in a turnaround time of at least five working days prior to ticketing to be approved by the Chief Executive Officer or in the case of Chief Executive Officer, the Shire President.

### *Land Travel*

Travellers are encouraged to use Shire vehicles where possible while undertaking Shire business. Employees using private vehicles are eligible to claim a mileage allowance. The approval for mileage allowance is to be in accordance with the Financial Delegations Policy.

The form for claiming mileage allowance can be found on the Intranet site under the Finance Section.

- **Mileage Allowance**

<b>The mileage reimbursement rates are: Engine Capacity</b>	<b>Cents per Kilometre</b>
1600 cc (1.6 litre) or less	63.0
1601 cc – 2600 cc (1601 litre – 2.6 litre)	74.0
2601 cc (2.601 litre) and over	75.0

*Mileage allowance is based on the Australian Taxation Office allowances for running a motor vehicle and will be updated Annually.*

- **Vehicle Hire:**

Vehicle hire is to be kept to an absolute minimum. However, on any occasion when it is necessary to use a hire vehicle, the principle of the best rate available should be the basis for hire.

### *Accommodation*

Accommodation for Travellers must be convenient, value for money, fit for purpose to where business is being conducted and be able to withstand external scrutiny.

- **Exception to Accommodation:**

Travellers attending conferences where accommodation is part of the conference package or where group bookings at events and competitions where all suitable accommodation has been sourced and secured by the event organiser are exempt from obtaining other quotations, unless they wish to do so.

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### *Travellers to Use Direct Routes*

Travellers are to travel by the most direct route at all times. If a Traveller wishes to add a personal travel leg to their itinerary then that needs to be clearly documented in the Travel Register and must be fully reimbursed within a month of the booking being made by the Shire.

Adding a personal travel leg to a journey will need to be approved by the Chief Executive Officer or in the case of the Chief Executive Officer by the Shire President, and it must be clearly demonstrated that no additional cost have been incurred by the Shire because of the personal travel being included. Quotes for with and without personal travel must be produced and attached to the Authority to Travel Form.

### *Travel Schedule (Diary)*

All travellers are required to maintain a Travel Schedule (Diary) (Attachments 3A or 3B – Part B) when undertaking any travel on behalf of the Shire.

The Travel Schedule (Diary) serves two purposes.

- First, the document enables the Shire to provide a higher level of “duty of care” to the Traveller, because it contains detailed information that should enable the Shire to be better placed to contact the Traveller in the event of an emergency situation where urgent contact is required.
- Second, the document functions as a travel diary for the purposes of Fringe Benefit Tax (“FBT”) legislation. The ATO has indicated that the following is an acceptable form of travel diary:

“A detailed travel itinerary prepared in advance of the trip, which contains all of the details, outlined above and is signed by the employee as a correct record of the activities undertaken on the trip, or records any variations that occurred.”

Further information in relation to this matter can be obtained from the Shire’s Taxation Accountant.

The Travel Schedule (Diary) must therefore outline:

- The date, day and approximate time the activity commenced.
- How long the activity lasted.
- Where the work activity took place.
- The nature of the business activity.
- Must clearly identify and differentiate between Shire business and private travel.
- All contact details, including accommodation details.

A copy of the Travel Schedule Diary should be provided to Human Resources for Emergency Contact purposes.

The Travel Schedule (Diary) forms part of the Authority to Travel application, and can be found at (Attachment 3A or 3B – Part B).

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### *Major Travel Itinerary Changes*

Travellers are required to obtain approval in accordance with the travel approval matrices above regarding any major itinerary changes they wish to pursue. Once approval is obtained, the Travel Officer who makes the bookings on the Traveller's behalf will make the necessary arrangements to change travel bookings and advise any additional charges for reconciliation purposes.

Once approved, changes to travel itineraries must only be made in exceptional circumstances.

For overseas travel, the revised Authority to Travel must be forwarded to the Chief Executive Officer together with any supporting documentation that has changed as a result of the revised itinerary. This includes DFAT advisories for any countries not included on the original Authority to Travel. The revised itinerary will not be deemed to have final approval until confirmation of such approval is provided by the Chief Executive Officer.

### *Cancellation of Travel*

In the event of the cancellation of bookings made on the Shire's corporate credit card, any reimbursement of costs should be credited to the credit card account. The original booking and credit card cancellation should be attached to the credit card statement.

An Insurance Claim form should be completed to enable any forfeited expenditure already paid can be reclaimed from the any Travel Insurance Policy.

### *Early Return Due to Emergency*

In the event that an early return from any Business Travel is required due to an emergency, an Insurance Claim form should be completed to enable any forfeited expenditure already paid can be reclaimed from the any Travel Insurance Policy.

Settlement of any claims for an emergency return not covered by a Travel Insurance Policy are to be discussed with the Manager of Human Resources as whether the traveller should compensate the Shire. Any agreement reached is to be endorsed and approved by the responsible Director and the Chief Executive Officer.

### *Travel Bookings*

Travel Officers must book domestic and overseas accommodation and should undertake on-line research to give a comparison of accommodation pricing. Three quotes should be gathered and recorded to show that value for money was sought.

- Air Travel – Domestic:

The Travel Officer shall forward the 'Authorisation to Issue Domestic e-Ticket' form to the Coordinator Procurement Officer for the payment and release of the e-Ticket.

- Air Travel – International:

Once final approval has been obtained from Council, the Office of the Chief Executive Officer will authorise the issue the relevant tickets.

- Accommodation:

The Travel Officer must confirm the accommodation booking for , whichever offers the best possible room rate domestically and overseas. Once confirmed the e room can be prepaid using the Shire's Corporate Credit Card.

Where quotes are received for domestic travel and such quotes are accepted, an Authorisation to Issue Domestic e-Ticket must be provided by the Chief Executive Officer or Director Corporate & Community Services before an e-Ticket will be issued.

Where domestic travel is booked directly on-line, there is no requirement to provide an Authorisation to Issue Domestic e-Ticket form.

The approval for release of international tickets (whether paper or electronic) must be made through the Office of the Chief Executive Officer or (in the case where the Chief Executive Officer is the Traveller, the Director Corporate Services will be the authorising and release point for International Tickets.

#### *Use of Travel Agents*

When considered appropriate, the services of a local travel agent may be utilised to undertake booking of flights and accommodation. The Shire has a number of local businesses operating that can be contacted.

Flight Centre  
Shop 4, Centro Kalamunda  
Railway Road Kalamunda  
1300 755 332

Harvey World Travel  
22 Haynes Street, Kalamunda  
08-9293 1722

Australian Corporate Accommodation  
Unit 8/ 47 Railway Road, Kalamunda  
1300 900 900

#### *Payment for Travel Expenditure*

The Shire's Corporate Credit card shall be used to charge all approved travel expenses such as airfares, accommodation and other travel expenses.

Reservations may be made but ticketing will not proceed until a valid card number, the authorised Travel Officer and the quotation number are verified by the Procurement Coordinator.

Where accommodation, other travel expenses and personal expenses are included on the one account (for instance where a hotel account includes accommodation plus personal expenses) the personal expenses are to be paid by the employee separately and not charged to a Shire's corporate credit card.

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Where personal payments are necessary for other travel expenses, such expenses if substantiated will be reimbursed by the Shire through the reimbursement of expenses process.

- Travellers other than Shire Employee:

Travellers in this category include council members, and persons not employed by the Shire but for whom the Shire has agreed to pay travel expenses.

These Travellers are to make personal payments for other travel expenses and will be reimbursed by the Shire upon production of the acquittal form.

Cash advances may be made to this category of Traveller to assist them in the payment of these expenses. Cash advances will be processed as if it were an employee reimbursement, following the procedures established in the Employee Reimbursement Policy.

#### *Travel Insurance*

- Domestic Travel:

The Shire does not provide domestic travel insurance.

- Overseas Travel Insurance:

The Shire has an overseas travel insurance policy that provides cover for authorised overseas travel. Further details can be found in (Attachment 2).

#### *Cash Advances*

In exceptional circumstances where the Shire corporate credit card is not widely accepted in overseas destinations, Travellers who undertake "approved overseas travel" on behalf of the Shire may be paid a Cash Advance allowance (this allowance can be given in foreign currency where appropriate) to cover expenses associated with ground transport, such as taxi fares, etc.

The amount claimed shall be at the discretion of the Traveller's Organisational Unit, however all claims should be reasonable with regards to the amount of travel likely to be incurred, length of trip, etc.

As with Per Diems, Cash Advance Allowances are to be raised and approved on the Shire's Finance system and the approved Authority to Travel form- is to be forwarded to Finance for processing.

In all instances invoices (or receipts) must be kept for all Cash Allowance expenses incurred. On return from travel a full Cash Advance reconciliation must be completed of all Cash Advance expenses as part of the Travel Expense Acquittal process (Attachment 3A or 3B – Part C).

Expenses incurred over and above the Cash Advance allowance may be claimed by Travellers on their return using the Cash Advance Reconciliation and supporting documentation must be attached. All claims made in this way must be entered and approved on Finance One.

Where the Cash Advance allowance has not been fully utilised, any remaining amount must be paid back to the Shire. Travel Officers are responsible for ensuring compliance to this.

#### *Cash Advance Reconciliation*

Cash Advances granted in accordance with of this Policy must be reconciled and acquitted within 10 working days of the Traveller's return. Travel Expense Acquittal must be completed and receipts attached.

Any funds that remain unused from the original Cash Advance must be returned to the Shire by the Traveller prior to the submission of the Travel Expense Acquittal and details of the deposit provided in the Travel Expense Acquittal form.

#### *Travel Acquittal*

Travel Officers are responsible for ensuring that Travellers complete the "Part C - Travel Expense Acquittal" of the Authority to Travel Form within 10 working days of their return to the Shire for all overseas travel and domestic travel for six or more consecutive nights.

The Traveller's Reporting Officer must approve the "Part C-Travel Expense Acquittal". The Travel Expense Acquittal will include the following:

- Budget Versus Actual Expenditure Comparison:

A comparison of actual travel expenditure to budgeted travel expenditure. An actual expenditure variance of 10% or more of the total budgeted amount stated in the Authority to Travel form will require a written explanation as to why this occurred. The Manager Financial Services will be responsible for ensuring the explanation provided by the Traveller is appropriate before approving the Travel Expense Acquittal.

#### *Private Travel Versus Business Travel*

Shire business travel includes days spent on Shire business including travel time. It also includes unavoidable time between business activities due to connecting flights and business travel required on weekends and public holidays. In all other instances the weekends and public holidays are ignored from the calculation.

Where private travel (eg annual leave) is combined with Shire business travel, the private travel component must be incidental to the overall purpose of the trip for it to be accepted as business related travel.

Based on independent tax advice, private travel must be less than 30% of the total travel period for the travel to be considered as business related. In circumstances where the private travel component is greater than 30% of the total travel period, the purpose of the travel will be considered dual purpose, ie business and private, and the Traveller will be required to pay 50% of the airfares to avoid Fringe Benefits Tax (FBT). A calculator for determining if FBT applies is available on the Finance Intranet site.

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*Frequent Flyer Points*

Travellers are not able to allocate their personal Frequent Flyer numbers against travel paid by the Shire.

*Travel Register*

On each occasion that a Traveller is required to travel the relevant Travel Officers must enter all relevant details relating to the travel into the Shire's Travel Register.

*The Register can be located on the Shared Drive Folder T:/27. SOK Travel Register*

*Record Keeping*

Travel Officers are responsible for filing all authorised Authority to Travel forms, Travel Expense Acquittals and supporting documentation as outlined in these procedures, in a secure location for a minimum of five years.

**Accountabilities**

*Responsibility*

- The Director Corporate & Community Services has senior management responsibility for this policy.
- The Manager – Procurement is the officer responsible for the implementation and maintenance of this policy.
- The Council is responsible for authorising overseas travel and compliance to overseas travel requirements.
- The positions listed in (Attachment 1) are responsible for ensuring the implementation of, and on going compliance, with this Policy.

<b>Related Budget Schedule</b>			
<b>Authority</b>			
<b>Adopted</b>		<b>Next Review Date</b>	



**Attachment 1**

**TRAVEL MANAGEMENT RESPONSIBILITIES**

<b>Function</b>	<b>Frequency</b>	<b>Proposed Functional Responsibility</b>
1. Coordinate travel policy interpretation in response to questions from coordinators or employee. This relates mainly to travel approval and particular circumstances requiring clarification of policy such as reimbursement of expenses, per diems etc.	Ongoing	Finance
2. Liaison with local travel agents to establish relationships and gain an understating of their services.	Periodic	Procurement
3. Liaison with airlines and negotiate discounted airfares based on the volume of Shire business	Periodic	Procurement
4. Liaison with Travel Officers on travel related issues. This function could be strengthened to ensure we have a better sharing of experience on travel across the Shire.	As required	Finance/HR/Procurement
5. Renegotiation of agreements with external parties in relation to travel requirements.	Periodic	Procurement
6. Monitor occupational health and safety issues such as ensuring appropriate services are available for emergency situations and so forth.	On going	HR
7. Maintain and update the Shire's travel policy as required.	As required	Procurement
8. Maintain insurance policy in relation to travel	Periodic	Finance
9. Consider matters of taxation compliance	As required	Finance
10. Negotiation of agreements with other service providers including hotel, car hire and other travel related functions.	As required	Procurement

## OVERSEAS TRAVEL

### Travel Advice

Travellers must consult the Department of Foreign Affairs and Trade (“DFAT”) (<http://www.dfat.gov.au/>) website at the time of the Authority to Travel application to determine whether travel will be permitted, obtain a copy of the DFAT Advisory and attach to the Authority to Travel form.

To access the DFAT Advisory for any given country, follow these simple steps:

- Click on the following DFAT website link:  
<http://www.smarttraveller.gov.au/zw-cgi/view/Advice/>
- Select the appropriate letter from the grid in accordance with that country's first letter,  
eg “A” for Angola.
- Click on the name of the appropriate country.

The following table provides details in relation to the meaning of DFAT Travel Advisories, the permission required to travel to countries at the relevant Advisory level and whether travel insurance is covered under the Shire's insurance policy:

Level	Meaning	Travel Permission	Insurance Coverage
1	Be alert to your own security	Permitted	
2	Exercise caution and monitor developments that might affect your safety	Permitted	
3	Exercise a high degree of caution	Permitted	
4	Reconsider your need to travel	Permitted with Chief Executive Officer or Shire President approval	
5	Advised not to travel	<b>Not Permitted</b>	

Employee who are overseas for Shire-related purposes are required to comply with any direction given by the DFAT as a result of a change in the assessment of the level of safety of the particular overseas destination

### Recording Travel Information and Emergency Communications

Accurate information regarding the whereabouts and contact details of employees travelling overseas for Shire -related purposes and this information must be accessible at short notice. To this end, the Travel Schedule (Diary) must be completed as accurately and comprehensively as possible.

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Each Organisational unit must retain copies of all authorised travel approval forms in the Travel Register

***The Register can be located on the Shared Drive Folder T:/27. SOK Travel Register***

which is accessible at short notice. All changes in travel arrangements are to be recorded to ensure that information regarding employee who is overseas is accurate.

Where specific issues arise that require urgent communication to all employee of the Shire (eg health epidemic information) the Office of the Chief Executive Officer will be the coordinator of such advice. Such advice will be based on official advice from DFAT and appropriate health authorities.

An employee who is to remain in a country for which there is a Level 3 or higher DFAT travel advisory in place are directed to register with DFAT on the Smart Traveller web site <http://www.smarttraveller.gov.au/>. Information provided by Travellers will enable Australian officials to assist in an emergency - whether it is a natural disaster, civil disturbance or a family emergency.

**In the event of an emergency, Australian officials may be contacted using the following 24-hour DFAT Emergency numbers:**

**+61 2 6261 3305; or  
1300 555135 (local call cost within Australia).**

In the event of an emergency overseas, travellers should call the Shire's insurer's emergency assistance company direct on the contact numbers listed below. The emergency assistance companies will provide advice and assistance on how to best deal with an emergency. If emergency evacuation is required the insurance company must be contacted prior to evacuation. All major medical emergencies must be reported to the emergency assistance company as soon as possible to ensure that you receive the best medical attention possible.

**Insurer's emergency assistance company contact details:  
+61 2 8907 5995**

### **Pre-Travel Arrangements**

Travellers are strongly advised to obtain recommended vaccinations for each destination country that they are visiting. The Traveller's Business Unit shall meet the cost of such vaccinations. Vaccinations can be done through the Traveller's local doctor.

Travellers should obtain such vaccinations as soon as their proposed travel is planned to ensure adequate time for vaccinations to be effective. Normally at least six to eight weeks is required for vaccines to be effective.

The Australian Government Department of Health and Ageing has advised that the risk of infection to Travellers to areas affected by avian influenza is currently considered low. Travellers going to areas affected by avian influenza should reduce any risk of infection by:

- avoiding situations where they may come into contact with farms and live bird markets,

- ensuring all uncooked poultry and eggs are handled hygienically, with careful attention to hand washing after handling, and then cooked thoroughly. (Proper cooking destroys the virus in poultry and eggs),
- Reading the latest travel advice from DFAT.

Post-travel assessments are recommended for employees who have experienced health problems during Overseas Travel

## **Travel Allowances and Expenses**

### **Per Diems**

Shire employee who undertake approved overseas travel on behalf of the Shire may be paid a daily per diem (based on nights away from home, that is, taking into consideration the time of arrival and departure) allowance **up to the maximum** indicated by the rates specified in the Per Diem Rates Schedule. Travel on an aircraft overnight on the outward journey is not counted as a 'night away from home'. ***No daily rates will apply within Australia.***

The Per Diem rates are in accordance with the latest travel allowance rates. In June of each year the Manager-Procurement will ensure the per diem rates are kept up to date.

**Per Diems will be paid via Accounts Payable on the approved "Authority to Travel".**

**Per diems are to be raised and approved on the Shire's Finance system and the approved Authority to Travel form is to be forwarded to Finance for processing.**

**These amounts may be provided in foreign currency with the prior approval of the Manager Financial Services.**

The Traveller is not required to reconcile the actual expenditure incurred whilst on travel and the per diem allowance received.

The Shire will reimburse an employee who has made personal payments for other travel expenses in accordance with this policy and procedure.

### **Overseas Travel Insurance**

The Shire has an overseas travel insurance policy that provides cover for authorised overseas travel for *a maximum period of six months* and subject to certain conditions.

### **Exclusions From Insurance Cover**

Travellers to high risk countries must note that certain sections of the Shire's overseas travel insurance cover are excluded when the DFAT advisory level reaches level 4 or 5 and full details can be obtained from the Finance Department's Insurance Officer (ph: 9919 2873). In any case, Shire travel is not permitted when the DFAT advisory level reaches level 5.

In addition, insurance cover is excluded for all claims that arise directly or indirectly out of "war, civil war, invasion, insurrection, revolution, use of military power or usurpation of government or military power in the following countries Afghanistan, Chad, Chechnya,

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Congo, Iraq, Israel, Ivory Coast, North Korea Somalia, Sudan or a person's country of residence".

### **Certain Overseas Medical Expenses Not Covered By Travel Insurance**

The Shire's overseas travel insurance policy does not provide cover for all medical expense claims, the main exclusions are claims arising from the following:

- Expenses incurred when travelling against medical advice, or when the person is unfit to travel or travelling to seek medical attention or advice;
- Expenses incurred in relation to a terminal condition diagnosed prior to travel;
- Expenses incurred for any condition which was known would require treatment during the period of travel, including any medication commenced prior to travel, which the person has been advised to continue whilst travelling.

The intending Traveller must:

- (a) Read the insurance policy wording and be mindful of the insurance cover exclusions when considering overseas travel and the potential additional expense he/she could incur, and is strongly advised to seek medical advice if he/she has any doubts about his/her fitness to travel, or his/her medical condition, in relation to the insurance cover exclusions; and
- (b) Attach to his/her Authority to Travel Form a medical clearance to travel (from his/her local doctor or the Travel Doctor) if he/she has received medical advice in the last 12 months advising him/her not to travel. Intending Travellers who fail to do this will not be covered for medical expenses whilst travelling.

### **Emergency Insurance Contacts & Insurance Claim Forms**

In the event of an emergency overseas, travellers should call the Shire's insurer's emergency assistance company direct using the contact numbers listed above..

Insurance claim forms can be accessed using the following links:

### **Reporting of Incidents and Emergency Communications**

If a Traveller is involved in an incident whilst travelling overseas they must report that incident as soon as possible using the Shire's incident reporting process. Incident report forms are available on the HR Intranet.

Employee travelling overseas should take several hard copies of the form as part of their travel documentation. Details of "near misses" must also be reported so that appropriate precautionary action can be taken. If an insurance claim is likely, a report should also be provided to the Shire's insurance officer as soon as practical.

### **Reports for Overseas Travel**


The Traveller must submit a brief report on the outcomes resulting from their official business travel overseas.

### **Leave While Overseas**

A employee may apply to take recreation leave, leave without pay or long-service leave in conjunction with overseas travel to be undertaken on behalf of the Shire. The appropriate Senior Officer may approve such leave after consideration of the following matters:


- The leave must be applied for prior to or in conjunction with the lodgement of the Authority to Travel form.
- The leave will not unduly disrupt the business of the Shire.
- The leave will not involve the Shire in any greater expense for the employee's travel and related costs than would otherwise have been the case. Reference should also be made to the section on "Private Travel Versus Business Travel" and whether any Fringe Benefits Tax ("FBT") applies.
- The employee is responsible for all costs that relate to the taking of leave including travel and accident insurance where the overseas travel exceeds the requirements set out in the Section on "Travel Insurance".

Attachment 3A

<b>AUTHORITY TO TRAVEL FORM</b>	 <p>shire of kalamunda</p>
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**PART A – Travel Approval**

<b>1. DETAILS OF TRAVELLER</b>	
Name: _____	
Position: _____	
Service Area: _____	
Travel Dates: _____	
Estimated Cost: _____	
Signature: _____	
Date: _____	
<b>2. PURPOSE AND JUSTIFICATION FOR TRAVEL</b>	
<b>3. REQUEST FOR INCIDENTAL PRIVATE TRAVEL APPROVAL</b>	
Dates of Travel: _____	
Will Annual or other Leave type be utilised for these days: Yes <input type="checkbox"/> / No <input type="checkbox"/>	
Signature: _____	Date: _____
<b>4. APPROVAL</b>	
<b>Manager/Supervisor</b>	
Supported:	Yes <input type="checkbox"/> <span style="margin-left: 200px;">No <input type="checkbox"/></span>
Name: _____	
Title: _____	
Signature: _____	Date: _____
<b>Director</b>	
Supported:	Yes <input type="checkbox"/> <span style="margin-left: 200px;">No <input type="checkbox"/></span>
Name: _____	
Title: _____	
Signature: _____	Date: _____
<b>Chief Executive Officer</b>	
Supported:	Yes <input type="checkbox"/> <span style="margin-left: 200px;">No <input type="checkbox"/></span>
Signature: _____	
Date: _____	
<b>Council Approval (For International Travel)</b>	
Supported:	Yes <input type="checkbox"/> <span style="margin-left: 200px;">No <input type="checkbox"/></span>
Meeting Date: _____	
Resolution Number: _____	
Signature: _____	Date: _____

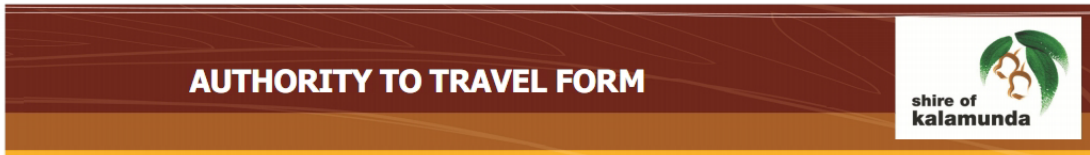
<b>AUTHORITY TO TRAVEL FORM</b>	 shire of kalamunda
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**PART B – Travel Schedule (Diary)**

1. DETAILS OF TRAVELLER	
Name:	
Position:	
Purpose of Trip:	
Travel Dates – Business:	
Travel Dates - Private:	
Signature:	
Date:	
2. BUDGET ESTIMATE FOR TRAVEL	
Service	Estimated Cost
Air Travel	
Accommodation	
Meals	
Hire Vehicle	
Miscellaneous Expenses	
<b>Total</b>	
3. DETAILED ITINERARY ( <i>Overseas Travel Only</i> ) *	

- \* The Travel Schedule (Diary) must outline:
- The date, day and approximate time the activity commenced.
  - How long the activity lasted.
  - Where the work activity took place.
  - The nature of the business activity.
  - Must clearly identify and differentiate between Shire business and private travel.
  - All contact details, including full details of all accommodation contacts.





**PART C – Travel Expense Acquittal**

1. DETAILS OF TRAVELLER		
Name:		
Position:		
Purpose of Trip:		
Travel Dates – Business:		
Travel Dates - Private:		
Signature:		
Date:		
2. ACQUITAL OF TRAVEL COSTS		
Service	Budget Estimate	Actual Cost ( <i>Supported by Receipts</i> )
Air Travel		
Accommodation		
Meals		
Hire Vehicle		
Miscellaneous Expenses		
<b>Total</b>		
3. EXPLANATION FOR VARIANCE BETWEEN BUDGET AND ACTUAL		
4. ACQUITAL OF CASH ADVANCE		
Amount of Cash Advance		Expenditure
Excess Expenditure		Unexpended Amount
<b>Totals</b>		
Details of Banking for Unexpended Cash Advance		

Attachment 3B

<b>AUTHORITY TO TRAVEL (ELECTED MEMBERS) FORM</b>	 shire of kalamunda
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**PART A – Travel Approval**

<b>1. DETAILS OF TRAVELLER</b>		
Name:		
Position:		
Travel Dates		
Estimated Cost:		
Signature:		
Date:		
<b>2. PURPOSE AND JUSTIFICATION FOR TRAVEL</b>		
<b>3. REQUEST FOR INCIDENTAL PRIVATE TRAVEL APPROVAL</b>		
Dates of Travel:		
Signature:	Date:	
<b>4. APPROVAL</b>		
<b>Council Approval</b>		
<b>Supported:</b>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
<b>Meeting</b>		
<b>Date:</b>	_____	
<b>Resolution</b>	_____	
<b>Number:</b>	_____	
<b>Signature:</b>	_____	<b>Date:</b> _____
<b>Office Use Only</b>		
Processed by:		Date:

**AUTHORITY TO TRAVEL  
(ELECTED MEMBERS) FORM**



**PART B – Travel Schedule (Diary)**

<b>1. DETAILS OF TRAVELLER</b>	
Name:	
Position:	
Purpose of Trip:	
Travel Dates – Business:	
Travel Dates - Private:	
Signature:	
Date:	
<b>2. BUDGET ESTIMATE FOR TRAVEL</b>	
Service	Estimated Cost
Air Travel	
Accommodation	
Meals	
Hire Vehicle	
Miscellaneous Expenses	
<b>Total</b>	
<b>3. DETAILED ITINERARY (<i>Overseas Travel Only</i>) *</b>	

- \* The Travel Schedule (Diary) must outline:
- The date, day and approximate time the activity commenced.
  - How long the activity lasted.
  - Where the work activity took place.
  - The nature of the business activity.
  - Must clearly identify and differentiate between Shire business and private travel.
  - All contact details, including full details of all accommodation contacts.

**AUTHORITY TO TRAVEL  
(ELECTED MEMBERS) FORM**



**PART C – Travel Expense Acquittal**

**1. DETAILS OF TRAVELLER**

Name: \_\_\_\_\_  
 Position: \_\_\_\_\_  
 Purpose of Trip: \_\_\_\_\_  
 Travel Dates – Business:- \_\_\_\_\_  
 Travel Dates - Private: \_\_\_\_\_  
 Signature: \_\_\_\_\_  
 Date: \_\_\_\_\_

**2. ACQUITAL OF TRAVEL COSTS**

Service	Budget Estimate	Actual Cost <i>(Supported by Receipts)</i>
Air Travel		
Accommodation		
Meals		
Hire Vehicle		
Miscellaneous Expenses		
<b>Total</b>		

**3. EXPLANATION FOR VARIANCE BETWEEN BUDGET AND ACTUAL**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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\_\_\_\_\_

**4. ACQUITAL OF CASH ADVANCE**

Amount of Cash Advance		Expenditure	
Excess Expenditure		Unexpended Amount	
<b>Totals</b>			

**Details of Banking for Unexpended Cash Advance**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

## Attachment 4

<b>xx: Whistleblower (Public Interest Disclosure) Policy</b>	
<b>Management Procedure</b>  Disciplinary Procedure Whistleblower (Public Interest Disclosure)	<b>Relevant Delegation</b>

### Purpose

To encourage employees, elected members, contractors and consultants to report unlawful unethical, or undesirable conduct ("Misconduct") that they genuinely believe has been committed by a person or persons in breach of the Shire of Kalamunda's Code of Conduct, policies or the law.

To demonstrate the Shire's commitment to a fair workplace and outline the process for managing matters of Misconduct.

To protect individuals who in good faith report conduct which they reasonably believe to be Misconduct, on a confidential basis, without fear of reprisal, dismissal or discriminatory treatment.

To assist in ensuring that matters of Misconduct and / or unethical behaviour are identified and dealt with appropriately.

To state the Shire of Kalamunda's commitment to the aims and objectives of the *Public Interest Disclosure Act 2003*, the purpose of which is to facilitate the disclosure of information in the public interest, and to provide protection to those who make a disclosure or who are the subject of a disclosure.

### Policy Statement

The Shire of Kalamunda ("the Shire") is committed to the aims and objectives of the *Public Interest Disclosure Act 2003*. It recognises the value and importance of employees and others to enhance administrative and management practices, and strongly supports disclosures being made as to alleged Misconduct.

The Shire will not tolerate Misconduct and has developed its Whistleblower Policy and Whistleblower Procedures to assist elected members, employees, contractors, consultants and members of the public to raise concerns through a constructive and safe process.

The Shire will achieve this through the creation of an open working environment in which elected members, employees (whether they are full-time, part-time or casual), contractors and consultants, as well as members of the public, are able to raise concerns regarding actual or suspected Misconduct.

The Shire recognises that any genuine commitment to detecting and preventing Misconduct must include a mechanism whereby employees and others can report their concerns freely and without fear of reprisal or intimidation. The Whistleblower Policy and Procedure ("the Policy") provides such a mechanism, and encourages the reporting of such conduct.

The Shire will endeavour to provide protection to “Whistleblowers” from any detrimental action in reprisal for the making of a public interest disclosure.

The Shire’s Code of Conduct (“the Code”) requires elected members and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As elected members and employees and representatives of the Shire, everyone has a responsibility to practice honesty and integrity in fulfilling their responsibilities and to comply with all applicable laws and regulations.

<b>Related Local Law</b>			
<b>Related Policies</b>	Xxx: Code of Conduct Xxx: Harassment and Bullying Policy		
<b>Related Budget Schedule</b>			
<b>Legislation</b>	This policy has been drafted to comply with the: <ul style="list-style-type: none"> <li>• AS 8004–2003 (Whistle blower Protection Programs for Entities)</li> <li>• AS 8001–2008 (Fraud and Corruption Control).</li> <li>• Public Interest Disclosure Act 2003 of Western Australia</li> </ul>		
<b>Conditions</b>	The Whistleblower Policy and Procedures will be reviewed periodically by the Audit Committee. A report will be made to the Council on the outcome of each review and all recommended changes to the Policy.  All information, documents, records and reports relating to the investigation of reported Misconduct will be confidentially stored and retained in an appropriate and secure manner, in accordance with the Public Disclosure Act 2003.		
<b>Authority</b>			
<b>Adopted</b>		<b>Next Review Date</b>	

## Whistleblower (Public Interest Disclosure) Procedure

### Relevant Shire of Kalamunda Council Policy

ADMxx: Whistleblower (Public Interest Disclosure)

### Relevant Shire of Kalamunda Policy

N/A

## Purpose

To encourage employees, elected members, contractors and consultants to report unlawful unethical, or undesirable conduct (“Misconduct”) that they genuinely believe has been committed by a person or persons in breach of the Shire of Kalamunda’s Code of Conduct, policies or the law.

To demonstrate the Shire’s commitment to a fair workplace and outline the process for managing matters of Misconduct.

To protect individuals who in good faith report conduct which they reasonably believe to be Misconduct, on a confidential basis, without fear of reprisal, dismissal or discriminatory treatment.

To assist in ensuring that matters of Misconduct and / or unethical behaviour are identified and dealt with appropriately.

To state the Shire of Kalamunda’s commitment to the aims and objectives of the *Public Interest Disclosure Act 2003*, the purpose of which is to facilitate the disclosure of information in the public interest, and to provide protection to those who make a disclosure or who are the subject of a disclosure.

## Definitions

For the purposes of this Procedure, the definitions listed below apply.

Term	Definition
Investigation	A search of evidence connecting or tending to connect a person (either a natural person or a body corporate) with conduct that infringes the criminal law or the policies and standards set by the Shire.
Misconduct	A breach of the Shire of Kalamunda’s Code of Conduct, policies or the law. Matters which should be reported under this Policy, whether actual or suspected may include: <ul style="list-style-type: none"> <li>• Dishonest, fraudulent, corrupt or unlawful conduct or practices.</li> <li>• Misleading or deceptive conduct, including conduct or representations which amount to improper or misleading accounting or financial reporting practices.</li> <li>• Conduct or any proposed conduct, bid, proposal, offer, contract, product or other aspect of the Shire’s business that</li> </ul>

	<p>breaches the provisions of the Trades Practices Act 1974, all associated legislation in all States and Territories in Australia.</p> <ul style="list-style-type: none"> <li>• Coercion, harassment or discrimination by, or affecting, any member of the Shire or its affiliates.</li> <li>• A breach of Shire policies or Code of Conduct.</li> <li>• Conduct within the Shire's control which is a significant danger to the environment.</li> <li>• Conduct endangering the health and safety of any person or persons which has been reported to management but not acted upon.</li> <li>• Any action taken against, or harm suffered by a person as a result of making a report under this Policy.</li> <li>• Any other conduct or act which may cause loss to the Shire or which may otherwise be detrimental to its interests.</li> </ul>
<p>Public Interest Disclosure Officer ("PID Officer")</p>	<p>A designated representative tasked with the responsibility of:</p> <ul style="list-style-type: none"> <li>• Protecting and safeguarding the interests of Whistleblowers within the meaning of this Policy.</li> <li>• Conducting preliminary investigations into reports received from a whistle blower.</li> </ul> <p>The PID Officer is to investigate the substance of the complaint to determine whether there is evidence in support of the matters raised or, alternatively, to refute the report made. The PID Officer will have access to independent financial, legal and operational advisers as required.</p> <p>The PID Officer is the Director Corporate &amp; Community Services.</p>
<p>Whistleblower</p>	<p>Any person who, whether anonymously or not, makes, attempts to make or wishes to make a report in connection with Misconduct and where the Whistleblower wishes to avail themselves of protection against reprisal for having made the report.</p>

## Detail

### Reporting Responsibility

It is the responsibility of all elected members and employees to comply with the Code and to report violations or suspected violations in accordance with the Whistleblower Policy.

### Reporting Misconduct

If a person becomes aware of an issue or behaviour believed to constitute a breach of the Shire's Code of Conduct, policies or the law, then the following reporting mechanisms are available.

- **Internal Reports**

Whistleblowers may wish to discuss the matter informally with their direct manager or the Manager Human Resources first, to determine whether an incident of



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Misconduct has occurred. This is an opportune time to clarify the incident, ask questions and become familiar with the process. At all times, discussions will remain confidential.

Where this is not appropriate, or where the Whistleblower does not feel comfortable in doing so, or where the Whistleblower has previously done so and believes no action has been taken, the Whistleblower may contact the Shire's PID Officer directly to discuss the incident or complete a Misconduct Report Form ("MRF") and submit it to the PID Officer.

There are procedures in place for disclosures made under the protection of the PID Act – the PID Officer must determine whether the report is being made under that Act, and if so, ensure that the disclosure is treating appropriately and according to those procedures.

Refer to Attachment 1 for a sample MRF.

- **External Reports**

It is the Shire's aim to ensure that employees, elected members, contractors and consultants do not feel the need to discuss Shire related concerns outside of the Shire. However, nothing in this Policy should be interpreted as restricting an employee, elected member, contractor or consultant from raising issues or providing information to an external party, in accordance with any relevant law, regulation or prudential standard.

Therefore, a Whistleblower may report Misconduct (anonymously if preferred) to an external independent Whistleblower service. Depending on the type of Misconduct, this could include the Corruption and Crime Commission, Ombudsman, the Police or the Auditor General.

It may also be appropriate to report irregularities relating to accounting matters to the Shire's Auditor.

Members of the public who wish to make a disclosure of public information, as defined in the Public Interest Disclosure (PID) Act, are to contact the PID Officer directly.

All reports under this Policy are treated very seriously and will be investigated appropriately.

### **Misconduct Involving the PID Officer**

If the issue of Misconduct involves the actions of the PID Officer, then the reporting of such matters should be directly to the Chief Executive Officer.

### **Confidentiality**

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

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If the report is made under the PID Act, the confidentiality requirements in relation to information which might identify or tend to identify a discloser or a person in respect of whom a public interest disclosure has been made must be complied with at all times. The disclosure of this identifying information, except in accordance with the PID Act, is an offence.

### **Handling of Reported Violations**

The Shire's PID Officer is responsible for investigating and resolving (where possible) all reported complaints and allegations concerning violations of the Code, as well as disclosures made under the PID Act.

The Shire's PID Officer has responsibility for protecting and safeguarding the interests of whistleblowers within the meaning of this Policy. The PID Officer will have access to independent financial, legal and operational advisers as required.

The PID Officer is the Director Corporate & Community Services.

The PID Officer has direct access to the Audit Committee and is required to report to the Audit Committee at least annually on compliance activity related to this Policy.

The PID Officer will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated and appropriate corrective action will be taken if warranted by the investigation.

### **Accounting and Auditing Matters**

The Audit Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The PID Officer shall immediately notify the Audit Committee of any such complaint (within the constraints of any legislated confidentiality requirements) and work with the Committee until the matter is resolved.

### **Investigation**

All reports of Misconduct will be treated seriously and be the subject of a thorough investigation with the objective of locating evidence that either substantiates or refutes the claims / allegations made by the Whistleblower. Investigations are to be undertaken by the PID Officer. The PID Officer will cause an investigation to be carried out, this may require referring the matter to another person or agency.

Following a report of Misconduct, either internally or externally, the following procedure is to be followed:

- The completed MRF is to be forwarded to the PID Officer.
- The PID Officer is to review the report and determine the appropriate manner of investigation, and then inform the Whistleblower of how the investigation will proceed.
- The PID Officer is to determine what resources are needed and secure access to those resources, including where necessary the assistance of other employees or external professional help (including lawyers, accountants, forensic analysts or operational experts).

- The PID Officer plans and conducts the investigation.
- The PID Officer is to consider process / control improvements (risk assessments, audits, etc).
- The PID Officer prepares an Investigation Report and forwards the Investigation Report to the Chief Executive Officer or Audit & Risk Committee.
- The PID Officer advises and debriefs the Whistleblower.

### **Reporting of Investigation Findings**

At the end of the investigation, the PID Officer will report their findings to the Audit & Risk Committee who will, in conjunction with the Chief Executive Officer, determine the appropriate response. This report must take into account the confidentiality requirements of the PID Act.

This response will include addressing any unacceptable conduct and taking remedial action required to prevent any future occurrences of the same Misconduct. In the event of the Chief Executive Officer being the subject of an investigation or allegation, the Audit & Risk Committee is to seek independent advice on possible corrective or remedial actions.

Where issues of discipline arise the response will be in line with the Shire's Disciplinary Procedure. Where allegations of unacceptable conduct made against another person cannot be substantiated, that person will be advised accordingly and will be entitled to continue in their role as if the allegations had not been made.

### **Acting in Good Faith**

Anyone filing a complaint concerning a violation or suspected violation of the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation of the Code. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense and in some cases may result in termination of employment.

Where a disclosure is made under the PID Act, the discloser is only protected if they believe on reasonable grounds that the information to be disclosed is or may be true. They will commit an offence, and lose the protection of the Act, if they know the information to be false or misleading in a material particular or are reckless about whether the information is false or misleading in a material particular.

### **False Misconduct Reports**

Where it is established by the PID Officer that the Whistleblower is not acting in good faith, or has made a false report of Misconduct (including where the allegation has been made maliciously, vexatiously or without any basis), then he or she will be subjected to disciplinary proceedings, including the possibility of summary dismissal.

Whilst not intending to discourage Whistleblowers from reporting matters of genuine concern, Whistleblowers must ensure as far as possible, that reports are factually accurate, complete, from first hand knowledge, presented in an unbiased fashion (and any possible perception of bias of the Whistleblower is disclosed), and without material omission.

Where the report has been made under the PID Act, the provisions in that Act relating to making false or misleading disclosures apply.

### **Whistleblower Anonymity**

If requested, the identity of the Whistleblower will be kept strictly confidential unless:

- The person making the report consents to the disclosure.
- The disclosure is required by law.
- The disclosure is necessary to prevent or lessen a serious threat to a person's health or safety.
- It is necessary to protect or enforce The Shire's legal rights or interests.
- It is necessary to defend any claims.

### **Whistleblower Protection**

A Whistleblower who reports matters in good faith, and provided he or she has not been involved in the Misconduct reported, will not be penalised or personally disadvantaged because they have reported a matter. The Whistleblower Policy is intended to encourage and enable employees and others to raise serious concerns within the Organisation prior to seeking resolution outside the Organisation.

The Shire will not tolerate any instances of legitimate Whistleblowers being:

- Dismissed.
- Demoted.
- Subjected to any form of harassment and persecution.
- Discriminated against.

A Whistleblower who believes he or she, or his or her family, has been the victim of any of the above by reason of their status as a Whistleblower, should immediately report the matter to the PID Officer. Where an incident of this nature occurs, the Shire's Code of Conduct will apply, as well as the provisions of the PID Act.

Any employee, elected member, contractor or consultant who is found to have dismissed, demoted, harassed, or discriminated against a Whistleblower by reason of their status as a Whistleblower, may be subjected to disciplinary measures.

A Whistleblower who has been involved in the reported Misconduct may be provided with immunity or due consideration from Shire initiated disciplinary proceedings by agreement, however, the Shire has no power to provide immunity from criminal prosecution.

Where victimisation or reprisals are reported, a record of the report and the action taken must be placed on the file relating to the public interest disclosure. Steps taken to prevent acts of victimisation or reprisal should be recorded in a manner that they will be accessible for reference, should legal action be taken against the Shire.

### **Feedback and Communication with the Whistleblower**

Where possible, and assuming the identity of the Whistleblower is known, the Whistleblower will be kept informed of the outcome of the investigation of his or her report, subject to privacy and confidentiality considerations.

All Whistleblowers must maintain confidentiality of all such reports, and not disclose details to any person.

<b>Related Budget Schedule</b>			
<b>Authority</b>			
<b>Adopted</b>		<b>Next Review Date</b>	

**Attachment 1**

<b>MISCONDUCT REPORT FORM ("MRF")</b>	
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PERSON COMPLETING THE MRF	
Whistleblower's name:	
Confidential contact details:	
Date of report:	
Has the Misconduct been reported in any other form by you or, to your knowledge, any other person:	<b>Yes / No / Uncertain</b> <i>(please circle)</i>
Identity of person(s) engaged in Misconduct:	
Location of Misconduct:	
Describe in as much detail as possible the facts, circumstances and events of the Misconduct:  (Please attach additional pages if required.)	

RECEIPT OF MRF	
Signature:	
Name:	
Position:	
Date:	

**Notes:**

1. This form can be anonymously completed and the Whistleblower can choose not to reveal their identity.
2. Unless express consent is given, the person to whom the disclosure is made cannot reveal the Whistleblower's identity to any other party except in relation to breaches of the Corporations Act or the ASIC Act, in which case that information may be disclosed to ASIC, APRA or the Federal Police, or otherwise to the extent allowed by law.

**Attachment 5**

<b>xx: Corporate Credit Card Policy</b>	
<b>Management Procedure</b> Corporate Credit Card	<b>Relevant Delegation</b>

**Purpose**

To ensure effective controls, policies and procedures are in place with respect to the issue and use of corporate credit cards.

**Policy Statement**

To enable the Shire to transact its business in an efficient manner and, at the same time, provide Shire employees with a more convenient method for procuring goods and services, the use of corporate credit cards has been implemented.

Corporate credit cards should be recognised as a valuable tool for enhancing the day-to-day operations of the Shire and not as a benefit assigned to specific individuals.

Corporate credit cards are not to be used for private expenditure under any circumstances.

<b>Related Local Law</b>			
<b>Related Policies</b>			
<b>Related Budget Schedule</b>			
<b>Legislation</b>			
<b>Conditions</b>			
<b>Authority</b>			
<b>Adopted</b>		<b>Next Review Date</b>	

## Corporate Credit Card Procedure

### Relevant Shire of Kalamunda Council Policy

### Relevant Shire of Kalamunda Policy

xx: Corporate Credit Card

## Purpose

To ensure effective controls and procedures are in place with respect to the issue and use of corporate credit cards.

## Detail

### Principles

- Ensure transparency in Shire operations concerning the use of corporate credit cards.
- Ensure Shire resources are managed responsibly with integrity and diligence.

### Objectives

- Fulfil all statutory requirements of the Local Government Act with respect to the use of corporate credit cards.
- To adopt best practice in developing a clear and comprehensive policy on the use of corporate credit cards.

The Shire of Kalamunda's corporate credit card is to be used by cardholders for the payment expenses associated with official Shire business activities only.

Corporate credit card expenses must be properly documented, with the business -related purpose identified, and the documentation must be made available to both internal and external auditors for scrutiny.

Cardholders must ensure that their corporate credit card is acquitted within two weeks following the end of the calendar month and that appropriate documentation, including tax invoices, is provided.

Expenses paid using a Shire Corporate Credit Card must be approved by the relevant Expense Approver.

Cardholders must ensure that their corporate credit card is maintained in a secure manner to prevent loss, theft or misuse and they do not store their full credit card number and expiry date anywhere.

The Director Corporate & Community Services reserves the right to suspend a corporate credit card should a cardholder fail to acquit the card in a timely fashion, repeatedly fail to provide tax invoices to support acquittal or act in contravention of any part of this policy. Such breaches of this Policy can result in disciplinary action and or termination of employment.



## Issuing Of Cards - Chief Executive Officer Approval Required

The Chief Executive Officer has authority to authorise the issuing of corporate credit cards to staff.

The Manager Financial Services will be responsible for obtaining approval of the Chief Executive Officer for the issue of a card and this will be recorded on an "Approval for Corporate Credit Card and Acknowledgement of Conditions of Use Form" (Attachment 1). Each cardholder will be required to sign this form on receipt of the corporate credit card and acknowledge these policies and procedures.

## Monthly Limit And Authorisations

Each corporate credit card will have a monthly limit on expenditure and the expenditure is to be authorised by the person as indicated in the following table.

	Monthly Limit	Expenditure Authorisation
Chief Executive Officer	\$10,000	Director Corporate & Community Services
Manager Human Resources	\$10,000	Chief Executive Officer
Procurement Officer	\$10,000	Manager Financial Services or Director Corporate & Community Services
Directors	\$5,000	Chief Executive Officer
Other Council officer	\$1,000 - \$3,000*	Responsible Manager or Director

\* - Director to determine appropriate limit.

## Proof Of Identity

Before anyone can become a cardholder it will be necessary for that person to provide adequate proof of identity to satisfy the Bank's requirements of at least 100 identification points. Details of documents that can be used for identification are available from the Manager Financial Services.

## Bank Form To Be Completed

The Shire's banker is the Commonwealth Bank. The bank requires that a "Corporate Credit Card New Cardholder Details Form" is completed and applicants will be provided with this form by the Manager Financial Services.

## Reporting Lost or Stolen Cards

If a card is lost or stolen it is the cardholder's responsibility to immediately phone the Shire's Bank to report the loss.

Commonwealth Bank can be contacted 24 hours a day, 7 days a week on 13 15 76.

The Manager Financial Services should be contacted immediately and advised by the next business day and the cardholder should then complete a "Lost or Stolen Card and Request for Replacement Form" (Attachment 2) and forward it to the Manager Financial Services. A replacement card will be arranged and issued upon receipt from the bank.

## **Replacement Cards**

The card is valid for the period shown on the face of the card and the Shire's Bank will automatically reissue replacement cards to the Finance Section one month prior to the expiry date. The Finance Section will then update the register details in regard to the replacement card and issue it to the cardholder.

The cardholder will need to complete a "Lost or Stolen Card and Request for Replacement Form" (Attachment 2) and sign the form on receipt of the new card.

## **Register To Be Maintained**

The Manager Financial Services will be responsible for maintaining a register of the individual corporate credit cards including their associated limits and expiry dates.

## **Restrictions On Use**

Corporate Credit Cards are not to be used for:-

- Personal expenses under any circumstances.
- Purchases of fuel unless authorised in advance for a specific event.
- Asset acquisitions over \$1,000.
- Contractor payments.
- Repetitive procurement which could be set up as a purchase order.
- The purchase of goods subject to purchase requisition release control.
- The payment of fines.
- Cash advances, over-the-counter cash withdrawals, ATM transactions or the purchase of bank cheques, travellers' cheques or foreign currency.
- The purchase of IT equipment of a value greater than \$1,000.
- Memberships of professional organisations.
- Purchases over the internet unless it is a trusted secure sites.

The cardholder will be personally liable for expenditure that cannot be shown to be related to the business of the Shire.

## **Use of Private Credit Cards**

Staff members are not to use their private credit card to conduct Council Business over the amount of \$1,000 in any one transaction.

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## How Do I Use It?

Corporate credit cards are to be used as a normal credit card, with the valid signature or PIN required making any purchase.

The corporate credit card is for official Shire business only and may not be used for personal items under any circumstances.

The corporate credit card is not linked to any form of reward points and any personal award card or membership should not be used in conjunction with the use of the corporate credit card.

A tax invoice is required to be obtained for every purchase made by the credit card holder and is required in reconciliations of the corporate credit card statement at the end of each month.

If a transaction is done by telephone or by mail order, the cardholder will need to ensure that an appropriate tax invoice is obtained from the supplier and included with the monthly reconciliation.

Tax invoices must contain the following components in order to comply with taxation law and allow Council to claim an input tax credit for the GST paid:

- Name of creditor
- The ABN of the creditor
  - Date of issue.
  - The quantity and a brief description of what is being supplied.
  - The name Shire of Kalamunda (being the recipient).
  - The words "tax invoice".
  - The GST as a separate component OR the invoice total with a statement.
  - That "Total includes GST".

All details of the purchase, including tax invoices are required to be obtained and retained to support the appropriate allocation of purchases at the end of each month.

Use of the corporate credit card will require the user to abide by Council's Code of Conduct and purchasing policies including purchasing from Council's preferred suppliers wherever possible.

Where any expenditure is incurred relating to business hospitality or other purposes involving staff the cardholder must write on the receipt, or a receipt attached to the statement, the names of employees and non-employees, detail of expenditures including the purpose of the meeting and other sufficient information to make an assessment of fringe benefits tax payable in total and per employee.

If the corporate credit card is used to purchase software, specifically if purchasing through the internet, it is necessary to liaise with the Shire IT section to ensure the software is compatible and is capable of effective support and maintenance.

The credit limit of the individual corporate credit card is not to be exceeded. The remaining credit limit can be ascertained at any time by contacting the Financial services.

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## Payment Of Monthly Account

The outstanding balance of each corporate credit card will be automatically debited to Shire's bank account at the end of the month.

### *Reconciling Monthly Statements*

1. Each cardholder will be issued with a monthly statement listing all their transactions. It is the responsibility of the cardholder to match their supporting documentation to the monthly statement.
2. Monthly statements must be reconciled and returned to Finance Section within seven days of receiving the statement.
3. When the monthly statement is received, a check is required to ensure all purchases are supported by a tax invoice.
4. Any missing tax invoices must be explained and reported to the Director Corporate & Community Services.
5. Record next to each transaction the reason for the purchase eg LGMA Conference – accommodation deposit – Perth, The account number the purchase is to be costed to and attach all tax invoices for all the purchases with GST and normal invoices for purchases without GST.
6. For FBT purposes, expenses relating to the provision of entertainment must provide details of the function, the total number of staff who attended, and the total number of attendees.
7. Sign and date the monthly corporate credit card statement at completion of the reconciliation.
8. The monthly corporate credit card statement, with all invoices attached, should then be authorised by the appropriate person as described in the Monthly Limit and Authorisation section of this policy.
9. The corporate credit card statement and all attachments are then to be sent to the Manager Financial Services.
10. After processing, all corporate credit card statements will be kept by the Manager Financial Services.
11. The Chief Executive Officer's corporate credit card statements are to be reviewed by the Internal Auditor and a report on the review is to be presented to the Audit & Risk Committee each quarter.
12. Copies of all statements and supporting documents are to be filed for audit review.
13. The Shire's Internal Auditor will include as part of the annual work plan, a periodic review of the supporting documentation in respect of monthly corporate credit card statements.

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## Disputed Purchases

The Shire is responsible for paying all accounts on the monthly corporate credit card statements and the Bank will debit this amount to the Council's bank account at the end of the month.

The cardholder will be personally liable for expenditure that cannot be shown to be related to the business of the Shire.

The Finance Section is to be notified of all disputed transactions. The cardholder must complete the "Corporate Credit Card Disputed Transactions Report Form" (Attachment 3) and include it with the monthly reconciliation.

When a dispute occurs, the cardholder should attempt to correct the situation with the merchant. In many cases a simple telephone call can clear up a problem without any delay. If unable to correct the situation, contact the Finance Section. The Finance Section will attempt to resolve the matter and may have to contact the bank for assistance.

The Bank can assist with resolving some disputes with merchants, particularly those involving duplicated charges, non receipt of goods ordered or credits not processed after refund vouchers have been issued.


A report on disputed purchase situation will be presented to the Audit & Risk Committee when deemed material.

## Terminating or Ceasing Employment

Corporate credit cards should be returned as soon as no longer required and if leaving the services of the Shire, should be returned, no later than five working days prior to the last day of employment with supporting documentation for authorisation.

<b>Related Budget Schedule</b>			
<b>Authority</b>			
<b>Adopted</b>		<b>Next Review Date</b>	

**APPROVAL FOR CORPORATE CREDIT CARD  
AND  
ACKNOWLEDGEMENT OF CONDITIONS OF USE**



**1. APPLICANT**

Name: \_\_\_\_\_  
Position: \_\_\_\_\_  
Service Area: \_\_\_\_\_  
Credit Limit Required: \_\_\_\_\_  
Signature: \_\_\_\_\_  
Date: \_\_\_\_\_

**2. JUSTIFICATION FOR ISSUE OF CREDIT CARD**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**3. ACKNOWLEDGEMENT OF CONDITIONS OF USE**

I confirm that I have read the Shire of Kalamunda Corporate Credit Card Policy and Procedures documents and will abide by all conditions of use.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**4. APPROVAL**

**Manager/Supervisor**

Supported:                      Yes                       No   
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Signature: \_\_\_\_\_                      Date: \_\_\_\_\_

**Director**

Supported:                      Yes                       No   
Name: \_\_\_\_\_  
Title: \_\_\_\_\_  
Signature: \_\_\_\_\_                      Date: \_\_\_\_\_

**Chief Executive Officer**

Supported:                      Yes                       No   
Signature: \_\_\_\_\_                      Date: \_\_\_\_\_

**Office Use Only –**

Processed by: \_\_\_\_\_ Date: \_\_\_\_\_

<h2 style="margin: 0;">LOST OR STOLEN COPORATE CREDIT CARD AND REOUEST FOR REPLACEMENT</h2>	
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### 1. CARD HOLDER DETAILS

Name:
Position:
Service Area:
Card Number:
Signature
Date:

### 2. DETAILS

Was the Card	Lost – Yes <input type="checkbox"/> /No <input type="checkbox"/>	Stolen – Yes <input type="checkbox"/> /No <input type="checkbox"/>
Has a Report been made to	Bank – Yes <input type="checkbox"/> /No <input type="checkbox"/>	Police – Yes <input type="checkbox"/> /No <input type="checkbox"/>
Date Card Lost or Stolen:		
Details of last transaction [if known]		

### 3. REQUEST FO A REPLACEMENT CREDIT CARD


Is a new Credit Card Required - Yes <input type="checkbox"/> /No <input type="checkbox"/>	
Signature: _____	Date: _____

### 4. APPROVALFOR REPLACEMENT CREDIT CARD

<b>Manager/Supervisor</b>	
Supported:	Yes <input type="checkbox"/> <span style="margin-left: 200px;">No <input type="checkbox"/></span>
Name: _____	
Title: _____	
Signature: _____	Date: _____
<b>Director</b>	
Supported:	Yes <input type="checkbox"/> <span style="margin-left: 200px;">No <input type="checkbox"/></span>
Name: _____	
Title: _____	
Signature: _____	Date: _____
<b>Chief Executive Officer</b>	
Supported:	Yes <input type="checkbox"/> <span style="margin-left: 200px;">No <input type="checkbox"/></span>
Name: _____	
Title: _____	
Signature: _____	Date: _____

### Office Use Only –

Processed by: _____	Date: _____
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<b>COPORATE CREDIT CARD</b>	
<b>DISPUTED TRANSACTIONS REPORT</b>	

<b>1. CARD HOLDER DETAILS</b>	
Name: _____	
Position: _____	
Service Area: _____	
Credit Limit Required: _____	
Signature _____	
Date: _____	
<b>2. DETAILS OF DISPUTED TRANSACTION</b>	
Date of Transaction: _____	
Amount of Transaction:- \$ _____	
Supplier Name: _____	
Reason for Disputing Transaction: _____	
_____	
_____	
<b>3. CARD HOLDER EXPLANATION</b>	
_____	
_____	
_____	
_____	
Signature: _____	
Date: _____	
<b>4. DETAILS OF RESOLUTION</b>	
_____	
<b>Manager Financial Services</b> Transaction Approved      Yes <input type="checkbox"/> No <input type="checkbox"/>	
Signature: _____      Date: _____	
_____	
<b>Internal Auditor</b> Supported:      Yes <input type="checkbox"/> No <input type="checkbox"/>	
Signature: _____      Date: _____	
_____	
<b>Director Corporate and Community Services</b> Supported:      Yes <input type="checkbox"/> No <input type="checkbox"/>	
Signature: _____      Date: _____	
_____	
<b>Office Use Only –</b>	
Processed by: _____	
Date: _____	



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**Declaration of financial / conflict of interests to be recorded prior to dealing with each item.**

**10. Responses to Department of Local Government Findings and Recommendations on the Forensic Audit Investigation**

Previous Items	10.3.6 Confidential Item – Letter from the Department of Local Government in response to the Forensic Audit Investigation
Responsible Officer	Acting Chief Executive Officer
Service Area	Internal Audit
File Reference	
Applicant	N/A
Owner	N/A
Attachment 1	Responses to the Department of Local Government's Findings and Recommendations on the Forensic Audit Investigation Report

**PURPOSE**

1. To confirm and approve the action taken to address the issues, findings and recommendations received from the Director General of the Department of Local Government (the Department) following the Forensic Audit Investigation Report.

**BACKGROUND**

2. The Acting Chief Executive Officer met with the Director General of the Department on the 3 April 2013 to provide an update of the action being taken by the Shire to address the Department's recommendations by the 30 June 2013.

**DETAILS**

3. New Council and Shire Policies and Management procedures have been developed to address majority of the Departments recommendations. These include:
  - Corporate Credit Card Policy
  - Payment and Reimbursement of Expense Policy
  - Travel Policy
  - Whistle-blower Policy
4. The Standard Contract of Employment has been amended to exclude any reference to Councils delegations to the Shire President with current contracts being amended on expiry or renewal.

**STATUTORY AND LEGAL IMPLICATIONS**

5. *Local Government Act 1995*

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## **POLICY IMPLICATIONS**

6. New policies have been prepared and existing policies are being reviewed.

## **PUBLIC CONSULTATION/COMMUNICATION**

7. Where required

## **FINANCIAL IMPLICATIONS**

8. Nil

## **STRATEGIC AND SUSTAINABILITY IMPLICATIONS**

### **Strategic Planning Implications**

9. *Kalamunda Advancing – Strategic Community Plan to 2023*
- |                |  |
|----------------|--|
| Strategy 6.3.3 | Regularly reviews the organisation's governance structure, policies and procedures in response to changing circumstances.                              |
| Strategy 6.8.4 | Provide effective financial services to support the Shire's operations and to meet sustainability planning, reporting and accountability requirements. |

### **Sustainability Implications**

#### Social Implications

10. Nil

#### Economic Implications

11. Nil

#### Environmental Implications

12. Nil

## **OFFICER COMMENT**

13. The issues identified in the Forensic Audit Investigation Report have been addressed through the development and implementation of new policies and procedures and amendment to the standard contract of employment.

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<b>Voting Requirements: Simple Majority</b>
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**OFFICER RECOMMENDATION (A&R 10/2013)**

That Council:

1. Notes the action taken to address the Department of Local Government Recommendations.
2. Authorises the Acting Chief Executive Officer to advise the Director General of the Department of Local Government that the issues, findings and recommendation following the Forensic Audit Investigation Report received by the Department have been addressed.

Moved: **Cr Martyn Cresswell**

Seconded: **Cr Bob Emery**

Vote: **CARRIED UNANIMOUSLY (10/0)**

**Attachment 1**

**Shire of Kalamunda  
Responses to Department of Local Government  
Findings and Recommendations on Forensic Audit**

	<b>Recommendation</b>		<b>Response and Action Taken</b>
<b>1. Gift Register</b>			
1.1	Issue a set of guidelines or practice notes to all employees providing information on their obligations in relation to disclosure in accordance with the Code of Conduct	1.1	Employee obligations included in the Code of Conduct. Code is on the intranet with ready access by all staff providing information on their disclosure obligations
1.2	Allocate to the appropriate employee the duty to periodically examine the Gift Register (i.e. every 6 months) to ensure the proper recording of gift disclosures are being made in the Register.	1.2	Included in the Internal Audit Plan Regular internal audit review will address this matter.
1.3	Introduce a system to follow up and reporting to be put in place for any discrepancies identified in the recording of the required information for the disclosure of gifts in the Register.	1.3	Included in the Internal audit Plan Reporting will form part of the internal auditors report to the CEO and to the Audit and Risk Committee.
<b>2. Travel (Funding/arrangements)</b>			
2.1	Ensure that reports to Council on travel proposals include information on any leave arrangements while travelling on behalf of other bodies instead of on Council business.	2.1	New Travel Policy and Procedures has been prepared. This information included in new Travel Policy and Procedures
2.2	Ensure that Council' travel policy includes clear guidance or instructions in relation to costs incurred for excess baggage costs incurred for personal and business items.	2.2	New Travel Policy and Procedures has been prepared. This information included in new Travel Policy and Procedures
<b>3. Tenders/Procurement (Delegated Authority)</b>			
It is recommended that Council:			
3.1	Amends the Purchasing Policy to include clear instructions in relation to the circumstances that require Council's approval for purchase.	3.1	Included in purchasing policy and procedures.
3.2	Amends its tender policy or procedures to include provisions to include provisions to the effect that whenever decisions are made whether by Council or under delegation in relation to the application of a tender exemption, that an audit trail by way of	3.2	Included in the new tender procedures guideline.

	Recommendation		Response and Action Taken
	written records are kept about any research or analysis that is undertaken in order to support the application of the exemption, ie Regulation 11(f) - unique supplier of the goods or services.		
3.3	Arranges for elected members and senior staff to undertake training in relation to disclosure of financial and non-financial interest.	3.3	This has been arranged by the Acting CEO .
3.4	Amends its procurement policies to provide a clear guidance and instruction on procedures to be followed for purchases of \$100,000 or more when exemption from the tender process.	3.4	Included in purchasing policy and procedures.
It is recommended that the CEO:			
3.5	Undertakes a review of the Shire's Purchasing Policy procedures in relation to obtaining verbal or written quotes to ensure that such quotes are being obtained and the information is recorded in the Shire's records system.	3.5	Included in purchasing policy and procedures Will be reviewed by the Internal Auditor as part of the Internal Audit Plan.
3.6	Introduces appropriate processes to provide proper checks and balances to ensure that procurement of goods or services comply with relevant purchasing and tender procedures, i.e. proper authorisation, correct processes are followed and proper records are kept for quotes and contracts.	3.6	Included in revised purchasing policy and procedures
<b>4. Expenses (corporate credit card)</b>			
4.1	Ensure that processes are in place and are implemented for the proper reconciliation and acquittal of corporate credit card expenditure.	4.1	Included in the new Corporate Credit Card Policy.
4.2	Draft a new or amend existing policy on corporate credit card expenses for adoption by Council that includes guidance in relation to – (i) the reimbursement of corporate credit card expenses (ii) identification of anomalies in corporate credit card expenses and procedures for addressing those anomalies i.e. reporting and enforcement (iii) review the corporate credit card conditions of use to ensure that relevant employees are aware of and comply with those	4.2	Included in the new Corporate Credit Card Policy.

	Recommendation		Response and Action Taken
	conditions, especially in relation to the rules relating to personal expenditure and providing sufficient evidence (invoice/receipts) for reimbursement of any expenses.		
4.3	Review the Shire's employment standard contract terms and conditions that refer to Council delegations to the Shire President and remove such reference as the legislation does not provide for Council delegations to elected members. Any current contracts should be amended on expiry or renewal.	4.3	Standard contract now excludes any such reference.
<b>5. Misuse of Assets</b>			
It is recommended that the CEO:			
5.1	Drafts a policy that contains guidance or includes appropriate provisions in any existing corporate credit card policy for Council's adoption in relation to dealing with earning frequent flyer points by employees when making purchases on behalf of the Shire.	5.1	Included in Corporate Credit Card Policy.
5.2	Introduces a system or process to verify that expenses incurred by the Shire and the hiring or use of Council plant or equipment is in accordance with the Shire's relevant policy and procedures. This includes the implementation of appropriate policy or procedures where none exist.	5.2	Included in the internal audit plan
<b>6. Staff Leave and Payroll Processes</b>			
It is recommended that the CEO:			
6.1	Ensures that proper and regular reconciliations are undertaken in relation to employees leave accruals/ entitlements and that all employees complete the relevant leave forms when absences occur.	6.1	Placed on the Internal Audit Plan Internal audit will address this matter

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*This Report was discussed under Item 7, Urgent Business Approved by the Person Presiding or by Decision.*

**Declaration of financial / conflict of interests to be recorded prior to dealing with each item.**

**11. Internal Audit Report May 2013**

Previous Items	N/A
Responsible Officer	Acting Chief Executive Officer
Service Area	Internal Auditor
File Reference	
Applicant	Nil
Owner	Nil
Attachment 1	Internal Audit Report May 2013

**PURPOSE**

1. To provide the Audit and Risk Committee with assurance that the financial and statutory functions of the Shire are being undertaken in accordance with the provisions of the *Local Government Act 1995*, associated regulations, the Australian Accounting Standards, other legislation and that key controls are operating effectively.

**BACKGROUND**

2. The Internal Auditor examined and reviewed a number of areas in accordance with the Audit Plan and changes to legislative requirements. The areas covered in his report included:
  - Novated Leases
  - Fringe Benefits Tax (FBT)
  - Tendering
  - Procurement and Accounts Payable
  - Light Vehicle Policy/Insurance
  - Investments and Investment Policy
  - Bank Reconciliations
  - GST on Fees and Charges
  - Mail Remittances and Cash Receipts

**DETAILS**

3. The following summarises the findings and action being taken by management:

**Novated Leases**

4. A consultant's review established that quotations received from the finance provider of the lease (Easifleet) for two employees were not reflected properly in the individuals pay. An internal review established that there were four employees in total with new novated leases not paying the correct amount of group tax each month. Appropriate remedial action is being taken

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to remedy the matter by the 30 June 2013. Procedures have been implemented to prevent a reoccurrence of this issue.

### **Fringe Benefits Tax**

5. A follow up review of log books found that a significant number of employees were not completing their log books correctly. To address this training was conducted in April 2013 by Grant Thornton for all staff with a Shire vehicle.

### **Tendering**

6. The Shire developed a new procedural guide for tendering and procurement to address the recommendations of the Forensic Audit into the Kalamunda Water Park. The new guide is now being used for new tenders and has been tested for compliance with legislation and probity. Training is being arranged for employees by Human Resources.

### **Procurement/Accounts Payable**

7. A review of purchases was conducted to ensure purchase orders were being properly raised from purchase requisitions and that purchase orders were being approved within delegated limits. A sample of supplier's invoices were compared to purchase orders for evidence of approval within delegated limits, timing of raising of order with invoice dates, checking for receipt of goods pricing, and passing of invoices for payment.

### **Light Vehicle Policy and Insurance**

8. A review of the Light Vehicle Policy was undertaken to ensure that certain requirements regarding insurances of the vehicles was being met.

### **Investments**

9. The Investment Policy was reviewed to ensure it had been updated for legislative changes that came into force on 20 April 2012.

### **Bank Reconciliations**

10. Bank reconciliations were reviewed to ensure they were being done regularly and independently reviewed. Ensured there were no long outstanding items and all bank statement items were being journalised to the general ledger.

### **GST on Fees and Charges**

11. Reviewed GST on fees and charges based on legislative changes by the Australian Taxation Office following the withdrawal of the Treasurers determination (Division 81).

### **Mail Remittances and Cash Receipts**

12. Reviewed procedures for mail remittances of receipts and payments at the front counter in the administration building to ensure there was a proper segregation of duties between the receipt of remittances, accounting for receipts and banking of proceeds.



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## STATUTORY AND LEGAL IMPLICATIONS

12. *The Local Government Act 1995, Local Government (Financial Management) Regulations 1996, Fringe benefits Tax Assessment Act 1986 and its regulations.*

## POLICY IMPLICATIONS

13. Light Vehicle Policy (ADM9).  
Purchasing Policy (PUR1).

## PUBLIC CONSULTATION/COMMUNICATION

14. Nil.

## FINANCIAL IMPLICATIONS

15. The implementation of the recommendations will reduce exposure to financial risk and loss to the Shire, and ensure it remains compliant with legislation.

## STRATEGIC AND SUSTAINABILITY IMPLICATIONS

### Strategic Planning Implications

16. *Kalamunda Advancing – Strategic Community Plan to 2023*
- |                |  |
|----------------|--|
| Strategy 6.3.3 | Regularly review the organisation's governance structure and procedures in response to changing circumstances.                                     |
| Strategy 6.8.4 | Provide effective financial services to support the Shire's operations and meet sustainability planning, reporting and accountability requirements |

### Sustainability Implications

#### Social Implications

17. Nil.

#### Economic Implications

18. Nil.

#### Environmental Implications

19. Nil.

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## OFFICER COMMENT

20. The issues identified and recommendations were discussed with management for implementation to improve the internal control framework, reduce any exposure to financial risk and ensure the Shire is compliant with legislative requirements.

<b>Voting Requirements: Simple Majority</b>
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## OFFICER RECOMMENDATION (A&R 11/2013)

That the Audit and Risk Committee:

1. Notes the following recommendations included in the Internal Audit Report for May 2013 – (Attachment 1):

Novated Leases

1. A new template should be used by Human Resources and employees for quotations received on a new novated lease to ensure the quotation agrees with the determination of an individual's fortnightly tax and net pay.
2. The template should be used by Human Resources as the basis for calculation and determining an employee's fortnightly pay.
3. Employees should sign the acceptance of quotation and attach it to the template as evidence that they agree with the tax determination and net pay.

Light Vehicle Policy (ADM9)

1. The Light Vehicle Policy requires updating to address the statutory obligations under FBT legislation in order to be compliant.
2. Employees with a Shire vehicle need to comply with the Light Vehicle Policy and FBT legislation.
3. Management need to consider the imposition of rules for the continual breaches by employees with Shire vehicles by either withdrawing the privilege, or requiring an employee to make a contribution for any additional FBT payable by the Shire.

Tendering

1. All staff involved with the tender process should familiarise themselves with the legislative requirements as set out in the purchasing policy and tender guide.
2. For transparency and compliance with legislation, the tender guide should be followed and the appropriate forms included with the guide used for all tenders.
3. Persons on the tender evaluation panel should have a clear understanding of the goods or services being evaluated and not have any conflict of interest.

#### Procurement/Accounts Payable

1. Management needs to ensure that purchase orders are never raised after the receipt of the suppliers invoice.
2. Employees are made aware of policy and procedures when ordering goods and services from suppliers.
3. Listings of approved accounts for payment are always retained.

#### Light Vehicle Policy and Insurance

1. Human Resources prepares, as a matter of priority, a central register of who is allowed to drive a shire owned vehicle.

#### Investments

1. The Shire Investment Policy requires updating to include the legislative changes that came into effect in April 2012
2. Management needs to consider whether a lower return verses the higher guarantee by holding investments with the WATC outweighs investments in ADI's spread between various trading banks paying a higher rate of return but a lower guarantee on investments.
3. Consideration be given to whether it would be preferable to consider a condition through delegations to the Chief Executive Officer and therefore not requiring a Council policy.

#### Bank Reconciliations

1. Items on the bank reconciliation should only include outstanding items such as un-presented cheques and outstanding deposits and not items that need to be put through the general ledger.

#### Mail Remittances and Cash Receipts

1. All trust receipts are separated from municipal funds and banked intact into the trust bank account directly and not transferred from municipal funds.
2. Requests the Acting Chief Executive Officer to provide a future report to the Audit and Risk Committee outlining the management responses to the recommendations contained in the internal audit report (Attachment 1).

Moved: **Cr Margaret Thomas**

Seconded: **Cr Simon Di Rosso**

Vote: **CARRIED UNANIMOUSLY (10/0)**

**7.0 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**

**7.1 Internal Audit Report May 2013**

A late Report Item, Internal Audit Report, May 2013 had been circulated to Councillors prior to the meeting. This was accepted by the Presiding Person and voted on. The full Report is noted in sequence as Report 11 in these Minutes.

**7.2 Purchase of Replacement Generator**

The Presiding Person invited the Shire President to speak. The Shire President asked the Acting Chief Executive Officer to give some details of the power outage at the weekend. The Acting Chief Executive Officer stated that the Shire had been made aware by Western Power that there would be an outage at the weekend; unfortunately the standby generator failed and all the IT systems in the Shire went down.

The consequence is that a new generator will be required urgently in order to minimise any future risk and the Shire President has authorised expenditure under the Emergency Budget Provisions in the *Local Government Act 1995* for a 60kva generator and installation which will cost \$25,0000.

Councillors discussed the item and were in agreement that the correct action had been taken.

**8.0 CLOSURE**

7.1 There being no further business, the Chairman declared the meeting closed at 6.10pm.

I confirm these Minutes to be a true and accurate record of the proceedings of this Committee.

Signed: \_\_\_\_\_  
Chairman

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 2013