



City of **Perth**

Agenda

Ordinary Council Meeting

30 May 2023

Notice of Meeting

To the Lord Mayor and Councillors

The next Ordinary Council Meeting will be held on Tuesday, 30 May 2023 in the Council Chamber, Level 9, 27 St Georges Terrace, Perth commencing at 5:00pm.

Michelle Reynolds

Chief Executive Officer

26 May 2023

Information

This information is provided on matters which may affect members of the public. If you have any queries on procedural matters, please contact a member of the City's Governance team via governance@cityofperth.wa.gov.au.

Question Time for the Public

An opportunity is available at Council meetings for members of the public to ask a question about any issue relating to the City. This time is available only for asking questions and not for making statements. Complex questions requiring research should be submitted as early as possible to allow the City time to prepare a response.

The Presiding Person may nominate a member of staff to answer the question and may also determine that any complex question requiring research be answered in writing. No debate or discussion can take place on any question or answer.

To ask a question, please complete the Public Question Time form available on the City's website www.perth.wa.gov.au/council/council-meetings.

Disclaimer

Members of the public should note that in any discussion during a meeting regarding any item, a statement or indication of approval by any council member, committee member or officer of the City is not intended to be, and should not be taken as, notice of approval from the City. No action should be taken on any item discussed at a meeting of a Committee prior to written advice on the Committee or Council's resolution being received.

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1. Declaration of Opening
2. Acknowledgement of Country/Prayer
3. Attendance
 - 3.1 Apologies
 - 3.2 Leave of Absence
 - 3.3 Applications for Leave of Absence
4. Announcements by the Lord Mayor
5. Disclosures of Interests
6. Public Participation
 - 6.1 Public Questions
7. Confirmation of Minutes

Recommendation

That Council CONFIRMS the minutes of the Ordinary Council Meeting held on 26 April 2023 as a true and correct record.

Recommendation

That Council RECONFIRMS the minutes of the Ordinary Council Meeting held on 28 March 2023, with the inclusion of questions asked by Councillor Di Bain and their respective responses in relation to Item 19.1.

Recommendation

That Council CONFIRMS the minutes of the Special Council Meeting held on 9 May 2023 as a true and correct record.



8. Questions by Members which due Notice has been Given

9. Correspondence

10. Petitions

11. Planning and Economic Development Alliance Reports

11.1 City Planning Scheme No. 2 and Local Planning Scheme No. 26 - Final Adoption of Amendment 49 and Amendment 6

Responsible Officer	Dale Page – General Manager Planning and Economic Development
Voting Requirements	Simple Majority
Attachments	Attachment 11.1A – Amendment No. 49 to CPS2 ↓  Attachment 11.1B – Amendment No. 6 to LPS26 Report ↓ 

Purpose

1. To present the outcomes of formal consultation on Amendment 49 to City Planning Scheme No. 2 (CPS2) and Amendment 6 to Local Planning Scheme No. 26 (LPS26).
2. For Council to resolve whether to support the scheme amendments for submission to the Western Australian Planning Commission for a final decision by the Minister for Planning.

Recommendation

That Council SUPPORTS Amendment 49 to City Planning Scheme No. 2 and Amendment 6 to Local Planning Scheme No. 26, without modification, as per Attachments 11.1A and 11.2B, pursuant to Regulations 50(3) and 50(4) of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

Background

3. The purpose of Amendment 49 to CPS2 and Amendment 6 to LPS26 is to change the land use permissibility for the 'Community and Cultural' land use and 'Community' land use for both schemes respectively from 'P' preferred use to 'C' contemplated use.
4. The amendments do not prohibit the Community and Cultural use group and Community land use category from being approved, they enable a higher level of scrutiny of the appropriateness of each individual proposal.
5. The change of land use designation will enable the City to undertake an assessment of each proposal, consider the matters set out under clause 67 of the Deemed Provisions, provide the option for community consultation, and impose conditions on planning approvals for a change of use.
6. At its Ordinary Meeting held on 13 December 2022, Council resolved to initiate Amendment 49 to CPS2 and Amendment 6 to LPS26 for advertising and for referral to the Environmental Protection Authority (EPA).

Discussion

7. The City received no submissions during the advertising period and recommends that Amendment 49 to CPS2 and Amendment 6 to LPS26 be supported without modification.

Stakeholder Engagement

8. On 6 February 2023, the Environmental Protection Authority advised that Amendment 49 and Amendment 6 will not be assessed.
9. Both amendments were advertised for community consultation for 50 days (inclusive of an 8-day extension during the Easter public holiday period), commencing on the 27 February 2023 and concluding on 17 April 2023.
10. Advertising was carried out in accordance with Clause 47(3) *Planning and Development (Local Planning Schemes) Regulations 2015*. The method of advertising included:
 - a. A notice being placed in the local newspaper;
 - b. A notice being placed in the Council House foyer window; and
 - c. An Engage Perth webpage containing the scheme amendment information.
11. The City received no submissions during the advertising period.

Decision Implications

12. Council has the option to support Amendments 49 and 6 with or without modifications, or not support the amendments.
13. If Council support the recommendation, the amendments will be forwarded to the Western Australian Planning Commission for its consideration and recommendation to the Minister for Planning for a final decision.

Strategic, Legislative and Policy Implications

Strategic Community Plan	
Strategic Pillar (Objective)	Liveable
Related Documents (Issue Specific Strategies and Plans):	<p>Local Planning Strategy</p> <p>The draft Local Planning Strategy sets out the City's Strategic objectives for future land use and development within the city. Amendment 49 to CPS2 and Amendment 6 to LPS26 enable the City to have a higher level of scrutiny of the appropriateness of individual proposals and assess each community land use proposal on its own individual merits.</p>

Legislation, Delegation of Authority and Policy	
Legislation:	<p><i>Planning and Development Act 2005</i></p> <p>Clauses 75, 81 and 87 outline the process for amending a local planning scheme.</p> <p><i>Planning and Development (Local Planning Schemes) Regulations 2015</i></p> <p>Regulation 47, 50 and 53 outline the process for a standard amendment to a local planning scheme.</p>
Authority of Council/CEO:	<p>A Scheme Amendment follows the legislative process under the <i>Planning and Development Act 2005</i> and <i>Planning and Development (Local Planning Schemes Regulations) 2015</i>.</p> <p>It requires the Council to make a resolution to:</p> <ul style="list-style-type: none"> (a) support the Amendment without modification; or (b) support the Amendment with proposed modifications to address issues raised in the submissions; or (c) not to support the Amendment.
Policy:	Nil.

Financial Implications

14. If the Minister for Planning approves the two scheme amendments, they are required to be published in the State Government Gazette. The costs would be approximately \$1,000 which can be accommodated within existing budgets.

Further Information

Nil.



City of Perth
City Planning Scheme
No. 2

Amendment No. 49

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CITY of PERTH

City of Perth
City Planning Scheme No. 2

Amendment No. 49

Reclassifying 'Community and Cultural' land use group from 'P' (preferred use) to 'C' (contemplated use) across all precincts

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FORM 2A

Planning and Development Act 2005
RESOLUTION TO PREPARE AMENDMENT
TO LOCAL PLANNING SCHEME

City of Perth City Planning Scheme No. 2
Amendment Number 49

RESOLVED that the Council, in pursuance of Section 75 of the *Planning and Development Act 2005*, amend City Planning Scheme No. 2 by:

1. Amend Schedule 3 – Use Group Tables Precinct 1 – Northbridge (East of Russell Square) changing Community and Cultural from P use symbol to C use symbol
2. Amend Schedule 3 – Use Group Tables Precinct 4 – Victoria Community and Cultural from P use symbol to C use symbol
3. Amend Schedule 3 – Use Group Tables Precinct 7 – Civic Community and Cultural from P use symbol to C use symbol
4. Amend Schedule 3 – Use Group Tables Precinct 10 – West Perth (Commercial and Residential Commercial) Community and Cultural from P use symbol to C use symbol
5. Amend Schedule 3 – Use Group Tables Precinct 11 – Hamilton Community and Cultural from P use symbol to C use symbol
6. Amend Schedule 3 – Use Group Tables Precinct 14 – Goderich (Residential/Commercial) Community and Cultural from P use symbol to C use symbol

The amendment is standard under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason(s):

- The amendment only applies to select precincts and will have no impact on the broader scheme area; and
- The amendment does not result in any significant environmental, social, economic or governance impacts.

Dated this 21st day of December 2022



(Chief Executive Officer)

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1.0 INTRODUCTION

The purpose of this amendment to City Planning Scheme No. 2 (CPS2) is to change the land use permissibility of the 'Community and Cultural' land use group from 'P' (preferred use) to 'C' (contemplated use) in the relevant CPS2 precincts.

Perth city is made up of six neighbourhoods, and within these neighbourhoods are distinct precincts formed around a combination of character, heritage and land use. A review of the City's local planning schemes has identified that the permissibility of the 'Community' land use varies across the City's neighbourhoods and precincts. These proposed changes seek to respond to these distinctive differences by enabling decisions to be made on the locational suitability of any future proposal that falls within the definition of a Community Centre, taking into account the existing context, amenity and views of the local community.

2.0 LOCATION AND OWNERSHIP

This amendment applies to the land located within the following precincts (the subject land):

- Precinct 1 Northbridge
- Precinct 4 Victoria
- Precinct 7 Civic
- Precinct 10 West Perth (Commercial and Residential/Commercial land only)
- Precinct 11 Hamilton
- Precinct 14 Goderich (Residential/Commercial land only)

The individual lots included in the subject land are illustrated in Figure 1 – .

Figure 1 – Aerial Overview



3.0 STATE PLANNING CONTEXT

3.1 Metropolitan Region Scheme

The subject land is zoned 'Central City Area' and 'Urban' under the Metropolitan Region Scheme (MRS). The subject land also includes several MRS reserves including 'Parks and Recreation', 'Public Purposes' and 'Civic Reserves'. This amendment has no implications on the existing MRS zoning of the subject land.

4.0 LOCAL PLANNING CONTEXT

4.1 Draft Local Planning Strategy

The City of Perth draft Local Planning Strategy (Strategy) was certified for advertising by the Western Australian Planning Commission (WAPC) on 22 January 2022. Advertising was undertaken from 27 January 2022 to 25 March 2022. The Strategy is a 'seriously entertained' planning document and is intended to be submitted to WAPC for endorsement in late 2022.

The proposed Scheme Amendment does not prohibit or discourage the Community and Cultural land use group from being approved. Rather it simply requires a more comprehensive assessment that is more suited to the nature of the uses. In this regard, the proposed Amendment is consistent with the intent of the draft Local Planning Strategy.

4.2 City Planning Scheme No. 2 – Scheme Use Area

The subject land includes the City Centre, Commercial and Residential/Commercial scheme use areas under CPS2, as shown in **Figure 2**. This Amendment has no implications on the existing scheme use areas of the subject land.

Figure 2: CPS2 Scheme Use Area Extract



4.3 City Planning Scheme No. 2 – Land Use Group

Under CPS2, land uses that have similar functional characteristics are grouped together as a single 'use group.' Each use group is assigned a singular land use permissibility. The Community and Cultural use group is described as the following:

Community and Cultural

Premises used to provide social, cultural or recreational facilities and services, generally on a non-profit basis, for the benefit of the community including community centre, exhibition centre, public library, place of worship.

The Community and Cultural use group includes a range of land uses that can have significantly different impacts based on the nature, scale and intensity of the use.

4.4 City Planning Scheme No. 2 – Land Use Permissibility

Under CPS2, a 'P' use is a 'preferred use' and a 'C' use is a 'contemplated use'. Clause 32 and 33 of CPS2 outlines the following provisions for the assessment of 'preferred' and 'contemplated' land uses:

Preferred Use

Where, in a precinct, a use group category is classified as a preferred use then, in considering an application involving a use from that category in that precinct, the local government –

- a) shall refuse the application if it involves a change of use prohibited by clause 35; and
- b) cannot otherwise refuse the application by reference to the proposal to begin or continue the preferred use.

Contemplated Use

The provisions of clause 67 of the Deemed Provisions apply to an application for a contemplated use. The local government may also require an application for a contemplated use to be advertised in accordance with clause 64 of the Deemed Provisions.

'Preferred' uses do not require advertising and cannot be refused based on the merit of the land use.

5.0 PROPOSAL

This Scheme Amendment seeks to change the land use permissibility of the subject land from "P" preferred use to "C" contemplated use in the following precincts:

- Precinct 1 Northbridge
- Precinct 4 Victoria
- Precinct 7 Civic
- Precinct 10 West Perth (Commercial and Residential/Commercial land only)
- Precinct 11 Hamilton
- Precinct 14 Goderich (Residential/Commercial land only)

This will result in 'Community and Cultural' land use group being a contemplated use in all CPS2 precincts.

6.0 PLANNING JUSTIFICATION

Clause 32 of CPS2 outlines that a 'preferred' use cannot be refused based on consideration of the land use. Additionally, a preferred use does not require advertising. This land use permissibility is not appropriate for the Community and Cultural use group, which includes a broad range of community land uses with different levels of land use impact.

For example, under the Community and Cultural use group, a library and hospital would be subject to the same low level of assessment in the development approval process. This is despite the significant differences in potential land use impact in terms of noise, social and traffic impacts.

The proposed Amendment seeks to address this through changing the land use permissibility of the subject land from 'preferred' to 'contemplated.' This would allow the City to undertake a more thorough and wholistic assessment of proposal, including consulting with the community.

The Amendment does not trigger the need for an additional development application or development requirements. The Amendment does not prohibit Community and Cultural land use groups from being approved. Rather, the Amendment provides for more thorough assessment and community consultation.

7.0 SCHEME AMENDMENT CLASSIFICATION

The *Planning and Development (Local Planning Schemes) Regulations 2015 (Regulations)* include three categories for amending Local Planning Schemes - basic, standard, and complex. The proposed Amendment does not have a significant impact on the development of Community Uses for the following reasons:

- The Amendment only applies to select CPS2 precinct and will have no impact on the broader CPS2 area; and
- The Amendment does not result in any significant environmental, social, economic or governance impacts.

Given this, the Amendment is considered a standard amendment.

8.0 CONCLUSION

The proposed Amendment seeks to provide for the consideration of potential impacts of certain types of uses in the 'Community and Cultural' land use group, through the planning process. The Amendment is consistent with the intent for the local planning framework.

Planning and Development Act 2005
RESOLUTION TO AMEND LOCAL PLANNING SCHEME

City of Perth City Planning Scheme No. 2
Amendment Number 49

Resolved that the Local Government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Local Planning Scheme by:

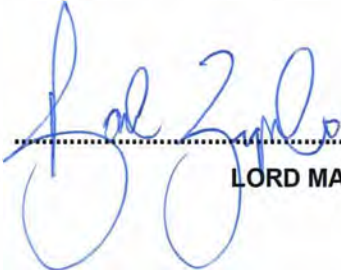
1. Amend Schedule 3 – Use Group Tables Precinct 1 – Northbridge (East of Russell Square) changing Community and Cultural from P use symbol to C use symbol
2. Amend Schedule 3 – Use Group Tables Precinct 4 – Victoria Community and Cultural from P use symbol to C use symbol
3. Amend Schedule 3 – Use Group Tables Precinct 7 – Civic Community and Cultural from P use symbol to C use symbol
4. Amend Schedule 3 – Use Group Tables Precinct 10 – West Perth (Commercial and Residential Commercial) Community and Cultural from P use symbol to C use symbol
5. Amend Schedule 3 – Use Group Tables Precinct 11 – Hamilton Community and Cultural from P use symbol to C use symbol
6. Amend Schedule 3 – Use Group Tables Precinct 14 – Goderich (Residential/Commercial) Community and Cultural from P use symbol to C use symbol

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FORM 6A

COUNCIL ADOPTION


This Standard Amendment was adopted by resolution of the Council of the City of Perth at the ordinary Meeting of the Council held on the 13th day of December 2022


.....
LORD MAYOR


.....
CHIEF EXECUTIVE OFFICER

COUNCIL RESOLUTION TO ADVERTISE

by resolution of the Council of the City of Perth at the ordinary Meeting of the Council held on the 13th day of December , 2022, proceed to advertise this Amendment.


.....
LORD MAYOR


.....
CHIEF EXECUTIVE OFFICER

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COUNCIL RECOMMENDATION

This Amendment is recommended [for support/ not to be supported] by resolution of the City of Perth at the ordinary Meeting of the Council held on the day of , 20 and the Common Seal of the City of Perth was hereunto affixed by the authority of a resolution of the Council in the presence of:

.....
LORD MAYOR

.....
CHIEF EXECUTIVE OFFICER

WAPC ENDORSEMENT (r.63)

.....
**DELEGATED UNDER S.16 OF
THE P&D ACT 2005**

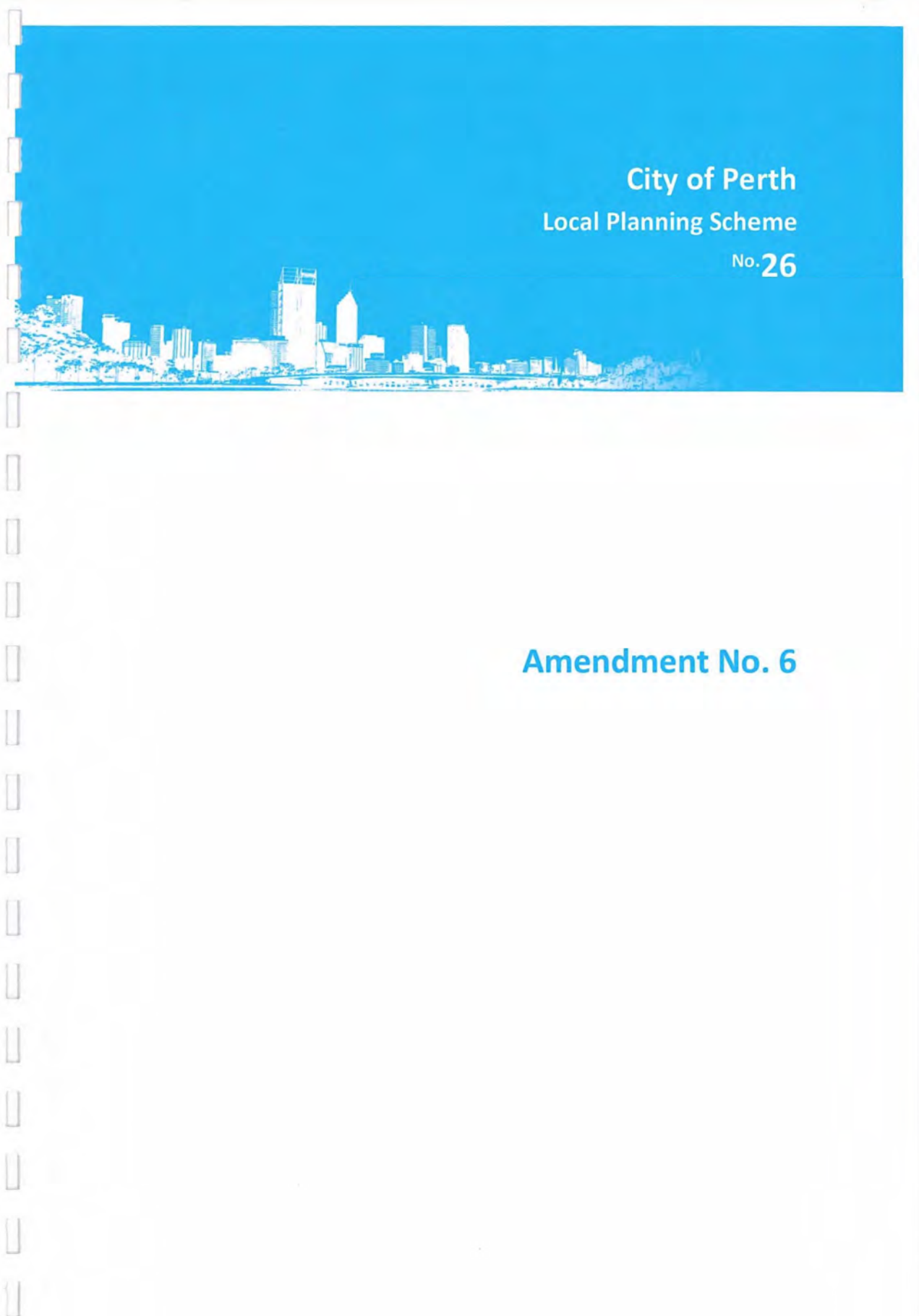
DATE.....

FORM 6A - CONTINUED

APPROVAL GRANTED

.....
MINISTER FOR PLANNING

DATE.....



City of Perth
Local Planning Scheme
No. **26**

Amendment No. 6

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CITY of PERTH

City of Perth
Local Planning Scheme No. 26

Amendment No. 6

*Reclassifying 'Community' land use category from 'P' (preferred use) to 'C' (contemplated use)
across all precincts*

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FORM 2A

Planning and Development Act 2005
RESOLUTION TO PREPARE AMENDMENT
TO LOCAL PLANNING SCHEME

Local of Perth City Planning Scheme No. 26
Amendment Number 6

RESOLVED that the Council, in pursuance of Section 75 of the *Planning and Development Act 2005*, amend City Planning Scheme No. 2 by:

1. Amend Clause 4.2.2 (Land Use Category Table - Precinct EP1 – Claisebrook Inlet) changing Community from P use symbol to C use symbol
2. Amend Clause 4.5.2 (Land Use Category Table - Precinct EP4 – Silver City) changing Community from P use symbol to C use symbol
3. Amend Clause 5.5.2 (Land Use Category Table - Precinct NB2 – Lake Street) changing Community from P use symbol to C use symbol
4. Amend Clause 5.6.2 (Land Use Category Table - Precinct P22 – Museum Street) changing Community from P use symbol to C use symbol
5. Amend Clause 7.2.2 (Land Use Category Table - Precinct P36 – James Street) changing Community from P use symbol to C use symbol

The amendment is standard under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason(s):

- The amendment only applies to select precincts and will have no impact on the broader scheme area; and
- The amendment does not result in any significant environmental, social, economic or governance impacts.

Dated this 21st day of December 2022


A/ (Chief Executive Officer)

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INTRODUCTION

The purpose of this Amendment to Local Planning Scheme No. 26 (LPS26) is to change the permissibility of the 'Community' land use category from 'P' (preferred use) to 'C' (contemplated use) in the relevant LPS26 precincts.

Perth city is made up of six neighbourhoods, and within these neighbourhoods are distinct precincts formed around a combination of character, heritage and land use. A review of the City's Local planning schemes has identified that the permissibility of the 'Community' land use varies across Perth's neighbourhoods and precincts. These proposed changes seek to respond to these distinctive differences by enabling decisions to be made on the locational suitability of any future proposal that falls within the definition of a Community Centre, taking into account the existing context, amenity and views of the local community.

1.0 LOCATION AND OWNERSHIP

This amendment applies to the land located within the following precincts (the subject land):

- Precinct EP1 Claisebrook Inlet
- Precinct EP4 Silver City
- Precinct NB2 Lake Street
- Precinct P22 Museum Street
- Precinct P36 James Street

The individual lots included in the subject land are illustrated in **Figure 1** - .

Figure 1 – Aerial Overview



STATE PLANNING CONTEXT

1.1 Metropolitan Region Scheme

The subject land is zoned 'Central City Area', 'Urban' and 'Civic and Cultural' under the Metropolitan Region Scheme (MRS). The subject land also includes several Public Purposes reserves. This amendment has no implications on the existing MRS zoning of the subject land.

2.0 LOCAL PLANNING CONTEXT

2.1 Draft Local Planning Strategy

The City of Perth draft Local Planning Strategy (Strategy) was certified for advertising by the Western Australian Planning Commission (WAPC) on 22 January 2022. Advertising was undertaken from 27 January 2022 to 25 March 2022. The Strategy is a 'seriously entertained' planning document and is intended to be submitted to WAPC for endorsement in late 2022.

The proposed scheme amendment does not prohibit or discourage the Community and Cultural land use category from being approved. Rather it simply requires a more comprehensive assessment that is more suited to the nature of the uses. Therefore, the proposed amendment is considered consistent with the intent of the draft Local Planning Strategy

2.2 Local Planning Scheme No. 26 – Scheme Area

The subject land is zoned 'Scheme Area' under LPS26 as shown in **Figure 2**. This amendment has no implications on the existing zoning areas of the subject land.

Figure 2: LPS26 Scheme Area Extract



2.3 Local Planning Scheme No. 26 – Land Use Categories

Under LPS26, land uses that have similar functional characteristics are grouped together as a single 'use category.' Each use category is assigned a singular land use permissibility. The Community use category is described as the following:

Community

Premises or land uses which provide essential services or leisure facilities to local residents and workers or the wider community, also referred to as 'social infrastructure'. May include activities for commercial gain which provide a social benefit. In determining an application for development approval for a land use within the Community land use category, in addition to other provisions of the Scheme, the local government shall have regard to the following objectives:

- a) encouraging facilities that provide essential services or enhanced lifestyles to segments of the community or to the general public;
- b) facilitating social interaction and community building;
- c) supporting physical activity and healthy lifestyles; and
- d) ensuring the appropriate interface of development with the surrounding environment, including patron and traffic management, and high-quality public realm. The Community use category includes a range of land uses that can have significantly different impacts based on the nature, scale and intensity of the use.

2.4 Local Planning Scheme No. 26 – Land Use Permissibility

Under LPS26, a 'P' use is a preferred use and a 'C' use is a contemplated use. The following provisions are provided for the assessment of 'preferred' and 'contemplated' land uses:

Preferred Use

Where, in a precinct, a use group category is classified as a preferred use then, in considering an application involving a use from that category in that precinct, the local government –

- a) shall refuse the application if it involves a change of use prohibited by clause 35; and
- b) cannot otherwise refuse the application by reference to the proposal to begin or continue the preferred use.

Contemplated Use

The provisions of clause 67 of the Deemed Provisions apply to an application for a contemplated use. The local government may also require an application for a contemplated use to be advertised in accordance with clause 64 of the Deemed Provisions.

Essentially, 'preferred' uses do not require advertising and cannot be refused based on the merit of the land use.

3.0 PROPOSAL

This scheme amendment seeks to change the land use permissibility of the subject land from "P" preferred use to "C" contemplated use in the following precincts:

- Precinct EP1 Claisebrook Inlet
- Precinct EP4 Silver City
- Precinct NB2 Lake Street
- Precinct P22 Museum Street

- Precinct P36 James Street

This will result in 'Community' land use category being a contemplated use in all LPS26 precincts.

4.0 PLANNING JUSTIFICATION

Under LPS26, a 'preferred' use cannot be refused based on consideration of the land use. Additionally, a preferred use does not require advertising. This land use permissibility is not appropriate for the Community use category, which includes a broad range of community land uses with different levels of land use impact.

For example, under the Community use category, a library and hospital would be subject to the same low level of assessment in the development approval process. This is despite the significant differences in potential land use impact in terms of noise, social and traffic impacts.

The proposed amendment seeks to address this through changing the land use permissibility of the subject land from 'preferred' to 'contemplated.' This would allow the City to undertake a more thorough and wholistic assessment of proposal, including consulting with the community.

The amendment does not trigger the need for an additional development application or development requirements. The amendment does not prohibit Community and Cultural land use groups from being approved. Rather, the amendment provides for more thorough assessment and community consultation.

5.0 SCHEME AMENDMENT CLASSIFICATION

The *Planning and Development (Local Planning Schemes) Regulations 2015 (Regulations)* include three categories for amending Local Planning Schemes - basic, standard, and complex. The proposed amendment does not have a significant impact on the development of Community Uses for the following reasons:

- The amendment only applies to select LPS26 precinct and will have no impact on the broader LPS26 area; and
- The amendment does not result in any significant environmental, social, economic or governance impacts.

Given this, the amendment is considered a standard amendment.

5.0 CONCLUSION

The proposed amendment seeks to alleviate the potential impacts of certain types of the 'Community' land use category through allowing a more thorough planning assessment. The amendment is consistent with the local planning framework. The amendment does not propose a substantial changing to the existing planning framework. Noting development approval is required for both 'preferred' and 'contemplated' land use groups, and the amendment will not restrict appropriate community uses from being approved.

Planning and Development Act 2005
RESOLUTION TO AMEND LOCAL PLANNING SCHEME

City of Perth Local Planning Scheme No. 26
Amendment Number 6

Resolved that the Local Government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Local Planning Scheme by:

1. Amend Clause 4.2.2 (Land Use Category Table - Precinct EP1 – Claisebrook Inlet) changing Community from P use symbol to C use symbol
2. Amend Clause 4.5.2 (Land Use Category Table - Precinct EP4 – Silver City) changing Community from P use symbol to C use symbol
3. Amend Clause 5.5.2 (Land Use Category Table - Precinct NB2 – Lake Street) changing Community from P use symbol to C use symbol
4. Amend Clause 5.6.2 (Land Use Category Table - Precinct P22 – Museum Street) changing Community from P use symbol to C use symbol
5. Amend Clause 7.2.2 (Land Use Category Table - Precinct P36 – James Street) changing Community from P use symbol to C use symbol

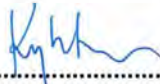
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FORM 6A

COUNCIL ADOPTION

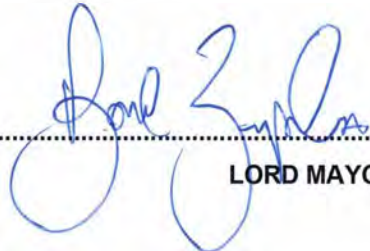
This Standard Amendment was adopted by resolution of the Council of the City of Perth at the Ordinary Meeting of the Council held on the 13th day of December, 2022



.....
LORD MAYOR


.....
CHIEF EXECUTIVE OFFICER

COUNCIL RESOLUTION TO ADVERTISE

by resolution of the Council of the City of Perth at the Ordinary Meeting of the Council held on the 13th day of December, 2022, proceed to advertise this Amendment.


.....
LORD MAYOR


.....
CHIEF EXECUTIVE OFFICER

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COUNCIL RECOMMENDATION

This Amendment is recommended _____ by resolution of the City of Perth at the Ordinary Council Meeting of the Council held on the _____ day of _____, 20____ and the Common Seal of the City of Perth was hereunto affixed by the authority of a resolution of the Council in the presence of:

.....
LORD MAYOR

.....
CHIEF EXECUTIVE OFFICER

WAPC ENDORSEMENT (r.63)

.....
**DELEGATED UNDER S.16 OF
THE P&D ACT 2005**



DATE.....
FORM 6A - CONTINUED

APPROVAL GRANTED

.....
MINISTER FOR PLANNING

DATE.....

11.2 Accelerating Residential Development in the City of Perth

Responsible Officer	Dale Page – General Manager Planning and Economic Development
Voting Requirements	Simple Majority
Attachments	Attachment 11.2A – Research and Findings Report ↓  Attachment 11.2B – City Living Report ↓ 

Purpose

The purpose of this report is to present:

1. Outcomes of investigations into current barriers and disincentives to increased residential development in the City of Perth.
2. Recommended initiatives and incentives and initiatives to stimulate and accelerate residential development in the city.

Recommendation

That Council:

1. RECEIVES the *City Living – Research and Findings Report* (May 2023) included as Attachment 11.2A.
 2. ENDORSES the initiatives and incentives recommended for implementation by the City of Perth, as set out in the *City Living – Summary Report* at Attachment 11.2B and summarised below:
 - a. Residential rates reimbursement for owners of eligible new residential buildings/dwellings
 - b. Implementation of a City Living Campaign (communications strategy)
 - c. Waiving of relevant development application and building permit fees
 3. ENDORSES the City advocating for Federal and State Government action on the range of initiatives set out in the *City Living – Summary Report* at Attachment 11.2B
-

Background

1. The City of Perth *Strategic Community Plan 2022-2023* and the City's recently adopted Local Planning Strategy have set ambitious targets for the city's future growth, aiming to have a population of more than 55,000 residents by 2036, with a long-term aspirational target of 90,000 residents by 2050.
2. On 22 July 2022 the City of Perth Council requested a report on current barriers and disincentives to residential development, and initiatives and incentives to stimulate and accelerate residential development that could be implemented in the 2023/2024 financial year.
3. On 24 January 2023 Elected Members were provided with a briefing note outlining the Administration's proposed approach to the report.
4. At an Elected Member Engagement Session on 14 March 2023, a briefing was provided on the preliminary investigation outcomes; outcomes of engagement to date; and potential initiatives/incentives and advocacy positions.
5. During subsequent conversations with Elected Members, the Administration was requested to:
 - a. remove items considered business-as-usual,
 - b. provide a short list of main initiatives that could be implemented in the 2023-24 financial year, and
 - c. prepare an executive summary of the technical report, highlighting the main initiatives, that could be used as a basis for a final document that would be graphic designed after a Council decision on the item.

Discussion

6. In preparing the report requested by Council in July 2022, analysis was undertaken of current international, national, and state based incentives, and economic and property market data.
7. Relevant literature relating to residential development was reviewed, including documents published by city stakeholders.
8. The City of Perth also engaged directly with developers to gain their views on the subject.
9. The outcomes of this research and analysis are contained in the *City Living - Research and Findings Report* at Attachment 11.2A and indicate that numerous factors impact the desirability and feasibility of residential development, and a range of different mechanisms are available to influence supply and demand.
10. Some of these mechanisms need to be implemented by State and Federal Government, whilst others can be implemented by the City of Perth directly. Therefore, any focussed efforts to successfully support and incentivise residential development in the City of Perth will need to be multifaceted and the responsibility of all three tiers of government.
11. The *City Living – Summary Report* at Attachment 11.2B therefore has two components:
 - a. Specific initiatives and incentives the City of Perth could deliver directly; and
 - b. Advocacy positions the City of Perth could adopt to influence the actions and initiatives of State and Federal Government.
12. The specific initiatives and incentives the City of Perth could deliver directly are as follows:

Residential rates reimbursement

13. A rates reimbursement could be provided, up to a capped amount for a defined period, to attract businesses and residents to a specific area. There are numerous national and overseas examples of business-dedicated zones that benefit from this type of financial incentive.
14. The following criteria/parameters are considered appropriate:
 - a. The rates reimbursement would apply to the Central Perth neighbourhood as defined in the City's Local Planning Strategy.
 - b. Only developers/purchasers of new residential dwellings approved after 1 July 2023 would be eligible.
 - c. Eligible developments would include residential buildings including build-to-sell apartments, co-living (including student housing, and build-to-rent.
 - d. Build-to-rent and co-living (including student housing) will also need to demonstrate achievement of a 5-star Green Star Buildings rating at development approval stage and demonstrate a 5-star NABERS rating each year as part of the rates reimbursement application.
 - e. Serviced apartments (short stay), lodging houses/ hostels, State Government delivered or supported social housing would not be eligible.
 - f. Rates would be reimbursed up to a maximum 50% of rates once paid in full, and an annual application would be required.

City Living Campaign

15. This would be a City of Perth communications strategy to increase awareness of city living, and to promote the benefits of living in the city to potential investors, renters, owner-occupiers, students, and other demographics.
16. This campaign would also include visualisation of five-year capital work programs relating to public realm, lighting, main street refresh, cycle routes, walkability improvements and future community infrastructure.
17. Developers could leverage off this campaign for their own marketing strategies.

Waiving of development application and building permit fees

18. Waiving of development application (planning) and building fees would apply to the Central Perth neighbourhood as defined in the City's Local Planning Strategy.
19. Although waiving these fees may have negligible impact on development feasibility, this will allow the City to communicate an "open for business" mindset to developers, and will form part of the unique value proposition of the city when a developer compares fees with other local government areas.

Stakeholder Engagement

20. The City previously engaged with a number of developers on this topic during development of the City's Local Planning Strategy, and has subsequently engaged with other residential developers as a validation exercise of the feedback previously received. The City has also engaged with the Property Council on a number of occasions. This engagement will be ongoing.

Decision Implications

21. If Council supports the recommendations, the City will commence preparation of the documentation and processes for implementation.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Liveable
Related Documents (Issue Specific Strategies and Plans):	City of Perth Local Planning Strategy The strategy sets a target of 55,000 residents in the City of Perth by 2036

Legislation, Delegation of Authority and Policy	
Legislation:	Section 2.7 of the Local Government Act 1995, Council is responsible for overseeing the allocation of the City's finances and resources and determination of Council policies.
Authority of Council/CEO:	In accordance with Section 2.7 of the Local Government Act 1995, Council is responsible for overseeing the allocation of the City's finances and resources and determination of Council policies.
Policy:	Nil.

Financial Implications

22. The notional cost of implementing the residential rates reimbursement initiative in the 2023/24 financial year would be around \$200,000 in lost revenue, noting this amount may increase over time, depending on take up by the private sector. The rates reimbursements will be funded from the Sustainable and Resilient City Reserve.
23. The City Living Campaign is currently estimated to costs \$75,000. These costs have been factored into the draft budget for 2023/24.
24. The Fees and Charges schedule for 2023/24 will reflect the fee waiving for Development Application and Building Permits (the City's portion) for the Central Perth neighbourhood. It is estimated this could result in a \$200,000 loss of income for the 2023/24 financial year.

Further Information

Length of the Program

25. The waiving of fees for development applications and building permits (City's portion) would operate from 2023/24 to 2025/26.
26. The 2023/24 and 2024/25 financial years would have a greater focus on the approvals and construction of new buildings, with purchasing/occupancy of the new buildings likely to occur in 2025/26 onwards.

27. It is estimated the rates reimbursement initiative could cost the City around \$200,000 in lost revenue in 2023/24, given there is the potential for student housing providers to pursue conversion of existing buildings (like hotels). This could occur in the 2023/24 financial year and would result in the owner of the building being eligible for a 50% rates reimbursement.
28. Providing a three-year residential rate reimbursement would operate until 30 June 2030.
29. Providing a five-year residential rate reimbursement would operate until 30 June 2032

Notional Program timeline

2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30
Planning Approval	Building	Apartment Occupied	Apartment Occupied	Apartment Occupied		
Building Permit						
	Planning Approval	Building	Apartment Occupied	Apartment Occupied	Apartment Occupied	
	Building Permit					
		Planning Approval	Building	Apartment Occupied	Apartment Occupied	Apartment Occupied
		Building Permit				

30. Impact on future financial years - potential loss of revenue modelling scenarios

Scenario One: 3-year rates reimbursement including fee waiving

	Cumulative	2023/24	2024/25	2025/26	2026/27	to	2029/30
Residential Rate Reimbursement	\$1,400,000	\$200,000	\$200,000	\$200,000		\$800,000	
DA fee waiving	\$300,000	\$100,000	\$100,000	\$100,000			
BL fee waiving	\$300,000	\$100,000	\$100,000	\$100,000			
	\$2,000,000	\$400,000	\$400,000	\$400,000		\$800,000	

Scenario Two: 5-year rate reimbursement including fee waiving

	Cumulative	2023/24	2024/25	2025/26	2026/27	to	2031/32
Residential Rate Reimbursement	\$1,800,000	\$200,000	\$200,000	\$200,000			\$1,200,000
DA fee waiving	\$300,000	\$100,000	\$100,000	\$100,000			
BL fee waiving	\$300,000	\$100,000	\$100,000	\$100,000			
	\$2,400,000	\$400,000	\$400,000	\$400,000			\$1,200,000

32. Rates Saving modelling

Rates Baseline: sample of actuals

Building	No. of dwellings	Rates Only	Total Amt (incl. bins and ESL)	Total per DU
Apartment one	138	\$197,660	\$290,750	\$2,107
Apartment two	134	\$152,032	\$232,909	\$1,738
Apartment three	67	\$73,723	\$113,092	\$1,688
Apartment four	388	\$441,514	\$676,006	\$1,742
Co-Living		\$71,620	\$89,454	

For modelling purposes, an average residential rate of \$1,819 per annum for an apartment was adopted.

Rate Reimbursement: Individual Purchaser Scenarios

Average rates p.a.	\$1,819
Average rates with a 50% reduction p.a.	\$909
Cumulative saving over 3 years	\$2,728
Cumulative savings over 5 years	\$4,547

Rate Reimbursement: BTR/ Co-Living/ Student Housing

Average rates p.a.	\$89,454
Average rates with a 50% reduction p.a.	\$44,727
Cumulative saving over 3 years	\$134,181
Cumulative savings over 5 years	\$223,635

33. Environmentally Sustainable Design

Build-to-Rent and Co-Living (including student housing) will also need to demonstrate achievement of a 5-star Green Star Building rating at development approval stage and demonstrate a 5-star NABERS rating each year as part of the rates reimbursement application.

This additional requirement was included because in both instances the building is maintained in one ownership, which means a 50% rate reimbursement would be for the whole building. The annual reimbursement could therefore be in the vicinity of \$45,000 per annum. Given the financial benefit being offered and that the developer retains control of the process from design/planning/construction and on-going management, this requirement was considered appropriate.

Purchasers of individual apartments do not control of the design/ planning/ construction process.

34. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows:

	Question	Response
1.	Will reports in this same format and level of detail be provided in relation to the Sustainable City NOM, which was worded in exactly the same manner as the NOM with gave rise to these report?	<p>Although NOMs themselves may be worded in a similar manner, the type of responses to them may need to differ somewhat given differences in subject matter, technical complexity of subject matter, available information, etc.</p> <p>Notwithstanding the above, the City views all NOMs as being equally important.</p> <p>A draft response to the Sustainable Cities NOM will be presented to EMES on 6 June 2023. The response to the Sustainable Cities NOM has required the expertise and assistance of external consultant, which the Accelerating Residential Development NOM did not require - so the format and content will be somewhat different.</p>
2.	Has the Planning alliance worked with the Economic Development team to see what other policy settings could be changed or introduced, outside of the planning scheme framework, to help meet our goal of more people living in the city ASAP? If so, can the administration outline what works the ED team is undertaking or will be undertaking in the coming FY to meet this goal of more people living in the city ASAP?	<p>Yes.</p> <p>Many of the policy settings reside with other tiers of government, hence the advocacy recommendations in Attachment 11.2B.</p> <p>At the Elected Member Engagement Session (EMES) held on 14 March 2023 a long list of different initiatives was presented for feedback. Based on feedback received at and after the EMES, the list of proposed initiatives was reduced to the list that is now presented at ABS.</p>

Question	Response
	<p>The Economic Development (ED) team plays an important role in engaging with local developers, investors and landowners to assist them with their development due diligence across all asset classes, including residential.</p> <p>In recent times, the ED team has also worked closely with several significant developers and landowners on specific development proposals, to assist with provision of due diligence and market information related to their proposed development (including the potential for inclusion of student accommodation and other residential land uses).</p> <p>The details of these developers and landowners have intentionally not been included in this response but can be discussed with Elected Members offline, if required.</p> <p>The ED team has also worked with Study Perth to provide a strong scope to have them commission a specific Perth Student Accommodation Prospectus (ED is on the consultation team with the project to be undertaken by Urbis).</p> <p>Outreach is also undertaken with Property Agents who list City based properties for sale that have residential development potential.</p> <p>The ED team has been keeping property related stakeholders informed of the progress of these residential related initiatives and the sustainability grants for strata complexes as well as heritage adaptive reuse grant opportunities.</p> <p>When this report (including the final list of initiatives) is approved by Council the ED team will directly engage with relevant investors, landowners and developers as well as industry bodies like Property Council.</p>

	Question	Response
3.	<p>Has the Planning alliance worked with the Property team to see what parcels of land we own or could potentially buy and amalgamate to rezone ourselves and sell to help meet our goal of more people living in the city ASAP? If so, can the administration outline this work undertaken or point to their plan in 2023/24 to see our property portfolio being utilised to see more people living in the city ASAP?</p>	<p>Yes.</p> <p>The focus of 2022/23 has been on the delivery of the Corporate Business Plan objectives which has included investigations into the Tattersalls Bowling site (2 Plain Street) and the Pier Street premises.</p> <p>The plan for the Commercial Services Alliance in 2023/24 will include the following with residential development potential:</p> <p>18 Stirling Street – Feasibility Study</p> <p>337 Wellington Street (Gasworks) – Feasibility Study</p> <p>1-13 Murray Street (Fire Station Car Park) – Feasibility Study</p> <p>42-62 Nelson Street, East Perth (Queens Garden Car Park – Business Case</p> <p>2 Plain Street, East Perth (Masterplan)</p>
4.	<p>Where in this report can we find potential/proposed new measures the City is advising we include which will make it possible to convert existing office/commercial/retail stock to residential? Using King Street as an example – or above our malls where we have heritage buildings – what can be done in this process to allow for an easier/quicker conversion to residential?</p>	<p>The long list of initiatives presented to EMES on 14 March 2023 identified this as an area of opportunity.</p> <p>The City has previously undertaken a study into adaptive reuse, including the C-Grade Office Case Study (2017) which examined the characteristics, requirements and estimated costs and timeframes of five different adaptive reuse schemes (including student accommodation, multi residential and mixed use) related to the traditional Perth C-Grade Office 2017-18.</p> <p>Similar work was also included within the Hay Street Mall Upper-Level Activation Study (2020) which also looked at opportunities (including costings and business case) for reuse including residential in London Court and other forms of residential servicing amenity in the malls in the 20-21 financial year).</p> <p>This was not included in the final list of initiatives contained in this report because it is already being considered as part of new Local Planning Scheme No. 3 and is therefore considered “business-as-usual”.</p>

	Question	Response
		<p>At and after the 14 March EMES, Elected Members asked the Administration to exclude “business-as-usual” initiatives from the final list presented in this Council report.</p>
5.	<p>RE: NRAS on page 26 of the report or page 68 of the PDF – can we still apply for this program before the 2026 date quoted? I understand we have this in place for properties in East Perth currently, but can we apply this elsewhere if we bought land, rezoned it or prepared it for market with some subsidies in place for a builder which could also supplemented the stock via NRAS?</p>	<p>No.</p> <p>In the 2014-15 Federal Budget, the Australian Government announced there would be no further funding rounds for new allocations. Current allocated dwellings, which are held by approved participants in the Scheme, will continue to receive incentives as agreed.</p> <p>The final round of NRAS dwellings that entered into the scheme was 2016 and will exit in 2026.</p>
6.	<p>The conclusion item point 9.0 in the report on page 71 of the PDF does not mention land supply. Can we potentially include this and set some actions to pull this lever through our property team? We have the policy in place which allows for acquiring land, using it to amalgamate blocks, rezone ourselves and prepare it for market so someone else can buy and build.</p>	<p>The list of initiatives presented to EMES on 14 March 2023 included a potential initiative of identifying City owned land suitable for redevelopment for residential apartments, with a focus on innovation, sustainability and housing affordability.</p> <p>It was considered that this could be undertaken in the 2024/25 and 2025/26 financial years. This timing reflects an acknowledgement of the time and resources needed to undertake this work, and the existing priorities and commitments of the organisation.</p> <p>Given the Notice of Motion requested a focus on 2023/24, potential actions in future years have not been short-listed in the ABS report.</p>
7.	<p>what is the effect of the council “agreeing” something? Why has this been determined to be the appropriate resolution?</p>	<p>Recommendation 3 is seeking Council’s agreement that the advocacy positions proposed are the ones the City should pursue with the State and Federal Government. If Council does not agree with any of the positions proposed, the City will not pursue them.</p>

	Question	Response
		<p>If there is a preference to use the wording “APPROVES” or “ENDORSES” the advocacy positions set out in the City Living – Summary Report at Attachment 11.2B, this change can be made to the recommendation.</p>
8.	<p>Why do the incentives only apply to the central Perth neighbourhood? Isn't the primacy of this neighbourhood office space? Similarly for northbridge, don't we otherwise prefer this to be an entertainment precinct? I'm all for incentivising residential development but this seems inconsistent with other planning documents.</p>	<p>At the Elected Member Engagement Session on 14 March 2023, it was confirmed by the Lord Mayor that the focus of his Notice of Motion was on the Central Perth Neighbourhood.</p> <p>The Local Planning Strategy identifies an overall residential population target of 55,000 residents by 2036. This target is broken down for each neighbourhood, with the Central Perth Neighbourhood having a target to increase the residential population from 5,672 to 12,375.</p> <p>While the Central Perth neighbourhood will continue as an office, retail and cultural area, the strategy is seeking to strengthen the residential population because of the benefits this brings in terms of supporting business and bringing vitality of the area.</p> <p>It is considered that the focus on the Central Perth Neighbourhood also aligns with the approach being taken in the new Local Planning Scheme No. 3. Specifically, the briefing note on residential development incentives to Elected Members (November 2022) identified the approach would investigate higher incentives for residential development in areas that are not being prioritised by the development industry.</p> <p>In terms of the Northbridge Neighbourhood, this extends from the freeway through to the McIver Train Station. Amendment 41 adopted the core area of Northbridge as an entertainment Precinct, however the areas outside this have been identified in the Local Planning Strategy as intensification areas. The residential population of this neighbourhood is expected to grow from</p>

	Question	Response
		<p>2,053 to 4,125 residents, especially east of Beaufort Street. Like the Central Perth area, it is acknowledged that increasing the residential population is an important element to creating a vibrant mixed-use area.</p>
9.	<p>Are our council owned sites and appropriate details on the public website for potential buyers to review?</p>	<p>No.</p> <p>As per Council Policy 2.7, the City’s property portfolio is classified as Income Generating, Strategic Holding, Community Purpose or Operational.</p> <p>A property may be considered for sale in accordance with the following “Sale criteria”:</p> <p>The Property has no alignment to the aspirations of the Strategic Community Plan or other Council endorsed strategic plans</p> <p>The Property has limited income generating and Future Development Potential</p> <p>The Property does not have a strategic fit</p> <p>The property is not required for operational purposes; or</p> <p>The Property has been identified for sale during the annual budget process or otherwise.</p> <p>On this basis, council owned sites and appropriate details are not made available on the City’s website.</p>
10.	<p>How do buyers submit bids are there term sheets and or forms to submit offers?</p>	<p>Any off market approach will typically include initial discussions with the Properties Unit which may lead to the development of a terms sheet as part of an ‘offer and acceptance’ process. Any such process which leads to a potential ‘disposal’ must follow the relevant sections of the Local Government Act.</p>

	Question	Response
11.	<p>other than manually checking the interactive map, is their indicative use of the sites listed? Or preferred use of the sites available. I.e. this site preferred use is residential or commercial, so it aligns with council policies and strategies?</p>	<p>The process of identifying land under City ownership and cross referencing its potential land use is a manual process. Then each site must go through a detailed process to determine options and highest and best use opportunities balanced with supply and demand dynamics.</p> <p>The process for land under City ownership is the same as for all land.</p> <p>Once a person has identified a property using the City's Geohub maps, they would then go to the Planning Schemes webpage and open schedule 3 (Use Group tables) of the CPS2 which lists all land permissible uses for each precinct.</p>
12.	<p>Is there a feedback mechanism for potential bidders or a data room with site and title info? I'm trying to get this portfolio and the property team to be an enabler for our overall strategy of getting more people to live in the city.</p>	<p>There is no data room related to the City's property portfolio that is made publicly available by the City.</p>
13.	<p>Is there a Requirement under Act or Regs to keep a publicly available record of all the land we own?</p>	<p>No, there is no requirement. Section 5.94 of the Act prescribes the information a local government can make <i>publicly</i> available for a person to inspect. The information prescribed in this section does not extend to a local government's land.</p>
14.	<p>Paragraph 14, Page 42 Criteria of Parameters is there a number of years set for the rates reimbursement? Could this be added to the paragraph 14 and also the estimated impact in the forward years as well?</p>	<p>Yes, it is proposed that an owner could obtain a rate reimbursement for 3 years. This will be included into the report.</p>

	Question	Response
15.	Could we have an example of the rate saving from the proposed concession?	Modelling of rate savings for both apartment owner and co-living will be included into the report.
16.	Could we ask for five-year modelling?	This will be included into the report.

City Living

Accelerating Residential Development in the
City of Perth

Research and Findings Report

May 2023

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1.0 INTRODUCTION

The City of Perth Strategic Community Plan 2022-2023 and the City's recently adopted Local Planning Strategy have set ambitious targets for the city's future growth, aiming to have a population of more than 55,000 residents by 2036, with a long-term aspirational target of 90,000 residents by 2050.

On 22 July 2022 the City of Perth Council requested a report on current barriers and disincentives to residential development, and initiatives and incentives to stimulate and accelerate residential development in the city.

In preparing this Research and Findings Report, current international, analysis has been undertaken of current international, national, and state based incentives, and economic and property market data. Relevant literature relating to residential development has been reviewed, including documents published by city stakeholders. The City of Perth has also engaged directly with developers to gain their views on the subject.

The findings indicate that numerous factors impact the desirability and feasibility of residential development, and a range of different mechanisms are available to influence supply and demand. Some of these mechanisms need to be implemented by State and Federal government, whilst others can be implemented by the City of Perth directly. Therefore, any focussed efforts to successfully support and incentivise residential development in the City of Perth will need to be multifaceted and the responsibility of all three tiers of government.

The City of Perth is responsible for improving the public realm, improving walkability, providing community facilities and quality open spaces – all factors which influence decisions to develop or live in the city.

Safety and security are also important elements of a liveable city and are a shared responsibility between the State Government and the City of Perth. The City provides a CCTV network, Safe City ranger services and is implementing a significant program of lighting improvement. The State Government is responsible for the provision of police services in the city, to maintain public order and enforce the law. This shared responsibility is ongoing but is not the focus of this report as many of the actions needed in relation to safety and security are already being implemented.

An important tool available to the City of Perth to encourage residential development is the planning framework. The City's Local Planning Strategy identifies planning incentives that will be implemented through new Local Planning Scheme No. 3. Given this planning work is already being undertaken, this Research and Findings Report focusses on the following non-planning levers that can be used to influence supply and demand of residential development.

The goal of an increased residential population in the City of Perth is shared by the City of Perth and the State Government, and one that can only happen with private sector confidence and investment. Once this report is released, further and ongoing engagement with the development industry and the State Government will be important to ensure that the goal of 55,000 residents by 2036 is achieved.

Overall, the report identifies that there are many mechanisms or incentives in place or planned to facilitate or incentivise residential development in the city. While some factors affecting residential development are heavily market dependent, the report finds that a range of complementary financial and taxation measures could be implemented by the City of Perth, as well as the State and Federal

Governments. Combined, these actions and incentives have the potential to accelerate residential development in the City of Perth.

2.0 INTERNATIONAL, NATIONAL AND LOCAL INCENTIVES AND INITIATIVES

It is important to distinguish between two types of incentives: regulatory and funding.

Regulatory incentives, such as density bonuses, flexible design standards, reduced parking requirements, and quicker development approvals, are cost-effective and can be implemented quickly, but may not be as effective in increasing housing supply as funding incentives.

Financial incentives, such as taxation policy, fee reductions, the use of public land, public funding and infrastructure directly impact the financial feasibility of a project and can be more effective in increasing housing supply (National Multifamily Housing Council [NMHC] n.d.).

In Australia, various mechanisms influence the delivery of housing. The Federal Government is responsible for taxation policy and funding programs that impact housing demand and feasibility. The State can have a role in funding and taxation as well as strategic approaches to supply. Local governments are responsible for policies that impact housing supply.

The following section provides a summary of these incentives and initiatives.

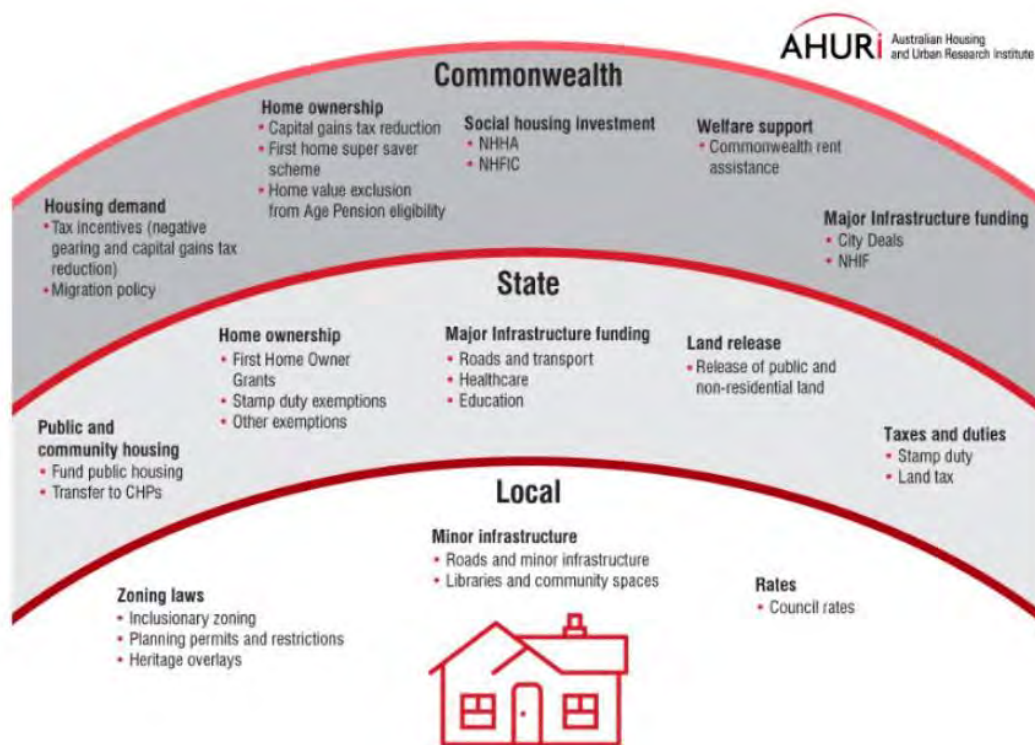


Figure 1: Housing Policy Levers of Federal, State and Territory and Local Governments (AHURI 2018).

2.1 International incentives and initiatives

2.1.1 France

France has implemented various mechanisms to increase residential dwellings, with a focus on both the demand and supply sides of the equation.

France offers income tax deductions for real estate investors. Additionally, France has created several programs aiming to provide financial benefits to investors in return for targeted investment purposes, such as the provision of affordable rentals, revitalisation of city centres, renovation of heritage buildings for residential use, and improvements to building sustainability (Ministry of Economic Finances and Industrial and Digital Sovereignty n.d.).

These initiatives are complemented by a mandatory quota of social housing provision imposed on each local government and a rent-to-buy program which allows a buyer to exercise an option to buy the dwelling after paying a low deposit and rent for a defined period (Ministry of Ecological Transition and Territorial Cohesion 2022; Notary of France 2019b). Furthermore, first-home buyers can benefit from a 0% interest rate on a defined portion of their loan amount, and specific zones may benefit from a range of tax concessions, such as income tax, payroll tax, and council, rate, and stamp duty concessions, to revitalize particular areas (French Senat 2003).

More recently, the French government launched a city centre revitalisation program by investing five billion euros to support housing, transportation, businesses, heritage areas, public services (including health, sports, and public amenities), and sustainability objectives (French National Agency of Territorial Cohesion 2022).

In summary, the French government has made a significant impact in driving the demand for and supply of residential development through various programs, initiatives, and zoning measures.

2.1.2 Canada

Canada has implemented several incentives at both the national and local levels to promote residential development (Canada Mortgage and Housing Corporation 2023). The Housing Accelerator Fund, for instance, provides financial support to developers in providing affordable housing.

At the local level, the City of Fort Saskatchewan provides a local tax exemption for multi-residential development in brownfield areas for 15 years, with a limit of 5% of capital works. Additionally, a grant equivalent to 3% of eligible capital expenditure for multi-residential development is available for projects that don't qualify for the tax exemption scheme (City of Fort Saskatchewan. n.d.).

Similarly, the larger neighbouring City of Edmonton has established a grant program for inner city residential development with 50 or more new dwellings and a total capital works value of over \$10 million CAD. The grant is distributed over five years and equals the difference between taxes calculated at the time of the development application and the growth in taxes over five years. This effectively freezes local taxes for five years. The program has led to the construction of 10 apartment buildings between 2021 and March 2022, providing a total of 2,341 dwellings.

2.1.3 United Kingdom

To promote economic growth and development, the Birmingham City Council has divided the city into six economic zones, each with a distinct identity focused on areas such as advanced manufacturing,

environmental enterprise, and life sciences (Birmingham City Council 2012). Within the City Centre Enterprise Zone, the Council has implemented specific initiatives to facilitate development, including infrastructure funding, streamlined planning processes, rate exemptions, gap funding programs, and business support initiatives. However, these initiatives have primarily targeted businesses rather than residential development.

2.1.4 Singapore

Singapore's residential supply is heavily controlled by the government, with around 80% of households living in dwellings constructed by the Housing and Development Board (HDB), the primary government agency responsible for housing provision (Pawson et al. 2022). Most HDB dwellings are occupied under long-term 99-year leases. While the HDB was initially established to address the housing shortage in the 1960s, it has continued to play a significant role in housing provision through the Built to Order system, which aims to balance supply and demand.

2.2 National

The Federal Government has recently launched two housing incentive programs, the National Housing Accord (2022) and the Housing Australia Future fund. The National Housing Accord aims to construct one million homes between 2024 and 2029, while the Housing Australia Future fund will provide \$500 million per year to finance the construction of 40,000 social and affordable homes during the same time period.

There are, however, concerns that these programs may not be able to address the significant demand for social and affordable housing. For example, there were 175,600 households on a waiting list for social housing nationally in 2021, and over 200,000 households required affordable housing in Western Australia alone in 2020 (Australian Institute of Health and Welfare 2022; Infrastructure Western Australia. n.d.).

2.3 State Governments

Across the states, stamp duty, land tax, grants, and low deposit schemes are the main tools to encourage residential growth. However, it is essential to note that these incentives mainly focus on the demand side of residential development.

2.3.1 Low-Deposit Schemes

Low-deposit schemes allow acquisition of a property with a deposit as low as 2% of the purchase price with revenue and purchase price caps.

The interest rate charged by Keystart in Western Australia is currently 8%, which is generally higher than those offered by mainstream lenders (between 5.24% to 6.82%). This is because Keystart is a government-backed scheme designed to help low to moderate-income earners access home ownership. Despite the higher interest rates helping to offset the risks associated with lending to this demographic, the scheme can be a good option for those who are struggling to save a large deposit.

2.3.2 Stamp Duty

There are numerous stamp duty incentives targeted to specific demographics (first home buyers and pensioners) and/or residential development types such as the Off the Plan Stamp Duty rebate in Western Australia.

Down-sizing homeowners, who may be empty nesters or retirees, are not currently provided with stamp duty incentives to encourage them to move into smaller homes that better suit their lifestyle needs. Additionally, foreign buyers are required to pay an additional stamp duty surcharge on top of the standard stamp duty fees, which can vary between states and range from 7% to 8%. These measures are designed to discourage foreign buyers from purchasing property in Australia and to reduce the impact of foreign investment on the domestic housing market.

2.3.3 Land Tax

Land tax is a mandatory levy imposed by all states, which may include additional surcharges based on specific criteria such as infrastructure, vacant properties, or foreign ownership.

Recently, several states have implemented land tax concessions to incentivise built-to-rent (BTR) developments. In Queensland, residential developments that provide 10% of affordable rentals are eligible for a 50% land tax reduction for up to 20 years. Similarly, Victoria offers a land tax incentive measure for BTR developments, which lasts for 30 years and has a different set of conditions such as the creation of over 50 dwellings and long-term leases (Victoria State Revenue Office, 2022). In Western Australia, a 50% tax discount will be available for large-scale BTR developments commencing construction from 1 July 2023; however, further details on eligibility and the duration of the program are yet to be determined (Department of Finance, n.d).

2.3.4 Infrastructure Development Fund

The Western Australian Government has recently launched an Infrastructure Development Fund worth \$80 million, which is available from March 2023 to September 2024 and split between regional and metropolitan areas (Department Planning Lands and Heritage, 2023). The Perth metropolitan area will receive \$40 million of the fund, which is divided into two streams that can unlock the potential for infill development:

- The apartment rebate stream provides funding assistance of \$10,000 per new apartment to cover infrastructure charges and/or connection costs from Western Power or the Water Corporation.
- The unlocking infill precinct stream provides funding for works and/or upgrades to water, wastewater, and electricity supply infrastructure that is necessary to facilitate medium to high-density residential infill development within precincts.

This State initiative has the potential to drive residential growth in the city by promoting the construction of new apartments and the upgrading of infrastructure in areas that are suited for infill development.

2.4 City of Perth

2.4.1 Local Planning Strategy and new Local Planning Scheme No. 3

The Local Planning Strategy sets a target of 55,000 residents in the City of Perth by 2036. To achieve this target the strategy includes various actions involving:

- Reviewing existing plot ratios to ensure appropriate capacity to deliver future development.
- Expanding the areas covered by Bonus Plot Ratio for residential development.
- Expanding the residential Bonus Plot Ratio incentive to include Co-Living and Build-to-rent.

- Investigating car parking provisions that enable adaptability, reduction and unbundling.
- Introducing Bonus Plot Ratio for the delivery of affordable Housing
- Preparation of a Community Infrastructure Plan to support the recently created Community Infrastructure Reserve.

2.4.2 Public Realm Improvements

The public realm is critical to the attracting residents and developers. The following actions/initiatives are currently being undertaken for public realm improvement purposes:

- A 10-year functional and aesthetic lighting improvement plan worth an estimated \$55 million.
- A 5-year public realm improvement program comprising street refresh, wayfinding, laneway upgrades, and two-way streets.
- A walkability plan improving removing barriers to and improving pedestrian experience across the city.
- Updating the City's cycle plan that will inform the delivery of additional cycling infrastructure.
- Preparation of an Open Space Plan that will indicate upgrades and improvements needed to the City's parks and open spaces.
- Implementation of the Urban Forest Plan to increase canopy cover.

These actions are reflected in the City's Neighbourhood Place Plans, which are updated yearly and include a range of actions at the neighbourhood level that will improve the public realm:

- Feature lighting.
- Street tree planting and greening.
- Public amenities.
- Improvements to safety and security through lighting, CCTV cameras, and place activation.
- Streetscape improvements.
- Park playground equipment and exercise equipment installation or upgrade.

3.0 FACTORS AFFECTING RESIDENTIAL DEVELOPMENT

3.1 Western Australia Economic Conditions

Despite the challenges posed by the Covid-19 pandemic, the Western Australian economy has remained strong, thanks to favourable conditions in the mining sector, low-interest rates, and government support measures. In response to the pandemic, the government has invested in infrastructure, resulting in a tight labour market, increased business investment, and a rise in household savings. Additionally, the housing sector has benefited from government financial stimulus.

In the short term, the economy is expected to remain robust, with continued investment in sectors such as health, tourism, and infrastructure. However, several factors could negatively impact the economy in the medium to long term. These include continued interest rate increases and continued inflationary conditions, global economic policy shifts, supply chain disruptions, rising operating costs, and labour

shortages. These factors could lead to declining business confidence and increasing unemployment, which, in turn, could reduce household consumption and consumer confidence.

	2021-22 Actual	2022-23 Budget Year	2022-23 Mid-year Revision	2023-24 Outyear	2024-25 Outyear	2025-26 Outyear
State Final Demand	5.5	4.0	4.5	3.0	2.25	2.5
Gross State Product ^(a)	3.1	2.0	3.0	1.0	1.75	2.25
Employment	5.4	2.0	1.75	1.25	1.25	1.25
Unemployment Rate ^(b)	3.7	3.75	3.5	4.0	4.0	4.25
Population	1.1 ^(c)	1.2	1.5	1.5	1.6	1.6
Consumer Price Index ^(d)	5.1	2.75	5.25	3.25	2.5	2.5
Wage Price Index	2.2	2.75	3.5	3.75	3.5	3.25

Table 1: Economic Forecasts for Western Australia (Chamber of Commerce and Industry WA [CCIWA]). 2023).

Despite these challenges, the Western Australian mining sector is expected to continue playing a critical role in economic recovery and global decarbonisation objectives. The region can also leverage emerging trends in energy markets, global trade patterns, and technological advancements.

In summary, while the current economic outlook is strong, there are potential risks in the medium to long term. It is predicted that the economy will return to pre-pandemic conditions between 2024 and 2025, with a reduction in interest rates and inflation expected to boost investments. Overall, the Western Australian economy remains resilient and adaptable, with opportunities for growth and development in the face of both challenges and opportunities.

Forecasts ^{1,2}	2021-22 Actual	2022-23 Forecast	2023-24 Forecast	2024-25 Forecast
Economic Activity				
Household Consumption	5.6%	3.0%	0.75%	2.25%
Dwelling Investment	2.3%	-1.75%	8.0%	-1.25%
Business Investment	4.0%	4.0%	9.0%	2.5%
State Final Demand	5.6%	3.5%	2.75%	2.0%
Exports	-3.2%	6.5%	1.5%	0.5%
Imports	0.2%	10.5%	6.0%	2.0%
Gross State Product	3.1%	4.5%	1.75%	1.25%
Labour Market and Prices				
Unemployment	3.75%	3.5%	4.0%	4.0%
Inflation	6.0%	6.5%	3.75%	2.75%
Wages	2.2%	3.75%	3.5%	3.5%

Table 2: Economic Activity, Labour Market and Price Forecast for WA (CCIWA 2023).

3.2 Western Australian Residential Property Market

The Perth residential property market experienced a decline in median prices until the Homebuilder program was announced in response to the Covid-19 pandemic. This program, which offered a total of \$55,000 in grants for buyers willing to construct a new home, led to a significant increase in building activity. However, due to various factors such as global supply chain issues and skill and material shortages impacting new dwelling constructions, the market shifted towards existing homes, leading to a competitive property market and a surge in median house prices to a high of \$542,000.

Although the market is expected to remain strong in the short to medium term due to factors affecting supply, such as the withdrawal of first home buyer and investor activity, low levels of completion from the Homebuilder program, and cost escalation remaining elevated until 2024, an increase in supply is expected in the longer term due to economic pressures easing and continuous population growth. This is expected to result in listings trending back to the long-term average and a softening of prices.

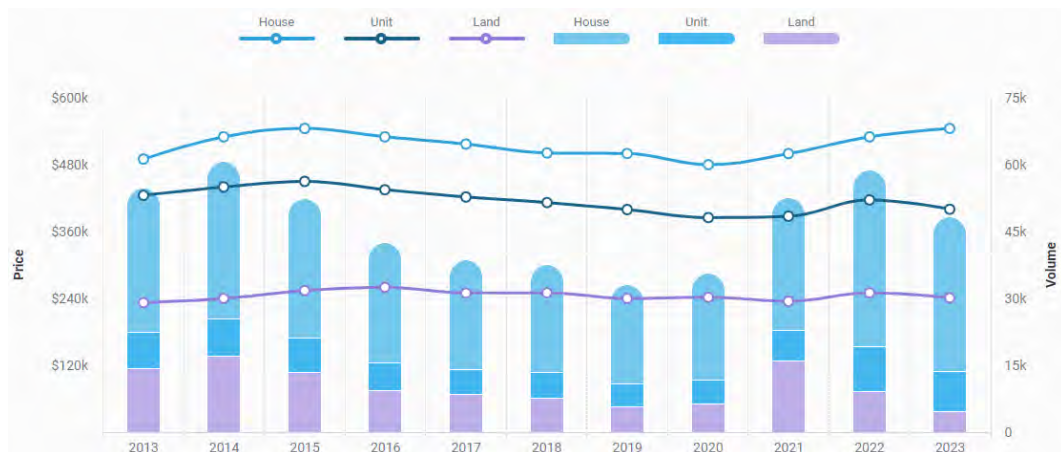


Figure 2: Perth's Median Price and Sales Volumes (REIWA 2023).

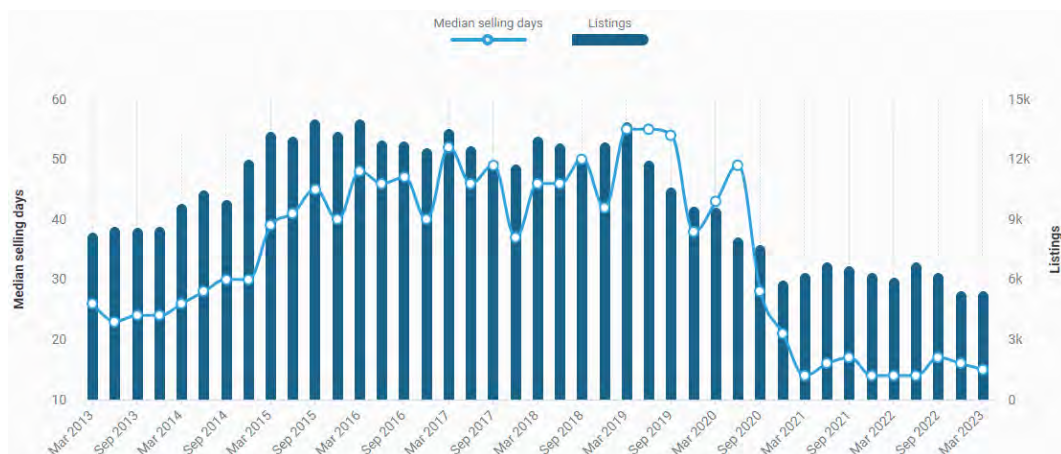


Figure 3: Perth Listings and Median Selling Days (REIWA 2023).

3.3 Western Australian Rental Market

The tight rental market in Perth is a result of the low supply of rental properties and high demand from renters. As a result, the vacancy rate has dropped to a very low 0.7% (REIWA n.d.), leading to an increase in the median house rental price to \$550 per week and a reduction in the median days to rent (HIFG 2021A; HIFG 2021B; REIWA 2023).

This trend is expected to continue in the short to medium term due to the ongoing demand for rental properties, generated by permanent migration and slow building completion. This is likely to lead to affordability issues for renters and impact the overall economy, as higher rent expenses reduce wages spent on the consumption of goods and services (UDIA 2023).

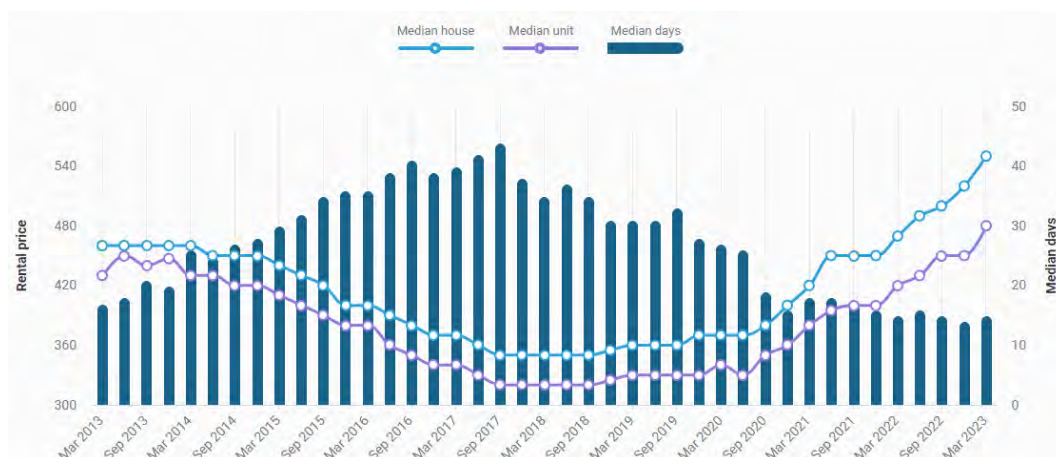


Figure 4: Rental Price and Median Days to Rent (REIWA 2023).

3.4 City of Perth Residential Market, Future Population and Housing Trend

3.4.1 City of Perth’s Residential Market

The Homebuilder program did not have a significant impact on the residential market in the City of Perth. In fact, despite initial price increases, prices continued to decline until 2021 when demand shifted towards established homes, resulting in a rise in the median house price and a decrease in median selling days. Price growth disparities exist among different neighbourhoods within the City of Perth due to various locational, market and economic factors, as demonstrated in the figure above.

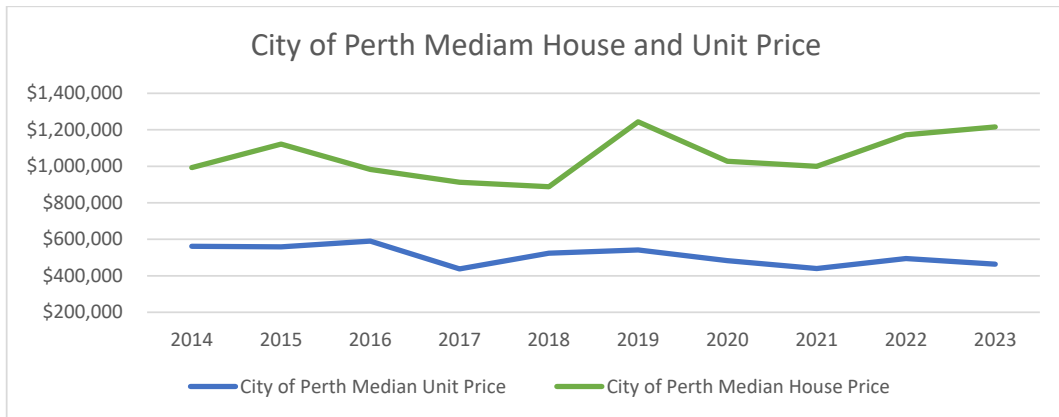


Figure 5: City of Perth Median House and Unit Price (REIWA 2023).

Furthermore, the City of Perth has a significant price difference when compared to the median house and apartment prices of the Perth Metropolitan area, which may impact its ability to attract potential residents.

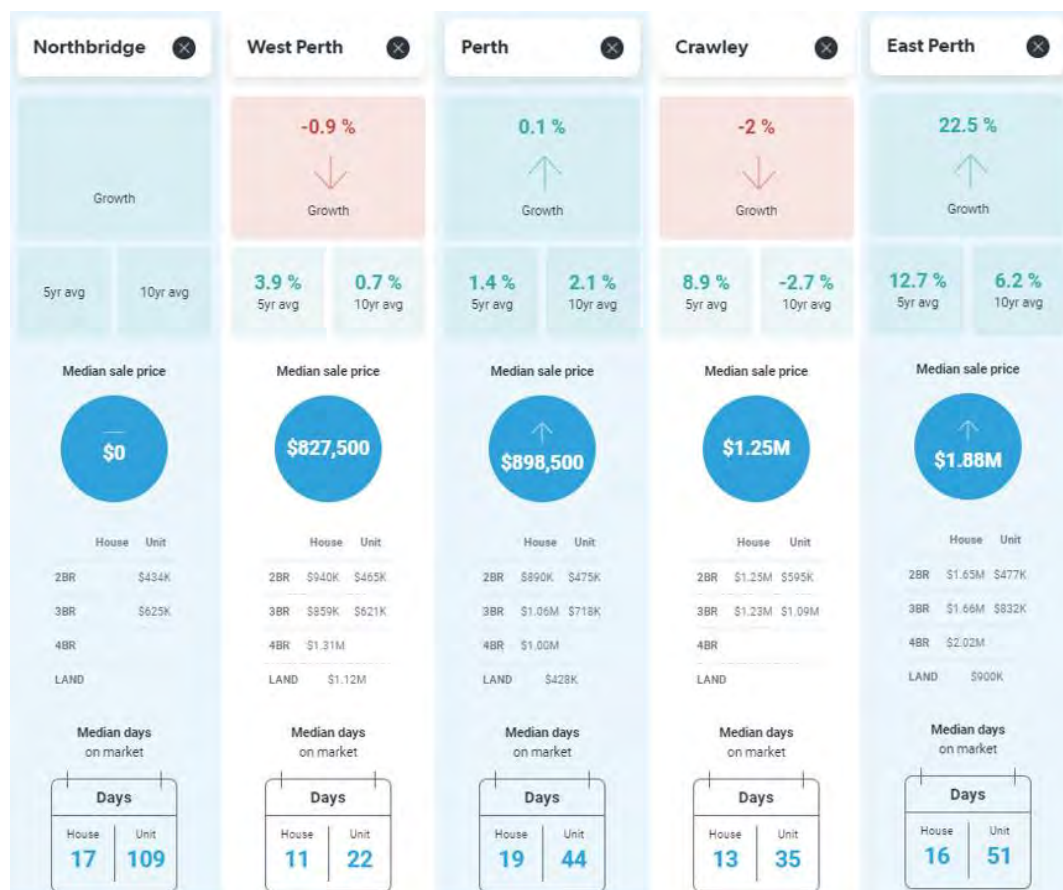


Figure 6: City of Perth Neighbourhood Residential Market Data (REIWA 2023).

It is important to note that the City of Perth will face increased competition from the surrounding suburbs, as depicted in the map below. Therefore, while the apartment market in the City of Perth is likely to experience price growth in the short to medium term due to the tight market, easing economic conditions are expected to result in more supply entering the market, which will cause price growth to slow down in the medium to long term.

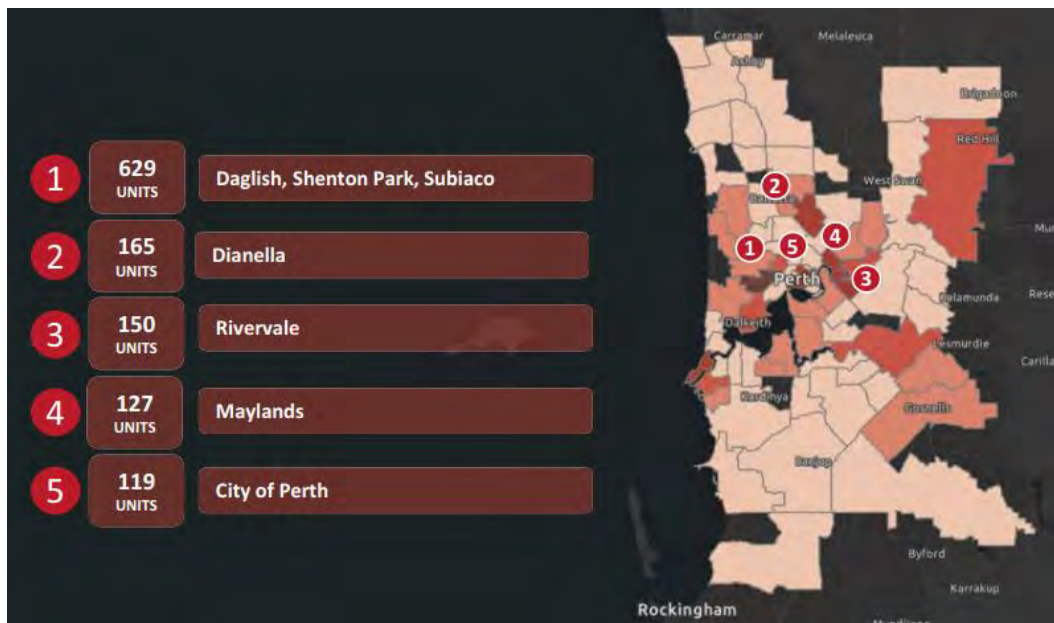


Figure 7: Apartments Pipeline (UDIA 2023).

3.4.2 City of Perth’s Rental Market

The rental market in the City of Perth is also experiencing a high level of demand and low supply, leading to an increase in median rental prices and a reduction in median days on the market, as shown in the table below. This trend is similar to the overall residential market and is expected to continue with strong price growth in the short to medium term. However, an increase in supply may lead to a softening of the rental market in the longer term.

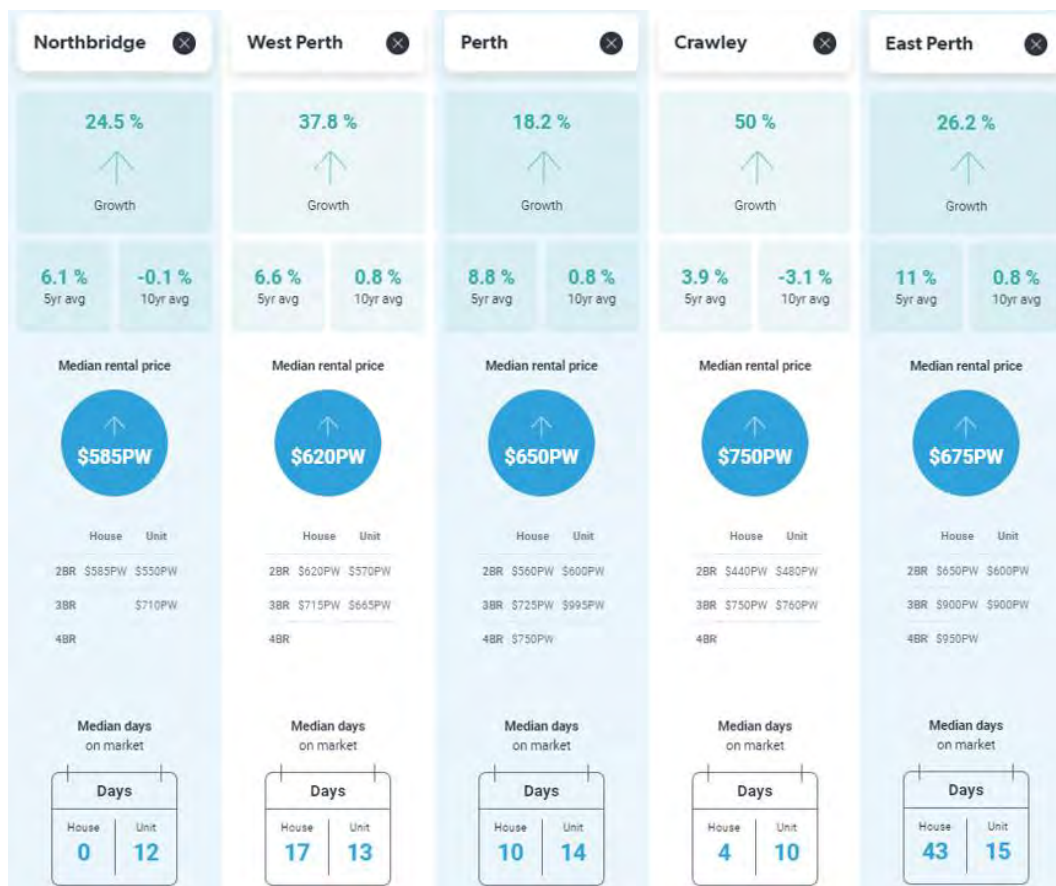


Figure 8: City of Perth Neighbourhood Rental Market Data (RIEWA 2023)

3.4.3 City of Perth's Dwelling Trend

Figure 9 below shows that the average yearly dwelling growth in the City of Perth was 5.72% (555 dwellings per year) between 2001 and 2021. The Local Planning Strategy proposes a minimum dwelling target of 27,355, with an average yearly dwelling growth rate of 3.2% (648 dwellings per year) between 2021 and 2036. It is important to note that this growth rate calculation does not consider the implementation of measures outlined in the Local Planning Strategy to reach the target.

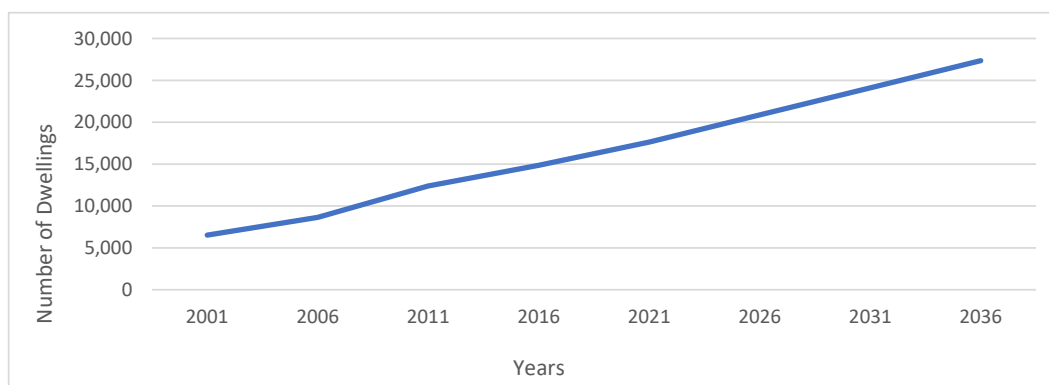


Figure 9: City of Perth Population Growth (CoP Local Planning Strategy 2023; Forecast.id n.d.).

The map below provides further information about the distribution of dwellings across the City of Perth's neighbourhoods. The City of Perth has a history of being an area where people invest in residential property, as almost 60% of total residential dwellings are rented, while less than 30% are owned. This trend has been consistent since 2001. In comparison, inner Perth local government authorities have a tenure composed of 43% rented dwellings and almost 50% owned dwellings. This data indicates that the City of Perth is perceived as an investment area rather than a place where people want to settle and live permanently, which impacts the quality of life for residents. Given the current dwelling target, it will be important for the City to attract more owner-occupiers to improve social cohesion and a sense of place and belonging.

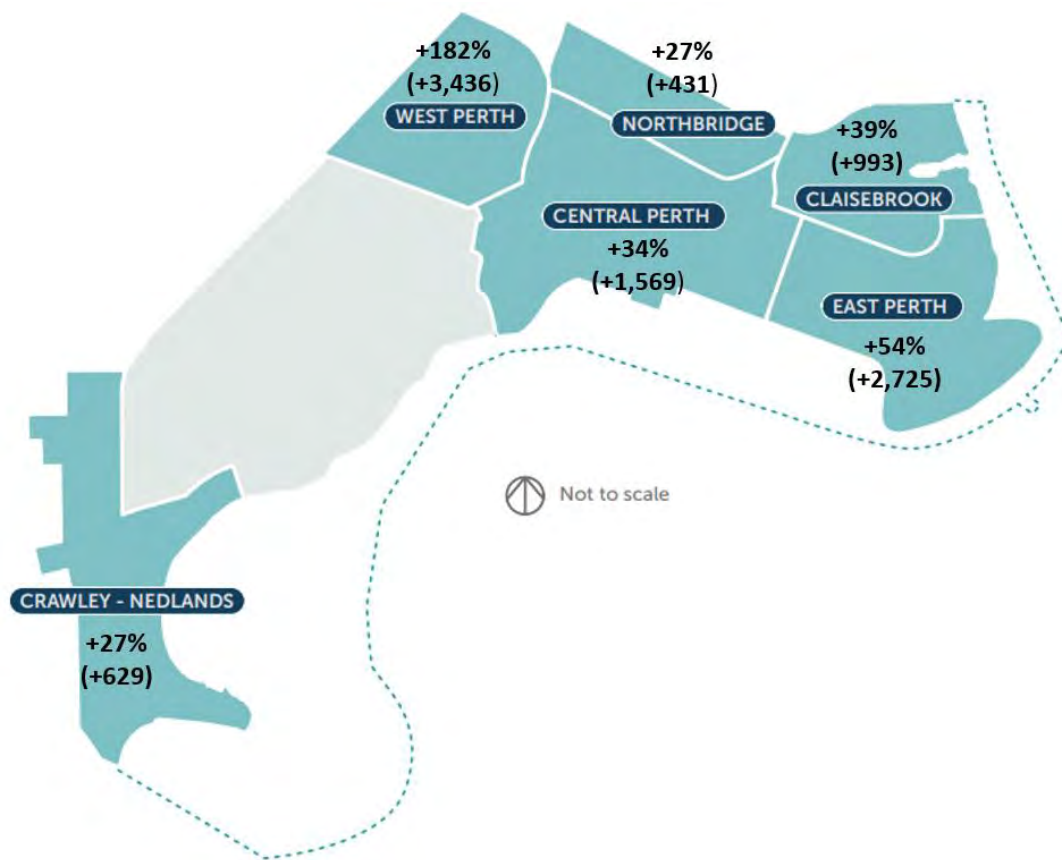


Figure 10: City of Perth Neighbourhoods - Dwelling Growth to 2036 (CoP Local Planning Strategy 2023).

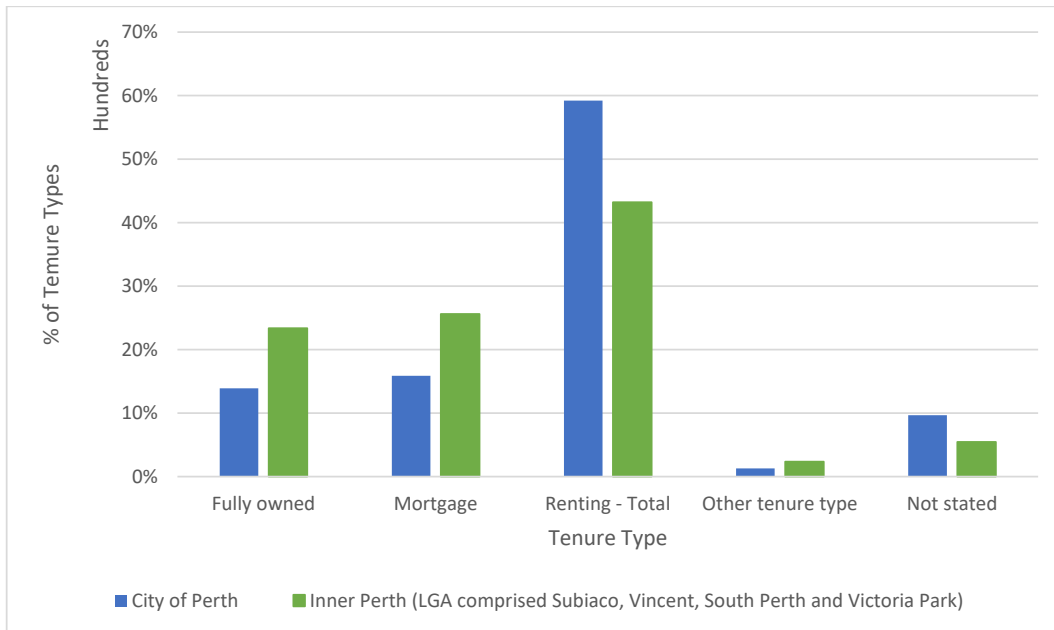


Figure 11: Tenure types City of Perth and inner Perth LGA (Forecast.id n.d.).

3.4.4 Population Trends

The graph below illustrates that the City of Perth experienced an average yearly population growth of almost 6% or 916 people between 2001 and 2021. If the Local Planning Strategy’s population target of 25,543 is to be achieved by 2036, the average yearly population growth rate is forecasted to be 4.96% or 1,784 people. However, it is worth noting that this percentage calculation does not consider the fact that the Local Planning Strategy measures have yet to be implemented, and adjustments may be required to monitor population growth accurately.

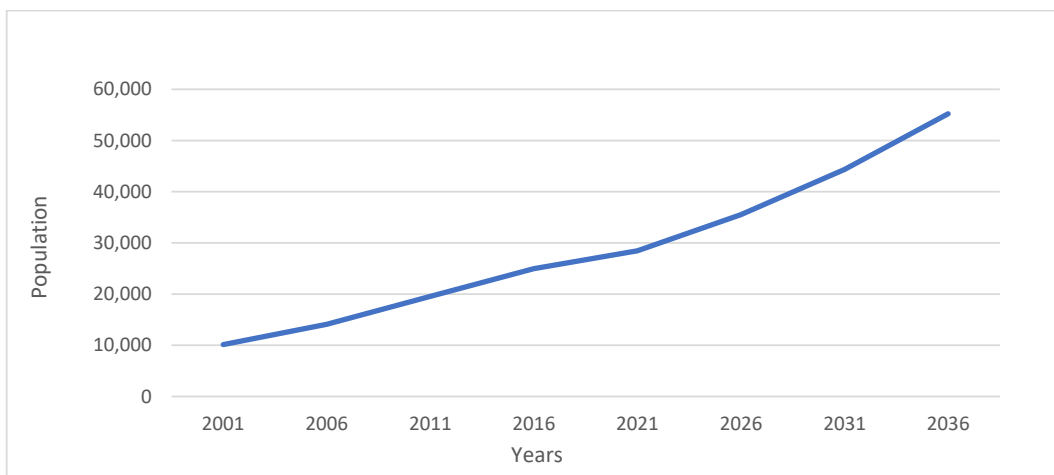


Figure 12: City of Perth Population Growth (CoP Local Planning Strategy 2023; Forecast.id n.d.).

The map below provides further information regarding population distribution across the City of Perth's neighbourhoods. The graph below indicates that the population within the City of Perth will be ageing, with the age cohort 0 to 24 increasing by only 1% between 2021 and 2046. Meanwhile, the age cohort 25 to 50 will decrease by 5.4%, and the age cohort over 50 will increase by 4.4%, representing 46% and 28.32% respectively of the total population living within the City by 2046.

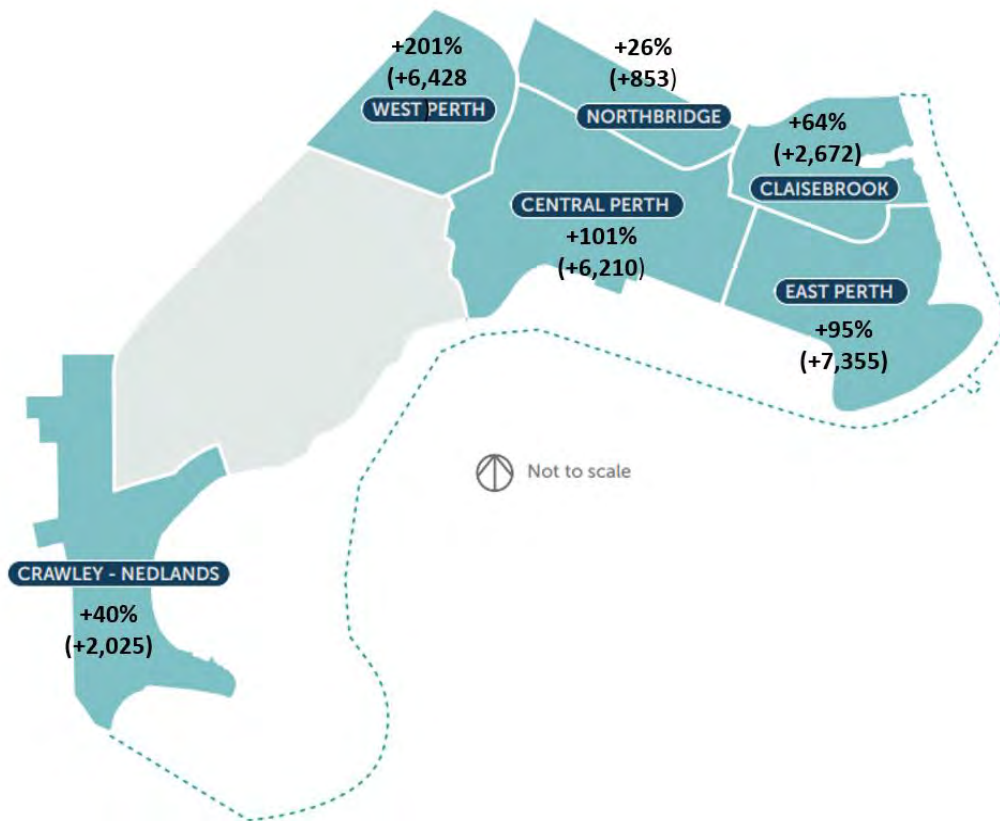


Figure 13: Neighbourhood Population Growth to 2036 (CoP Local Planning Strategy 2023).

In 2021, couples without children and lone person households were the dominant household types in the City of Perth, as shown in the graph below. This trend is expected to continue in the years leading up to 2046, with a larger growth in lone person households.

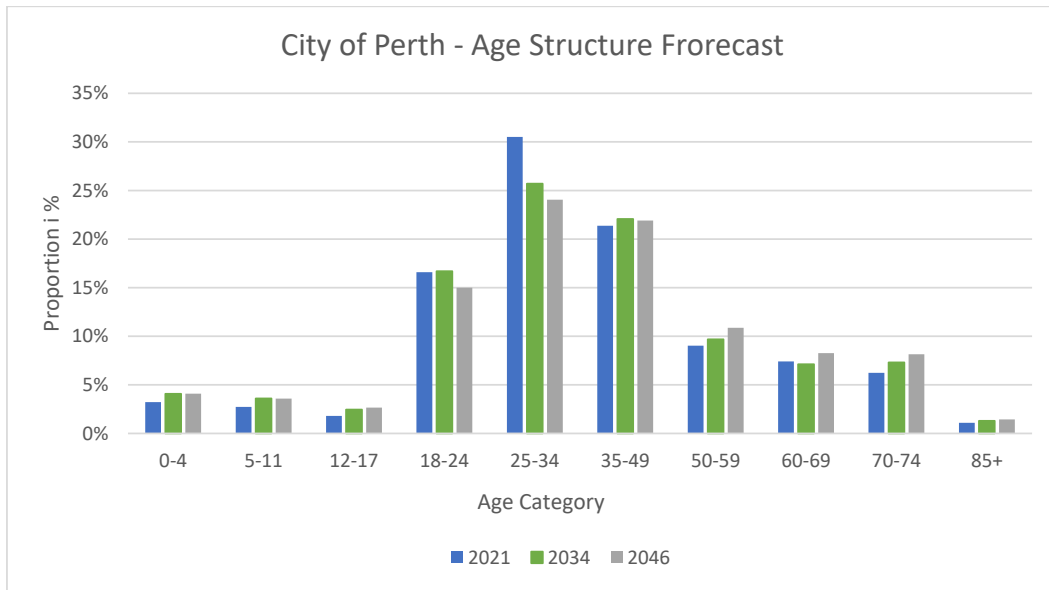


Figure 14: City of Perth age structure forecast (Forecast.id n.d.).

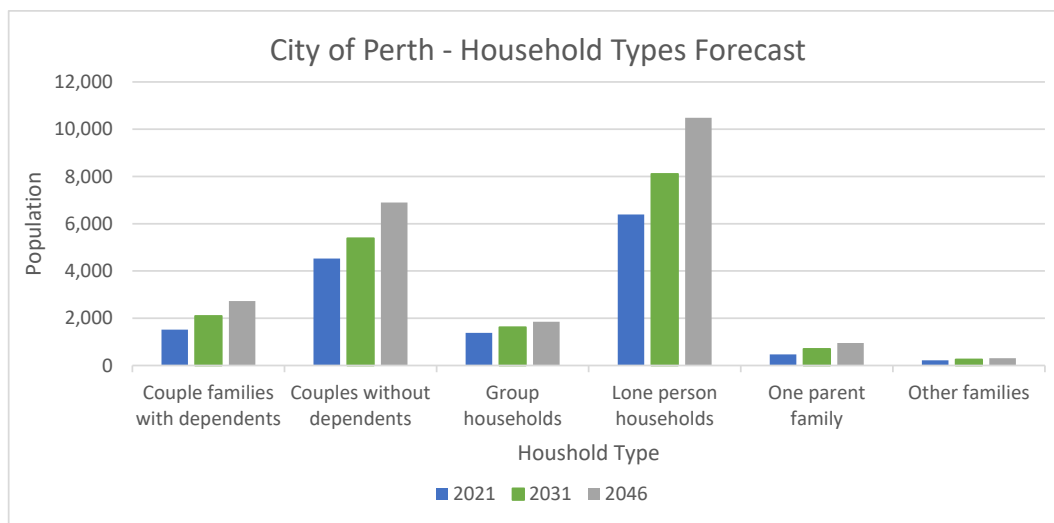


Figure 15: City of Perth Household type forecast (Forecast.id n.d.).

As the population continues to grow, the City of Perth must ensure that it caters to the future needs of its residents, such as providing suitable dwellings, infrastructure, and services.

4.0 DEVELOPMENT PROCESSES AND TIMEFRAMES

Development projects are impacted by various factors, and some of the most significant ones are construction costs, construction period, and development approval (DA). A delay in the construction period or an increase in construction costs can have a significant impact on the project's internal rate of return (IRR) and residual land value (RLV).

Similarly, if the developer or the market cannot absorb the loss generated by an increase in development timeframe and cost, the project may not proceed. Therefore, it is essential to carefully consider all the factors that can impact a development project and plan accordingly.

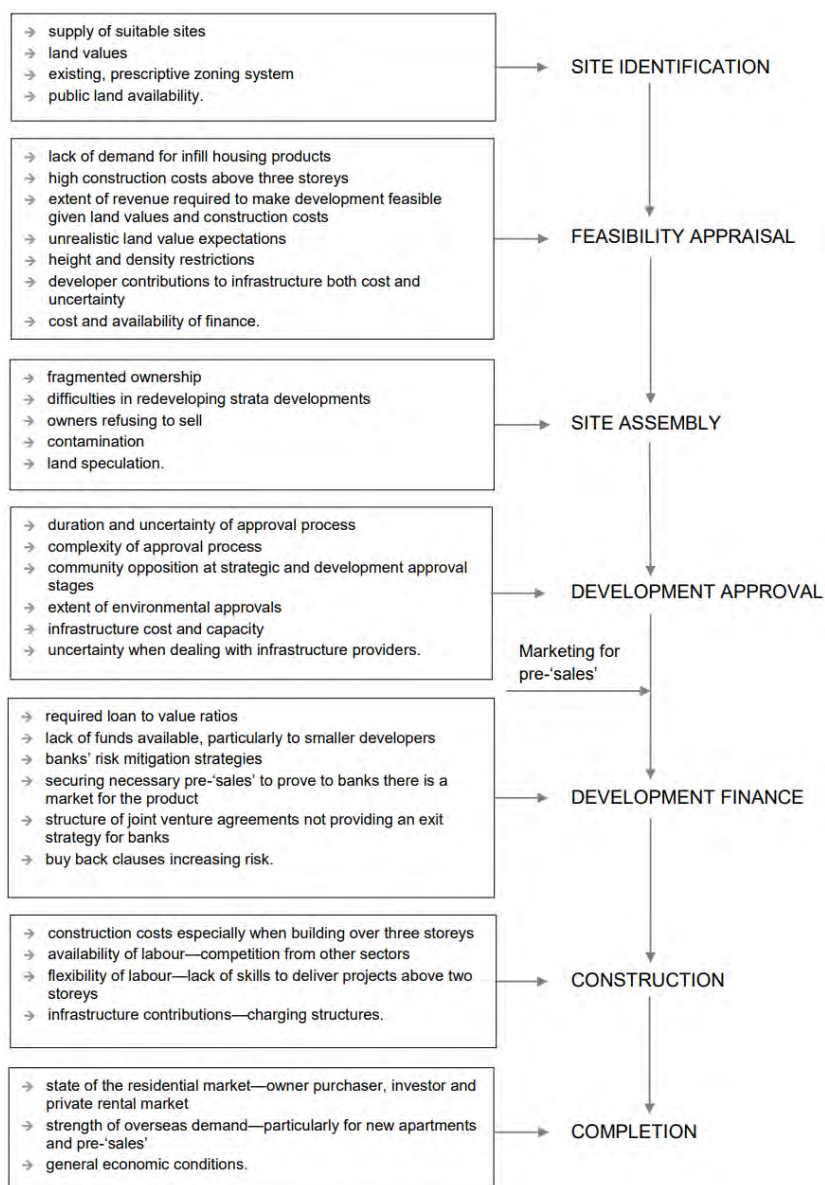


Figure 16: Development Process and Barriers in Urban Infill Context (Rowley & Phibbs, 2012).

The development timeframe can average three years; however, this will depend on a range of factors such as the scale and complexity of the project and disposal period (market dependent).

The table below provides an overview of the different scenarios impacting the IRR, disposal price and residual land value adjustment required for a 54-apartment development.

The development timeframe is estimated at 38 months, including:

- 10 months period to construction commencement.
- 16 months construction period.
- 12 months disposal period.

	IRR change	Price change to maintain IRR	Change in Residual Land Value to maintain IRR
10% increase in cost	-42.0%	7.3%	-34.0%
10% decrease in cost	42.4%	-7.3%	34.0%
40% increase in disposal period	-4.6%	0.8%	-4.0%
40% decrease in disposal period	4.3%	-0.9%	4.0%
25% increase in construction period	-33.5%	8.5%	-36.0%
25% decrease in construction period	56.4%	-6.3%	32.0%
6-month DA delay	-17.4%	3.5%	-15.0%

Table 3: Scenarios Outcomes Impacting on the Development's IRR, Disposal Price, and Land Value (adapted from Rowley et al, 2022).

5.0 INFLUENCING SUPPLY

5.1 Economic Factors

There are various economic factors influencing supply such as:

- Population trends and projections
- Construction and labour cost
- Planning requirements
- Interest rate and availability of finances
- Availability of land
- Consumer and business confidence
- Opportunity cost
- Buildings under completion or completed, number of listings and vacancy rate.

While some economic factors are outside the control of the City of Perth, such as interest rates and consumer confidence, there are factors that can be influenced through local planning and development policies. For example, the City can attract population by creating a vibrant and attractive urban environment; planning incentives to encourage development; and increasing the availability of land can

boost supply. The City can also monitor the number of buildings under construction or completed. By addressing these factors, the City can play a role in shaping the local economy and facilitating development.

5.2 Construction Costs

The graph below shows a steady increase in construction costs over time, which has been exacerbated by the Covid-19 pandemic. The government’s responses to the pandemic have caused supply chain issues and shortages of both labour and materials, resulting in significant price increases for materials like timber and bricks, which have risen by 200-300%.

From mid-2020 to 2022, estimated construction costs increased by 30%. However, addressing these costs at the local level can be challenging due to competition for limited labour between the public and private sectors. Advocating for innovative construction techniques that reduce costs through the construction industry bodies and State and Federal governments may be the best way to address this issue. Evidence suggests that public policies often hinder innovation in the construction sector.

Another suggestion for reducing development costs is to use government-owned land, which can be sold at reduced prices to reach specific planning outcomes. This approach was supported by recent studies and developer surveys (Rowley et al. 2022; Developer survey 2020; Rowley and Phibbs 2012).

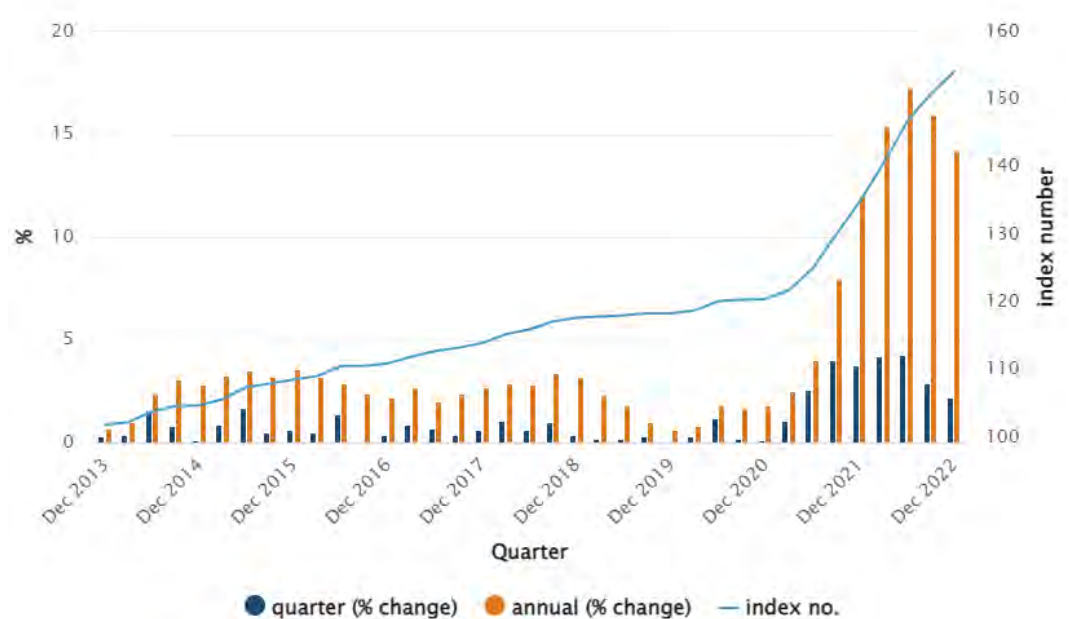


Figure 17: Construction Input Price Variation (ABS 2022b).

5.3 Finance

While interest rates are a crucial factor for developers, access to finance is also essential to the supply of residential dwellings. To secure financing, banks consider various factors, which may vary depending on the economic context, such as:

- the developer's profit (minimum 15%).
- loan amount (the lesser of 60% of completion valuation or 70% of the total development cost).
- equity contribution (minimum 20% of development costs).
- success track record.
- presale requirements (minimum 10% deposit) with a cap on foreign purchasers to reduce risks:
 - 80% of the debt or 50 to 60% of the project for classic residential development.
 - 100 to 120%- 60 to 70% of the project for luxurious residential development.
- Other considerations include interest rates (on the withdrawn amount), line fee (1 to 1.5% on the total loan limit), and establishment fee (0.4 to 0.6%).

With a tightening financial landscape, the willingness of the major financial institutions to finance residential projects may change, resulting in developers seeking second-tier or mezzanine finance, which increases borrowing costs.

The planning system cannot influence the financial aspect of residential development, but it is crucial to understand the investment parameters of banks and whether this represents a risk to the funding of future residential development.

5.4 Fees and Charges

According to research, planning fees and charges, including development application fees and building permits, are not a significant concern for developers in terms of development costs (AHURI 2009; Developer Survey 2020). However, some developers have suggested waiving these fees to reduce competition with other inner-city locations and create a unique selling point (Developer Survey 2020).

In addition, offering land tax and Council rate incentives can be used as a sales argument to potential buyers and can facilitate specific types of development, such as Build to Rent. The City can play a role in influencing these fees, charges, and taxes, which can ultimately increase the supply of residential developments.

5.5 Time and Regulation

Development time and regulation are critical factors that determine the success of a residential development project. Referral processes and the need for additional studies during the planning stage have been identified by developers as potential sources of delays that increase development costs (Developer Survey 2020; Gurrán, Ruming, and Randolph 2009). For instance, a six-month delay in construction commencement can lead to a reduction in IRR by 17.4%, forcing developers to increase prices by 3.5% to maintain original IRR and developer margin (Rowley et al. 2022).

5.6 Innovation

Technological advancements can have a significant impact on the timely delivery of residential supply, as discussed in the construction section. Research has shown that the use of innovative construction techniques such as virtual reality, Building Information Modelling (BIM), and off-site construction not only reduces development time but also provides affordable dwellings (Rowley et al. 2022). The City can play a vital role in supporting the adoption of such techniques to address the issue of affordability, which has been identified as a barrier for some potential homebuyers in the City's residential market.

6.0 INFLUENCING DEMAND

6.1 Economic Factors Influencing Demand

There are several economic factors that impact demand for residential dwellings, including:

- interest rates,
- availability of finance,
- taxation (such as stamp duty),
- income,
- inflation,
- consumer and business confidence,
- employment,
- population trends, and
- return on investment.

While planning has limited influence over market demand, the City can create an attractive city environment and support the creation of job opportunities that attract residents.

Additionally, the City could consider rate incentives and advocate for land tax and stamp duty concessions or exemptions to enhance its appeal and provide a competitive advantage, as recommended by developers.

6.2 Neighbourhood by Neighbourhood

The Developer Survey (2020) suggests neighbourhood-specific approaches to increase residential supply, including:

- West Perth
 - Incentives for taller and amalgamated sites to improve development viability.
 - Incentives to increase the supply of smaller/medium-density buildings like walk-up apartments.
- East Perth
 - Height incentives for views and to improve financial viability.
- Central Perth
 - Incentives to shift from commercial to residential development due to high land values.
- Crawley-Nedlands
 - Incentives for lot amalgamation to increase project viability.

- Claisebrook
 - Incentives for development around Royal Street Carpark and railway, which are considered unfeasible, though prescriptive design guidelines need further investigation.

Increasing bonus plot ratios was seen as favourable for increasing development project viability and supply, but may be ineffective in a weak market, as the sale period will be extended, and profits reduced. Height-related incentives can increase residential supply and provide better views, but construction costs will also increase.

6.3 City Living Quality

6.3.1 Public Realm and Community Infrastructure

The City of Perth's public realm is a significant opportunity to improve the attractiveness and sense of place for the city through improved streetscapes, urban greening and lighting. Opportunities exist to improve amenities and increase the utilisation of the Swan River foreshore.

Public realm improvements, such as Wellington Square, were cited as enhancing liveability and influencing purchaser and developer decisions. Additionally, developers suggested the provision of public amenities like schools and public swimming pools to increase population interest, as noted in the Developer Survey 2020 and PCA 90K report (Urbis, 2019).

6.3.2 Safety and Security

According to developers and residents, safety and security are significant concerns that impact interest in residential development and living in the City of Perth. Specifically, areas in Central Perth and around Mclver train station are identified as lacking in safety and security. For example, Purpose to Build Student Accommodation (PBSA) providers fear that students may fall victim to physical and verbal aggression, potentially damaging the reputation of future universities. They recommend increasing police presence beyond the core retail area. Additionally, a high-end developer noted that, despite the high land prices allowing for high-end residential development, the area was not reflective of a luxurious price point due to safety and security concerns.

6.3.3 Apartment Living Quality, Design and Type

Developer feedback noted the importance of delivering good quality building design, acknowledging the potential to impact the attractiveness of the streetscape and thus the attractiveness of an area in which to invest and for purchasers. The lack of smaller/medium-density buildings such as walk-up apartments in West Perth was noted by some.

6.3.4 Accessibility and Walkability

Accessibility and walkability to local services and businesses such as childcare, medical services, and supermarkets is a recurring theme in feedback and studies. Specifically, East Perth and West Perth were reported as missing a supermarket.

6.3.5 Character and Culture

To maintain the distinctiveness of each neighbourhood within the City, preserving and enhancing their unique character is crucial as homebuyers prefer neighbourhoods with character (PCA 2019; Urbis 2017).

Additionally, cultural activities are considered essential in increasing social cohesion, which is currently lacking in the City (PCA 2019), with cultural amenities gradually relocating out of Central Perth over the past few decades (PCA/Urbis 2019).

6.3.6 Conclusion on City Living Quality

Improving the public realm and infrastructure can bring many benefits to the city, such as enhancing its image, improving safety and security, increasing its attractiveness, fostering social cohesion and a sense of place, and ultimately increasing the value of property.

To achieve this, the City can influence the design of buildings and improve apartment quality while preserving the unique character of each neighbourhood. Furthermore, the City can encourage the provision of accessible services and cultural activities within a short walking distance from residential areas.

6.4 Promotion and Branding

The promotion and branding of the City is essential to increase its attractiveness to potential residents, investors, and tourists. Developers, as well as the Property Council (WA) 90K report (Urbis, 2019) have actively suggested that promoting the unique character and neighbourhoods of Perth will improve national and international buyers' awareness of the city. Effective branding can highlight the features that make each neighbourhood special and create a sense of place, encouraging people to invest in these areas.

In addition to promoting the city as a whole branding can also be used to attract specific target markets. For example, marketing efforts can focus on promoting Perth as a tourist destination, highlighting its natural beauty, cultural offerings, and recreational opportunities.

However, while promoting and branding the city, it is essential to address the issue of safety and security to improve the city's image. Student accommodation providers have emphasised that promoting and branding the city can help improve its reputation and address concerns about safety and security. However, this will only be effective if proactive measures are taken to ensure that residents and visitors feel safe in all areas of the city.

Therefore, while promoting and branding the city is a valuable strategy, improving the public realm, amenities, safety, and security, the City can create a more desirable living environment and market itself more effectively to potential residents, investors, and tourists.

7.0 EXISTING AND NEW OPPORTUNITIES

All three levels of Government have an important role to play in supporting and facilitating increased residential development in the city. Addressing safety and security and public realm improvements are important and already underway.

The analysis undertaken for this report identifies there is not one element that will help to accelerate residential development in the city. There are many initiatives already in place that could be reviewed and/ or modified to give a greater emphasis and support to residential development in the Central Perth neighbourhood. This section sets out some of these opportunities.

7.1 Federal Government

National Rental Affordability Scheme

The National Rental Affordability Scheme (NRAS) has been a crucial program in increasing the supply of affordable rental dwellings in Perth. The scheme provides a much-needed financial incentive to approved participants who rent dwellings to eligible people on low to moderate incomes at a rate at least 20 per cent below market rent. This is particularly important in a city like Perth where housing affordability has been a significant issue.

Since its inception in 2008, NRAS has been successful in delivering a considerable number of affordable private rental homes in Perth. The scheme has provided a total of 1,280 dwellings, which is a significant achievement in addressing the city's housing affordability crisis.

However, the scheme was closed as part of the 2014/15 Federal Budget, and it is scheduled to conclude in 2026. With the growing demand for affordable rental dwellings in Perth, there is value in the Federal Government extending NRAS beyond the current expiry of 2026 until 2036.

An extension of NRAS will provide a more comprehensive and integrated approach to housing affordability in Perth and will benefit both the residents and the economy. Therefore, it is important for the Federal Government to consider extending NRAS to ensure that the supply of affordable rental dwellings continues to grow and meets the needs of the city's low to moderate-income earners.

Taxation Policy

The Australian taxation policy allows claiming GST paid on the provision of new dwellings, while this mechanism does not apply to existing properties. This means that when a developer purchases goods and services that include GST, they can offset the GST paid against the GST collected upon the sale of the new dwellings.

Hence for Build-to-Sell developers can pass on the cost of GST to the end purchaser and GST payable by the developer can be nil.

In comparison, Build-to-Rent developers cannot pass on the cost of GST as they don't sell the property. This means that the GST cost is factored into the development costs strategy, potentially resulting in a reduction in the profit margin. This can discourage the expansion of the Build-to-Rent sector.

To ensure a level playing field exists between the Build-to-Sell and Build-to-Rent sectors, it is important to investigate whether the GST policy needs to be reviewed to provide incentives to the Build-to-Rent sector. This will help to ensure that the Build-to-Rent sector is not at a disadvantage when compared to the Build-to-Sell sector, especially given the increasing demand for alternative housing delivery models.

7.2 State Government

Section 3.3 of the report identifies that the State Government has an important role in supporting residential development in the city. Investigations have identified several areas where the State Government can assist.

- a. Increasing the land tax concession from 50% to 100% in Central Perth and Northbridge to support built-to-rent development, particularly for student accommodation for the new ECU and Curtin campuses. This measure is expected to encourage developers to invest in affordable rental housing in these areas.
- b. Extending the Off-The-Plan Stamp Duty Rebate from the current expiry of 30 June 2025 to 30 June 2036. This extension would provide certainty for developers and encourage them to invest in off-the-plan residential projects.
- c. Implement a higher First Home Buyer stamp duty concession threshold bracket. The requested threshold brackets include \$0- \$500,000 and \$500,000 to \$600,000. This measure is expected to assist first home buyers in purchasing a property in the inner-city area of Perth.
- d. Terminate the 7% stamp duty surcharge for foreign buyers to stimulate demand for the Central Perth and Northbridge neighbourhoods. This measure is expected to encourage foreign investment in the property market and promote residential development.
- e. Creating a joint taskforce between the Western Australian Planning Commission, the City of Perth, and the Property Council to review the end-to-end development process can be a valuable initiative in reducing the time, development holding costs, and barriers associated with property development.

This taskforce could analyse the current development processes and identify areas where streamlining and improvements can be made to accelerate the development process while maintaining the appropriate standards for safety and environmental sustainability.

The review could also focus on reducing the bureaucratic and regulatory burden on developers by identifying and removing unnecessary or duplicative requirements. This would create a more efficient and effective development environment, stimulating investment in the property sector and enhancing the supply of housing, particularly affordable housing, in the city.

- f. The eligibility criteria for the Infrastructure Development Fund could be reviewed and expanded to identify any gaps or limitations that could hinder housing projects from contributing to affordable housing needs. For example, it may be necessary to update the eligibility criteria to reflect the specific requirements and characteristics of Build-to-Rent and Student Housing.
- g. As part of a future review of the First Home Owner Grant scheme consider whether any adjustments are necessary to support first home buyers' access to a diverse range of housing options, while achieving infill targets. The review could examine the various factors that influence the housing

choices of first home buyers, including affordability, location, size, and design preferences, and assess how the current grant structure may be impacting their decisions. Based on the findings of the review, appropriate adjustments could be made to the grant structure to ensure that first home buyers are able to access a broader range of affordable and suitable housing options, including apartments. This could include targeted incentives for the purchase of apartments, such as increased grant amounts.

7.3 City of Perth

The City of Perth is already responding to its community and stakeholders through developing incentives as part of its new Local Planning Scheme No. 3. Similarly, public realm improvements are well advanced and continuing.

Investigations have identified a number of new initiatives that the City could implement in the 2023/24 financial year that would build upon the City's current work and assist in accelerating residential development in the city as follows:

a. Residential Rates Reimbursement

A rate reimbursement up to a capped amount for a defined period to attract investment and residents to a specific area. There are numerous national and overseas examples of business-dedicated zones that benefit from this type of financial incentive.

b. City Living Campaign

A City communication strategy can be undertaken to promote to potential investors, renters, owner-occupiers, students and other demographics the benefits of living in the city and increase awareness of City living.

The campaign would promote the city's unique value proposition (UVP) through different channels. For instance, although the City's website provides a wide range of textual and diagram information, visual aids such as images and videos are lacking.

Potential visual communication via multiple channels, such as TV and the internet (e.g., City's website and Instagram) are to be investigated. Additionally, in preparing the City Living campaign, the City will take into consideration the following:

- The specific or unique features of each neighbourhood and precinct.
- The demographic target.
- The geographic level of advertising: local, national and international.
- Who we are, what we do, and how we can help.
- The unique value proposition of the City.

c. Waiving of Development Application and Building Permit fees

Development application fees for residential development have negligible impact on the developer's profit; however, waiving this fee will allow the City to communicate an "open for business" mindset to developers. Moreover, it will form part of the unique value proposition of the city when a developer

compares planning fees with other local government authorities. Similarly, reimbursing the City's portion of the building and occupancy permit fees can provide the city with a competitive advantage in comparison with other surrounding areas.

8.0 MONITORING

To reach the population and dwellings targets, and to evaluate the success of planning incentives and initiatives, monitoring performance will be crucial.

Firstly, a table with yearly predicted population and dwelling growth must be established to act as a benchmark. Then, actual population and dwelling numbers must be recorded via data collection from development application forms, ABS census data or Forecast id.

Conducting an analysis to assess the success of incentives and initiatives is essential in identifying factors that influence dwellings and population growth, such as economic conditions and government incentives. Incorporating feedback from key stakeholders such as residential developers and the City's residents will provide a holistic perspective on the effectiveness of planning incentives and initiatives. This analysis will also inform future actions and advocacy positions to accelerate residential development in the City of Perth.

9.0 CONCLUSION

The City of Perth is aiming to achieve an ambitious target for residential growth by 2036. The report highlights that there are no significant barriers to residential development in the city, while noting several economic factors that impact the residential market, which may slow the rate of residential growth in the short to medium term but increase in the medium to long term.

The report also identifies several themes that could facilitate residential development in the City of Perth, including encouraging construction innovation, reducing fees and planning processing time frames, planning incentives, improving the public realm and community infrastructure, and promoting unique neighbourhood characteristics. Some of these themes are being addressed by the Local Planning Scheme 3, while others require advocacy with other tiers of government.

Moreover, this report identifies additional actions that could facilitate residential development that are within the control of the City of Perth, utilising residential rate incentives, marketing and promotion and fees.

Lastly, monitoring the City's population and dwelling performance growth to ensure that the City takes the correct actions to meet its targets is an important component of any incentive program. Overall, the City of Perth is taking a comprehensive approach to achieve its goals for residential growth, and together in working with the development industry and the State Government this goal can become a reality.

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City Living

Accelerating Residential Development in the City of
Perth

May 2023

INTRODUCTION

The City of Perth *Strategic Community Plan 2022-2023* and the City's recently adopted Local Planning Strategy have set ambitious targets for the city's future growth, aiming to have a population of more than 55,000 residents by 2036, with a long-term aspirational target of 90,000 residents by 2050.

On 22 July 2022 the City of Perth Council requested a report on current barriers and disincentives to residential development, and initiatives and incentives to stimulate and accelerate residential development in the city.

In preparing this report, analysis has been undertaken of current international, national, and state based incentives, and economic and property market data. Relevant literature relating to residential development has been reviewed, including documents published by city stakeholders. The City of Perth has also engaged directly with developers to gain their views on the subject.

The outcomes of this research and analysis are contained in the Research and Findings Report at Appendix 1 and indicate that numerous factors impact the desirability and feasibility of residential development, and a range of different mechanisms are available to influence supply and demand.

Some of these mechanisms need to be implemented by State and Federal Government, whilst others can be implemented by the City of Perth directly. Therefore, any focussed efforts to successfully support and incentivise residential development in the City of Perth will need to be multifaceted and the responsibility of all three tiers of government.

This report therefore has two components:

1. Specific actions and initiatives the City of Perth could deliver directly; and
2. Advocacy positions the City of Perth could adopt to influence the actions and initiatives of State and Federal Government.

CITY OF PERTH ACTIONS AND INITIATIVES

The City of Perth is responsible for improving the public realm, improving walkability, providing community facilities and quality open spaces – all factors which influence decisions to develop or live in the city.

Safety and security are also important elements of a liveable city and are a shared responsibility between the State Government and the City of Perth. The City provides a CCTV network, Safe City ranger services and is implementing a significant program of lighting improvement. The State Government is responsible for the provision of police services in the city, to maintain public order and enforce the law. This shared responsibility is ongoing but is not the focus of this report as many of the actions needed in relation to safety and security are already being implemented.

An important tool available to the City of Perth to encourage residential development is the planning framework. The City's Local Planning Strategy identifies planning incentives that will be implemented through new Local Planning Scheme No. 3. Given this planning work is already being undertaken, this City Living report focusses on the following non-planning levers that can be used to influence supply and demand of residential development.

1. Residential rates reimbursement

A rates reimbursement is provided, up to a capped amount for a defined period, to attract businesses and residents to a specific area. There are numerous national and overseas examples of business-dedicated zones that benefit from this type of financial incentive.

Area:	- The rates reimbursement will apply to the Central Perth neighbourhood as defined in the City’s Local Planning Strategy.
Eligibility:	- Purchasers of new residential dwellings approved after 1 July 2023
Includes:	- Residential buildings including build-to-sell apartments, co-living (including student housing, and build-to-rent. - Build-to-rent and co-living (including student housing) will also need to demonstrate achievement of a 5-star Green Star Buildings rating at development approval stage and demonstrate a 5-star NABERS rating each year as part of the rates reimbursement application.
Does not include:	- Serviced apartments (short stay), lodging houses/ hostels, State Government delivered or supported social housing. - Purchasers of existing dwellings and dwellings approved before 1 July 2023.
Method:	- Reimbursement of up to maximum 50% of rates once paid in full. - Annual application.
Timing:	- Starts in 2023/24 financial year. - Maximum three-year rate reimbursement.

2. City Living Campaign

A City communications strategy to increase awareness of city living, and to promote the benefits of living in the city to potential investors, renters, owner-occupiers, students, and other demographics.

This campaign will also include visualisation of five-year capital work programs relating to public realm, lighting, main street refresh, cycle routes, walkability improvements and future community infrastructure.

Developers could leverage off this campaign for their own marketing strategies.

The campaign would promote the city’s unique value proposition through different channels. For instance, although the City’s website provides a wide range of textual and diagram information, visual aids such as images and videos could add significant value.

Potential visual communication via multiple channels, such as TV and the internet (e.g., City’s website and Instagram) to be investigated. Additionally, in preparing the City Living campaign, the City would take into consideration the following:

- The specific or unique features of each neighbourhood and precinct.

- The demographic target.
- The geographic level of advertising: local, national and international.
- Who we are, what we do, and how we can help.
- The unique value proposition of the City.

3. **Waiving of development application and building permit fees**

The application area would be the Central Perth neighbourhood as defined in the City's Local Planning Strategy.

Development application fees within the city can be a maximum of \$34,194 while Development Assessment Panel fees can add an extra \$10,883.

Although development application fees for residential development have negligible impact on a developer's profit, waiving this fee will allow the City to communicate an "open for business" mindset to developers. Moreover, it will form part of the unique value proposition of the city when a developer compares planning fees with other local government areas.

Similarly, reimbursing the City's portion of the building and occupancy permit fees can provide the city with a competitive advantage.

ADVOCACY POSITIONS

All three levels of Government have an important role to play in supporting and facilitating increased residential development in the city. The City of Perth will, therefore, call on the Federal and State Government to take the actions suggested below.

Federal Government

1. Extend the National Rental Affordability Scheme to ensure that the supply of affordable rental dwellings continues to grow and meets the needs of the city's low to moderate-income earners.
2. Investigate whether the GST policy needs to be reviewed to provide incentives to the build-to-rent sector to ensure a level playing field exists between the build-to-sell and build-to-rent sectors. This will help to ensure that the build-to-rent sector is not at a disadvantage when compared to the build-to-sell sector, especially given the increasing demand for alternative housing delivery models.

State Government

The State Government has an important role in supporting residential development in the city and investigations have identified several areas where the State Government can assist:


1. Increase the land tax concession from 50% to 100% in Central Perth and Northbridge to support built-to-rent development. This measure is expected to encourage developers to invest in affordable rental housing in these areas. It would also encourage student accommodation for the new ECU and Curtin campuses.

2. Extend the off-the-plan stamp duty rebate from the current expiry of October 2023 to October 2036. This extension would provide certainty for developers and encourage them to invest in off-the-plan residential projects.
3. Implement a higher First Home Buyer stamp duty concession threshold and bracket, as per the table below. This measure is expected to assist first home buyers in purchasing a property in the inner-city area of Perth.

Current threshold	Requested threshold
\$0- \$430,000	\$0 – \$500,000
Current bracket	Requested bracket
\$430,000 to \$530,000	\$500,000 to \$600,000

4. Terminate the 7% stamp duty surcharge for foreign buyers to stimulate demand for the Central Perth and Northbridge neighbourhoods. This measure is expected to encourage foreign investment in the property market and promote residential development.
5. Create a joint taskforce between the Western Australian Planning Commission, the City of Perth, and the Property Council to review the end-to-end development process. This could be a valuable initiative in reducing the time, development holding costs, and barriers associated with property development. This taskforce could analyse the current development processes and identify areas where streamlining and improvements can be made to accelerate the development process while maintaining the appropriate standards for safety and environmental sustainability. The review could also focus on reducing the bureaucratic and regulatory burden on developers by identifying and removing unnecessary or duplicative requirements. This would create a more efficient and effective development environment, stimulating investment in the property sector and enhancing the supply of housing, particularly affordable housing, in the city.
6. Review and expand the eligibility criteria for the Infrastructure Development Fund to identify any gaps or limitations that could hinder housing projects from contributing to affordable housing needs. For example, it may be necessary to update the eligibility criteria to reflect the specific requirements and characteristics of build-to-rent and student housing.
7. As part of a future review of the First Home-Owner Grant scheme consider whether any adjustments are necessary to support first home buyer access to a diverse range of housing options, while achieving infill targets. The review could examine the various factors that influence the housing choices of first home buyers, including affordability, location, size, and design preferences, and assess how the current grant structure may be impacting their decisions. Based on the findings of the review, appropriate adjustments could be made to the grant structure to ensure that first home buyers are able to access a broader range of affordable and suitable housing options, including apartments. This could include targeted incentives for the purchase of apartments, such as increased grant amounts.

11.3 Draft Urban Greening Strategy

Responsible Officer	Dale Page – General Manager Planning and Economic Development
Voting Requirements	Simple Majority
Attachments	Attachment 11.3A – Draft Urban Greening Strategy ↓ 

Purpose

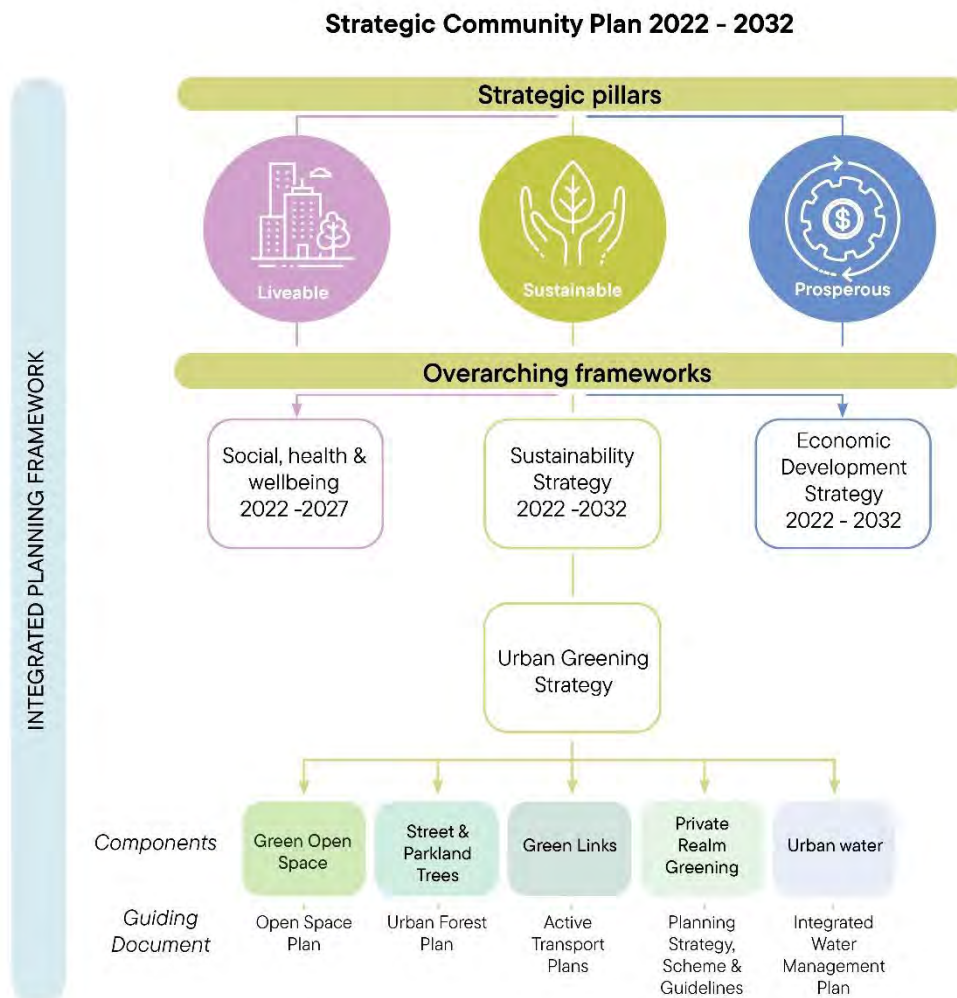
To seek Council’s endorsement of the draft Urban Greening Strategy, for the purposes of community consultation.

Recommendation

That Council ENDORSES the draft Urban Greening Strategy at Attachment 11.3A for the purposes of community consultation.

Background

1. Preparation of a draft Open Space Plan was a deliverable in the City's 2021/22 Corporate Business Plan.
2. On 28 June 2022 the draft Open Space Plan was presented to Council seeking approval to commence community consultation on the document. Council deferred a decision on the item and requested it be presented to an Elected Member Engagement Session (EMES) for discussion.
3. At the EMES on Tuesday 5 July 2022, clarification was provided on issues raised at the Council meeting.
4. At the EMES on 4 October 2022, an amended project methodology for the Open Space Plan was proposed. It was agreed to rework the plan to create a set of integrated documents:
 - a. the Urban Greening Strategy - being the overarching document which captures the City's role, aspirations and commitment to a wide range of greening initiatives; and
 - b. these greening initiatives being guided via corresponding documents, as follows:



5. The draft Urban Greening Strategy has been completed and approval is now sought to release it for community consultation as the primary strategy providing high level guidance on the City's overall approach to urban greening and key future greening initiatives.

6. Community feedback will inform the development of the final document, which will be presented back to Council for final approval at a future meeting.

Discussion

7. Urban greening (green infrastructure) is a fundamental part of the city because of the widely recognised range of social, environmental and economic benefits it provides. Consequently, there is growing acknowledgement of the need to protect and expand green infrastructure within the urban environment by integrating urban greening into the City's strategies, policy and development outcomes.

Draft Urban Greening Strategy (UGS):

8. The UGS builds on the three pillars of the *City of Perth Strategic Community Plan 2022-2032* and is a key component of delivering the Green City theme in the *City's Sustainability Strategy 2022-2023*.
9. The UGS sets out the City's high-level aspirations for urban greening at a range of spatial scales, with a focus on maximising its contribution to Perth's ongoing development as a highly liveable, prosperous, and sustainable city.
10. The UGS has been structured around six key moves with a range of supporting initiatives:
 - a. Creating a greener street network – integrated pedestrian links and biodiversity corridors
 - b. Greening buildings – green roofs, living walls and gardens
 - c. Enhancing our green open spaces – parks and gardens
 - d. Making the blue-green connection – sustainable water management for greening
 - e. Setting targets – to monitor and measure progress
 - f. Greening together – community participation

Stakeholder Engagement

11. In February 2022 the City hosted an online survey on Engage Perth to capture information on the community's use and expectations for Open Space. A total of 171 survey responses was received.
12. The online survey was also distributed to the City's LGBTQIA+, Access and Inclusion and Culture and Arts Advisory Groups, along with the City's neighbourhood groups. The City's Elders Advisory Group was briefed on the preparation and purpose of the Framework at its meeting held on 13 April 2022.
13. The consultation highlighted that while the community values open space as a place to relax, unwind and spend time in nature, there is also a clear expectation for it to perform a wider range of functions in the future.
14. These findings have informed the development of the draft Urban Greening Strategy which was presented to the Elected Members for feedback at the EMES held on 16 May 2023.

Decision Implications

15. This report recommends that Council endorses the UGS for the purposes of community consultation. The outcomes of community consultation will be presented back to Council at a future meeting, together with a request for Council's final approval of the document.

16. If, however, Council is of a view that adequate consultation has already occurred to inform the document, it is open to Council to decide not to progress further consultation and to endorse the document as final at this meeting.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Sustainable
Related Documents (Issue Specific Strategies and Plans):	City of Perth Sustainability Strategy 2022 - 2032

Legislation, Delegation of Authority and Policy	
Legislation:	Nil.
Authority of Council/CEO:	
Policy:	Nil.

Financial Implications

17. Initiatives set out in the Draft Urban Greening Strategy will generally be delivered as part of ongoing City work programs (business-as-usual).

Further Information

18. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows.

	Question	Response
1.	What does “Incorporate climate change risk into open space planning and maintenance” mean listed as an action to deliver on page 100 of the PDF?	<p>This wording is intended to mean:</p> <ul style="list-style-type: none"> • Incorporating sustainable water management in open space design and maintenance to protect the health of existing vegetation and maximise the cooling effect of our green spaces. • Address flood risk from more frequent high intensity storm events through water sensitive urban design. • Ensuring the selection of climate resilient planting stock. <p>Proactively monitoring and managing risks from pest and diseases that may take hold due to rising temperatures.</p>

2.	<p>How does the city propose to “Monitor the impact of new street tree planting on street temperatures” as per action 9.5.7 on page 102 of the PDF?</p>	<p>Monitor by capturing data before and after tree planting.</p> <p>The most cost-effective way to achieve this at the street level on an ongoing basis, is using a handheld FLIR thermal imaging camera attachment to a mobile phone.</p> <p>This work has been budgeted for in next year’s operational budget for the Urban Forest Program.</p> <p>The total number of trees replaced during the 22/23 financial year is 75, with 49 of those being in hardstand environments. The reason for replacement (vandalism, senescence, vehicle impact) etc was not captured in the available data sets, the relevant spreadsheet has now been amended to capture this.</p> <p>Costs are \$249,209 made up as follows:</p> <ul style="list-style-type: none"> • Planting \$150,210.00 • Removal \$82,260.00 • Trees \$16,739.00
3.	<p>Do we have infrastructure in place to do this?</p>	<p>Not including the Urban Forest Infill Street Tree Planting Program, the expenditure relating to trees is as follows:</p> <ul style="list-style-type: none"> • 22/23 actuals to date - \$1.25 million • 23/24 budget - \$1.2 million <p>22/23 expenditure can be broken down as follows:</p> <p>Tree Pruning Budget - \$651,201 Actuals to date - \$728,554</p> <p>Purchase of Trees Budget - \$153,000 Actuals to date - \$306,421</p> <p>Tree Watering Budget \$334,049 Actuals to date - \$215,889</p> <p>In addition to the above, \$350,000 was allocated in 22/23 and a further \$350,000 is</p>

		<p>budgeted in 23/24 for the Urban Forest Infill Street Tree Planting Program.</p> <p>The intent of Action 9.6.8 is to investigate the potential of establishing a green fund to support a grant program that would encourage greater greening of the private realm; similar to the approach taken by City of Melbourne and City of Sydney. The investigation will include an assessment of the potential of the City's sustainable building grants and financial incentives set out in the Sustainability Action Plan, along with the identification and assessment of other funding options.</p>
4.	Re: our current FY planting program – what is the current failure rate of our plantings when it comes to streetscapes/hardstand environment (footpaths etc)	<p>New street tree planting is programmed as part of the Urban Forest Infill Street Tree Planting initiative. The placement of new trees is assessed by the Transport Engineers for impact on sightlines prior to the finalisation of planting plans each year. Traffic management costs associated with new tree planting can be significant and the general approach is to plant new trees at the same time to minimise these costs and disruption to the community.</p>
5.	Do we ever catch vandals of trees on CCTV?	<p>Since 2018 the City has achieved 7 incidents where individuals were fined for damage to trees.</p>
6.	What would be the fine?	<p>\$500.</p>



Urban Greening Strategy

2023 - 2036



Click or tap here to enter text. - Click or tap to enter a date.

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*The City of Perth acknowledges the Whadjuk Nyoongar people as the
Traditional Custodians of the lands and waters where Perth City is situated
and pays its respects to Elders past, present and future.*

1. Introduction

Green infrastructure (GI) is a fundamental part of the city because of the wide range of social, environmental, and economic benefits it provides. There is a growing need to protect and expand GI within the urban environment by integrating urban greening into strategies, policy, and development outcomes across a range of spatial scales.

The Urban Greening Strategy sets out the City's high-level aspirations for urban greening with a focus on maximising its contribution to Perth's ongoing growth and development as a highly livable, prosperous, and sustainable city.

The Urban Greening Strategy builds on the three pillars of *the City of Perth Strategic Community Plan 2022-2032*, in particular the sustainability pillar.

It is a key component of delivering the Green City theme in the City's Sustainability Strategy 2022-2023 and provides a high level, overarching framework for the development of a suite of subsidiary plans for key components of the city's GI, including:

- **Open Space Plan** - planning for an accessible network of resilient green open spaces.
- **Active Movement Plans** - planning for green links for pedestrians and cyclists.
- **Private Realm Greening** - planning policy and design guidelines for in ground landscaping, trees, green roofs and green walls on private property.
- **Integrated Water Management Plan** - planning for sustainable water supply and management, essential for healthy urban greening.

Each subsidiary plan will have a strong focus on increasing the level of urban greening across the city. This new suite of plans will sit alongside the existing *City of Perth Urban Forest Plan* (see figure below).

The Urban Greening Strategy has a time frame of 2023 - 2036 to align with the *City of Perth Urban Forest Plan*. It will be reviewed every four years in keeping with the City's business planning cycle.



Figure 1: Integrated Planning Framework

2. Our urban greening commitment

By 2036 Perth city will be a greener, cooler, and more resilient place that is welcoming and vibrant.

Our status as a capital city within a recognised global biodiversity hot spot will be celebrated. Ribbons of native greening will weave across the city from Kings Park, showcasing our unique floral heritage and creating a perception of a city within a park.

Our streets will be green threads that pull an expanded network of spaces together, providing cool oasis for city dwellers to catch their breath and escape the hustle and bustle of city life, and a refuge for our unique wildlife to bring more nature into the city.

Our buildings will be covered with a mosaic of green roofs, living facades, planted balconies and courtyards that provide small ecological stepping-stones for wildlife and green views and spaces for residents to enjoy.

Our parks and gardens will provide contemporary landscapes for gathering, playing and celebrating - welcoming a new generation of city dwellers.

Our community will be engaged and aware; actively contributing to the bigger greening picture and creating a green legacy for future generations.

We will have completed our transition to a water sensitive city and our green infrastructure network will provide a bulwark against the impacts of climate change on city livability, cooling and calming the city and protecting it from flooding.

The Urban Greening Strategy sets out a range of initiatives aimed at integrating our approach to land use planning and the design of our existing streets, open spaces and other city infrastructure to maximise greening outcomes and deliver on this commitment.



3. The City's role

As key custodian of the public realm the City of Perth has a fundamental role to play in urban greening.

We will lead by example; adopting best practice and evidence-based approaches to protect against the loss of existing green cover, plan strategically for increased greening on City owned and/or managed assets and deliver on-the-ground greening projects in the public realm.

Our commitment to creating a greener Perth will not be fully delivered without effective engagement with the private sector, institutional landowners and other government agencies.

The City will collaborate with these stakeholders to raise awareness of the importance of urban greening and advocate on behalf of our community for better greening outcomes in new development and major urban renewal projects.

The City will also explore the potential to partner with universities and other research agencies in the development of innovative urban greening projects that meet the specific environmental challenges of Perth's climate and capital city context.



Deliver

- Protect the City's GI network
- Plan strategically
- Public realm greening projects
- Supporting policy and design guidance



Collaborate

- Advocate on behalf of the community
- Partner with other government agencies
- Incentivise the development industry

4. What is urban greening?

Urban greening, also known as green infrastructure, refers to the city's network of natural, designed or cultivated vegetated spaces located on both public and private land*.

Urban greening exists at a range of spatial scales and its key components include:

- Small city spaces such as balconies, small building setback areas, internal courtyards and city laneways featuring planting at the micro scale (i.e., pot plants, planters, climbers, small potted trees)
- Engineered vegetation systems on city buildings, such as green roofs and walls.
- Green streets featuring street tree planting and in ground planting or planters, where appropriate
- City parks and gardens cultivated with trees, a range of mid to low-storey planting and featuring irrigated permeable green surfaces
- Wider open space network including the riverfront and large leftover spaces around major city infrastructure (road and rail reserves)

(* definition adapted from Standards Australia's Handbook on Urban Green Infrastructure: SA HB 214:2023)



Figure 2: Urban greening

5. What do we have?

Key components of the city's existing green infrastructure are summarised below:

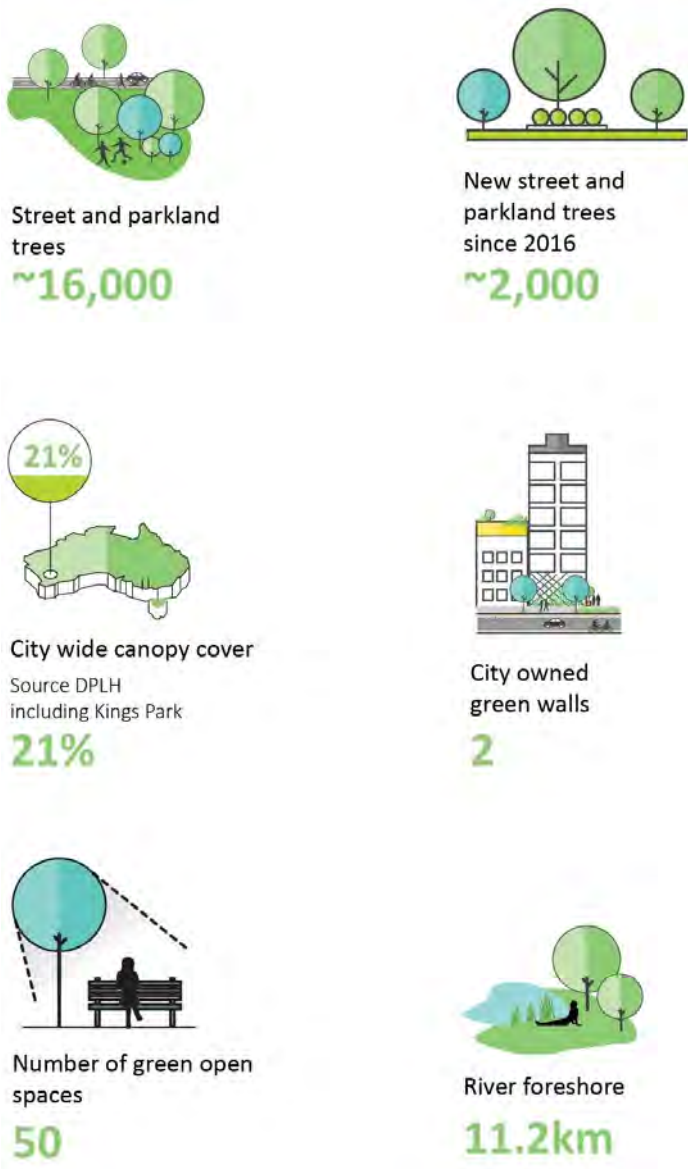


Figure 3: What we have

6. Why is it important?

Urban greening delivers a range of social, environmental and economic benefits including:

- Improved physical health – open spaces for active recreation, exercise, and play.
- Enhanced mental wellbeing – green places to relax and unwind, connect with people to build community and a sense of belonging.
- Climate change adaptation – irrigated, permeable green surfaces help to lower city temperatures and protect against flooding.
- Improved water management - water capture and storage and improved water quality.
- Enhanced biodiversity – refuge and connected habitat for plants, insects, birds and animals.
- Acknowledgement of the city's history and cultural identity – contributing to Perth's image and creating a strong sense of place.
- Stronger economy – activities and places that attract people and investment, supporting the local economy.



Figure 4: Benefits of urban greening

7. Urban greening challenges

Urban greening can be challenging. Perth's drying climate and lack of summer rainfall means our urban greening infrastructure network requires increasing levels of irrigation support to maintain high quality, aesthetically pleasing outcomes at a time of increasing water restrictions.

Population growth is adding to this pressure, creating demands for a wider range of recreational opportunities essential for city livability.

As temperatures rise, more greening will be required to help cool the city. The contested nature of city space and a harsh microclimate makes it difficult to plant, establish and maintain healthy vegetation. City greening initiatives require careful planning and design and high levels of funding and resources to ensure high quality planting outcomes.

Key challenges include:

- high levels of activity
- competition for space with other city infrastructure and functions
- changing community expectations and competing demands on use of green open space
- day-to-day wear and tear which damages and erodes planting quality
- higher city temperatures due to the urban heat island effect
- impermeable surfaces
- high construction and maintenance costs
- limited space and pressure for low maintenance greening on private property

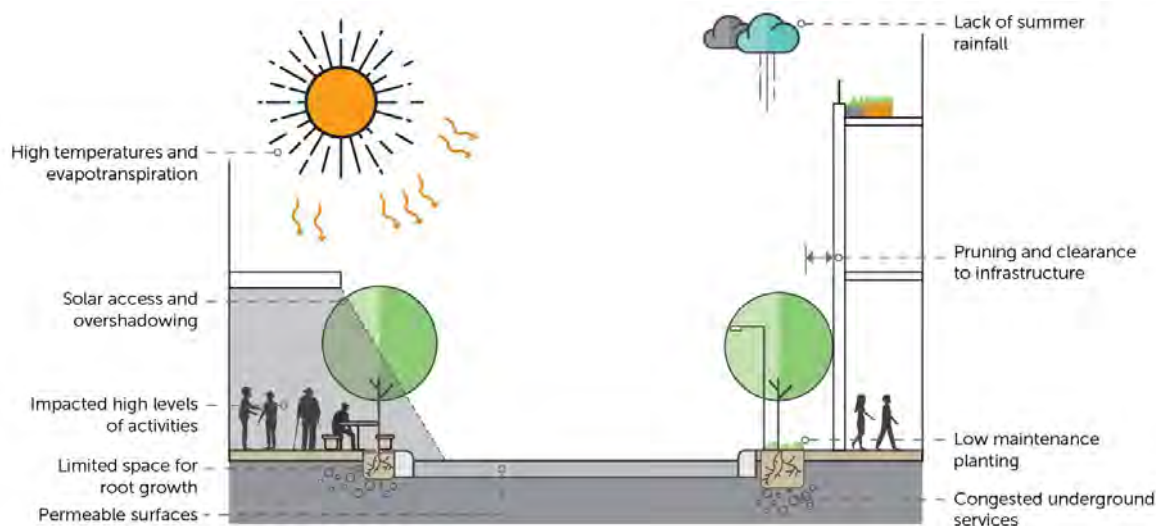


Figure 5: Challenges for urban greening

8. Urban greening principles

Urban greening initiatives will be underpinned by nine key principles:



Protect

No net loss of urban green cover.



Expand

Increase planting to meet greening targets and improve habitat creation.



Celebrate

Foster a strong sense of place by celebrating;

- Whadjuk Nyoongar culture
- the City's rich cultural heritage
- unique natural heritage



Cool

Maximise the potential of urban greening to;

- help lower city temperatures
- create a comfortable environment for people



Connect

A connected GI network including green links that promote;

- active movement
- accessible green open space
- wildlife corridors



Innovate

Promote innovative GI designs that;

- respond to local context
- integrate with other city infrastructure creating multipurpose systems



Deliver

Target initiatives in high impact areas and promote an equitable distribution of quality GI



Resource

Provide adequate project funding and resourcing to ensure sustainable, high quality outcomes.



Value

Acknowledge GI as;

- a key element of city infrastructure
- offering advantages over traditional grey infrastructure in promoting resilience.

9. Key moves

Urban greening exists across different spatial scales, ranging from small pot plants and planters on city balconies to complex ecological corridors along the riverfront. With some key moves each has the potential to help make Perth a greener more resilient city.

9.1 Creating a greener street network

As streets make up most of the public space in our cities (Gehl Architects have estimated that this can be as high as 80 percent) they can make a significant contribution to urban greening.

The City's approach to street design is focused on creating a comfortable, inviting and engaging space for pedestrians. Street trees are an important design element. They provide shade and cooling, introduce a human scale, and help buffer pedestrians from moving traffic - improving their sense of safety. Studies also show that trees reduce the "optical width" of a street, encouraging people to drive more slowly.

Trees often offer the main greening opportunity on busy city streets, and they will be planted wherever space is available. While planter boxes and in-ground planting offer other street greening opportunities these can be more problematic given the challenges of planting in urban environments and require careful planning and considered design.

The city's laneways are engaging and intimate spaces that can offer other planting opportunities helping to make them leafier, greener and more usable spaces for residents and visitors where space is available.

Residential street verges in outer urban areas can offer the best opportunities and the City's residential verge management guidelines provide advice and information on how this can be successfully achieved.

In appropriate locations greener streets can also contribute to the creation of wildlife corridors that support biodiversity by connecting fragmented areas of habitat and facilitating movement of animals and birds across the urban landscape. The Green Infrastructure and Biodiversity Study mapped potential locations and set out high level design approaches to guide the creation of these corridors (see Figure 6).



Figure 6: Proposed biodiversity corridors

Initiatives	City's role	
	Deliver	Collaborate
9.1.1 Continue delivery of the annual Infill Street Tree Planting program as part of implementation of the Urban Forest Plan		•
9.1.2 Finalise the City's Street Tree Guide (City's approach to street tree selection, planting and establishment)		•
9.1.3 Identify potential green links in development of the City's Active Movement Plan		•
9.1.4 Create a 5-year Street Greening Plan (green links & wildlife corridors)		•
9.1.5 Include urban greening design response in projects for City owned laneways (where width allows).		•

Key informing plans and documents:

- Infill Street Tree planting 5-year plan (currently being updated)
- Street Tree Guide (in development)
- Green Infrastructure and Biodiversity Study (2017)
- Laneways: Forgotten Spaces Episode 2
- Annual capital works program
- Micro Greening Guide
- Residential Verge Management Guidelines
- Main Street Refresh Program

9.2 Greening buildings

Creating a greener Perth will require effective engagement with the private sector.

Findings from the Green Infrastructure and Biodiversity Study indicate that 80 percent of our existing green infrastructure is located on private or crown land, including Kings Park, Matilda Bay/Pelican Point, UWA, QEII and Main Roads WA reserves. It is important that this is protected if we are to fully meet our greening commitment.

Improved planting and landscaping within these spaces can also significantly boost the level urban greening across the city. Small micro greening initiatives like simple potted plants and vertical climbers can transform the balconies, internal courtyards and small leftover spaces around the edges of privately owned buildings. Green roofs and vertical greening (green walls, living walls) can provide additional greening where space is at a premium, also adding amenity for building occupants.

Suburban gardens, communal open spaces in high density developments and landscaped settings of larger commercial and institutional buildings provide additional opportunities for increased greening. Selecting native and pollinator friendly plants will create 'ecological steppingstones' for birds and insects and support wildlife corridors across the city.

Private realm greening can be encouraged through a combination of broader sustainable design incentives as well as requirements under the City's local planning framework.

Demonstration projects and technical design guidelines that capture key learnings for green roofs and walls can help provide a level of assurance that viable outcomes can be achieved in the context of specific challenges created by Perth's local climate and environmental conditions.

Initiatives	City's role	
	Deliver	Collaborate
9.2.1 Identify significant trees worthy of special protection and introduce planning provisions to ensure their retention.	•	•
9.2.2 Investigate the potential to develop a Green Factor tool to encourage the inclusion of green infrastructure and increased vegetation in new development	•	
9.2.3 Review existing planning policy provisions to increase the amount of landscaping on private property and improve its design and quality	•	
9.2.4 Partner with key external stakeholders to capture key learnings from existing green roofs located on private property and assess their viability in the city.	•	•
9.2.5 Capture key learnings from the City-owned green walls at Northbridge Piazza and City of Perth Library and assess their viability in the city.	•	

- Key informing plans and documents:**
- Local Planning Strategy
 - Local Planning Scheme (under review)
 - Local Planning Policies (under review)
 - Micro Greening Guide (2020)
 - GI & Biodiversity Study (2017)

9.3 Enhancing our green open space

The city has an extensive network of open space including traditional parks and gardens, large leftover green space around road and rail reserves and Perth's riverfront. It is highly valued by the community for its aesthetic quality and recreational value and is increasingly recognised for its potential to provide benefits that can help the city adapt to climate change challenges.

At over 500 ha or 41% of the city's total land area (including Kings Park) this asset also has significant potential, through careful planning and design, to improve urban greening outcomes and environmental benefits.

Findings from the Green Infrastructure and Biodiversity Study (2017) found that while the network is performing well in terms of urban cooling there is room to improve in the areas of sustainable water management and biodiversity. It recommends consolidating areas of fragmented green space, increasing the structural complexity of planting and including more native vegetation to support habitat creation. These, and other findings, continue to inform the planting and landscape response in the City's major capital works projects including the revitalization of Wellington Square and the East End.

The potential of our open space network will be captured in the City's Open Space Plan; an action plan to guide planning, design and future investment in green open space with a focus on improved greening outcomes and the provision of accessible recreational space for our community.

Initiatives	City's role	
	Deliver	Collaborate
9.3.1 Finalise Open Space Plan (currently in development)	•	
9.3.2 Review and finalise Perth City Riverfront Masterplan	•	•
9.3.3 Increase canopy cover along road and rail reserves as part of the Urban Forest Plan's Infill Planting program	•	•
9.3.4 Increase level of canopy cover in city parks by 15% by 2036 to help meet canopy target in City of Perth Urban Forest Plan	•	
9.3.5 Include <i>design response: planting and urban forest</i> in delivery of all open space and major capital works projects with a focus on enhancing biodiversity, water management and urban cooling	•	
9.3.6 Incorporate climate change risk into open space planning and maintenance	•	

Key informing plans and documents:

- Urban Forest Plan (2016)
- GI and Biodiversity Study (2017)
- Open Space Study (2018)
- Perth's Riverfront 2020: background and analysis report
- Open Space Plan (in development)

9.4 Making the blue-green connection

There can be no green without blue. Plants need water to survive and thrive and many of the community benefits of green infrastructure also depend on sufficient water. Permeable, irrigated green surfaces have a critical role to play in lowering city temperatures. Recreational, social and event spaces; a strong connection with nature; and sense of place and visual beauty all rely on water to stay green and support an active, vibrant and healthy community.

In return, plants help to improve water quality and management in an urban context. Permeable green surfaces, raingardens, tree pits and tree canopy capture, slow down and filter urban stormwater reducing flood risk and removing pollutants.

Perth's drying climate and lack of summer rainfall create a major challenge for increasing our green urban cover and ensuring high quality outcomes. As access to water becomes more restricted it is vital that we plan strategically and design creatively to maximise existing resources and ensure water is available where it is needed most to cool and beautify our city. The provision of integrated irrigation is particularly important to support new greening initiatives in dense inner-city areas.

The City will also continue to implement a water sensitive urban design approach, and actively promote innovation to maximise the potential for alternative water sources (e.g., greywater, condensate) to help secure our future water resource.

Green and blue infrastructure enjoy a symbiotic relationship. By taking an integrated approach to urban water management and green infrastructure, the City can multiply the benefits of each. The completion of the Integrated Water Management Plan is a key initiative that will capture the City's water management strategies and set out key actions to ensure the planning and management of this important asset supports delivery of our commitment to a greener city.

Initiatives	City's role	
	Deliver	Collaborate
9.4.1 Implement the Integrated Water Management Plan	•	
9.4.2 Continue to include WSUD in new street tree planting where feasible	•	
9.4.3 Continue trialling of WSUD innovations and document outcomes	•	
9.4.4 Investigate options for permeable paving to support city greening	•	
9.4.5 Deliver grey water and condensate scoping study	•	•
9.4.6 Deliver a grey water pilot project	•	•

Key informing plans and documents:

- Urban Forest Plan (2016)
- GI & Biodiversity Study (2017)
- Feasibility Study - Alternative Water Sources for Irrigation
- Integrated Water Management Plan (in development)
- City Design and Construction (D&C) notes

9.5 Setting targets

It is important to set targets to monitor progress in delivering our urban greening commitment.

Similar to the way we monitor canopy cover as part of implementing the Urban Forest Plan we need to set evidence-based targets that can measure changes in the level of green cover and benefits delivered by urban greening (e.g., lower city temperatures, equitable access to open space, biodiversity and water quality and supply).

A target of 30% canopy cover across the public realm has been set in the City's Urban Forest Plan. Progress in reaching this target currently relies on analysis of canopy cover data collected every two years by the Department of Planning, Lands and Heritage (DPLH); and four yearly audits of the City's street and parkland tree population, an asset with an estimated value of \$98 million when the last audit was completed in 2015/16.

Initiatives	City's role	
	Deliver	Collaborate
9.5.1 Fund and resource urban forest street and parkland tree audit in 2024/25	•	
9.5.2 Update the 2019 i-tree eco assessment & report on benefits provided	•	
9.5.3 Analyse canopy cover change using DPLH Urban Canopy Dashboard	•	•
9.5.4 Establish an evidence-based target for urban green cover across the public realm	•	
9.5.6 Establish an evidence-based biodiversity target and measure progress	•	
9.5.7 Monitor the impact of new street tree planting on street temperatures	•	
9.5.8 Complete four yearly thermal imaging surveys using satellite data	•	
9.5.9 Measure improvements to the accessibility of open space	•	
9.5.10 Develop a City Environmental Dashboard and measure UGS progress	•	•

Key informing plans and documents:

- Urban Forest Plan (2016)
- GI & Biodiversity Study (2017)
- Open Space Study (2018)
- I-tree eco assessment (2019)
- Integrated Water Management Plan (in development)
- Sustainability Strategy Implementation Plan (in development)

9.6 Greening together

Our community has an important role to play in delivering the City's commitment for urban greening, both by planting more plants, shrubs and trees on privately owned site and supporting increased greening of the public realm.

It is important for the City to raise awareness of the role and benefits of urban greening, encouraging our community to take part through a range of City led programs and initiatives.

Initiatives	City's role	
	Deliver	Collaborate
9.6.1 Community consultation on Open Space Plan	•	
9.6.2 Community consultation on Urban Greening Strategy	•	
9.6.3 Continue community engagement on the City's annual Infill Street Tree Planting Program to raise awareness and highlight progress	•	
9.6.4 Raise community awareness of the City's Micro Greening Guide	•	
9.6.5 Manage and update the Urban Forest Project page on the City's Website	•	
9.6.6 Continue annual community planting days	•	•
9.6.7 Plan and budget for participation in the annual WA Tree Festival	•	•
9.6.8 Investigate the potential for program of green grants / greening fund	•	
9.6.9 Community demonstrations on verge planting	•	

Key informing plans and documents:

- Urban Forest Plan (2016)
- GI & Biodiversity Study (2017)
- Micro Greening Guide (2020)
- Residential Verge Management Guidelines
- Annual Infill Street Tree Planting program
- Open Space Plan (in development)
- Urban Greening Strategy (in development)

Glossary

Blue-green infrastructure: network of natural or designed landscape elements dominated by vegetation that has a clear link to water, either permanently or occasionally. Examples included raingardens, bioswales, wetlands and vegetated zones along rivers, lakes and ponds *(taken from Australian Standards)*

Ecosystem services - benefits people obtain from ecosystems *(taken from Australian Standards)*

Green Infrastructure - all of the vegetation that provides environmental, economic and social benefits such as clean air and water, climate regulation, food provision, erosion control and places for recreation. GI includes urban parks and reserves, wetlands and stream corridors, street trees and roadside verges, gardens and vegetable patches, bikeways and pedestrian trails, wall and rooftop gardens, orchards and farms, cemeteries and derelict land. *(Taken from CSIRO- Establishing a national agenda for urban green infrastructure)*

Green façade - supported or unsupported climbing plants that either grow up from the ground or a container, or cascade down from a container, to provide full or partial cover of a building wall or other shade structure. *(Taken from Australian Standards)*

Green roof - building roof that is completely or partially covered in a rooting substrate that supports vegetation. They can be deep or shallow and may include solar panels. They typically include a protective layer, drainage layer, rooting medium and vegetation. *(Taken from Australian Standards)*


Green wall: engineered support structure containing a rooting medium that allows plants to cover the exterior of a wall and requires regular irrigation to support growth completely or partially. *(Taken from Australian Standards)*

Urban green cover: combined areas of tree canopy cover and other vegetation on the ground or building roofs when viewed from above in a urban environment. *(Taken from Australian Standards)*

Water sensitive urban design: contemporary approach to the planning and design of urban environments that is sensitive to the issues of water sustainability, resilience and environmental protection. *(Taken from Australian Standards)*

12. Community Development Alliance Reports

12.1 Event Sponsorship 2023/24 - Round 1

Responsible Officer	Kylie Johnson – General Manager Community Development
Voting Requirements	Simple Majority
Attachments	Attachment 12.1A – 2023/24 Event Sponsorship Round 1 Summary and Recommendation Rationale ↓ 

Purpose

To provide recommendations to Council, under Round 1 of the Event Sponsorship Program Financial Year 2023/24.

Recommendation

That Council:

- APPROVES* the following Event Sponsorships totalling **\$958,750** excluding GST:

Noting \$958,750 consists of \$668,750 (2023/24), \$205,000 (2024/25) and \$85,000 (2025/26)

Ref	Applicant / Project	2023/24 Commitment	2024/25 Commitment	2025/26 Commitment
a	The Trustee for Channel Seven Telethon Trust/ Telethon Family Festival	\$100,000 cash one-year agreement	N/A	N/A
b	Channel Seven Perth Pty. Limited/ Alinta Energy Christmas Pageant	\$120,000 cash	\$120,000 cash	N/A
c	Perth International Jazz Festival Inc./ 2023 Perth International Jazz Festival	\$50,000 cash	\$50,000 cash	\$50,000 cash
d	HBF Health Limited/ HBF Run for a Reason	\$35,000 cash	\$35,000 cash	\$35,000 cash
e	Marinovich Family Trust/ Elizabeth Quay Fun Fair	\$10,000 cash one-year agreement	N/A	N/A
f	NAIDOC Perth (Inc.)/ NAIDOC Week Perth Opening Ceremony	\$35,000 cash one-year agreement	N/A	N/A

g	Whitford Church of Christ Inc./ Carols in the City	\$23,750 cash one-year agreement	N/A	N/A
h	The Returned & Services League of Australia WA Branch Incorporated/ ANZAC Day 2024	\$150,000 cash one-year agreement	N/A	N/A
j	The Trustee for Nalomian Trust/ Perth Leisure Lifestyle Show	\$50,000 cash one-year agreement	N/A	N/A
k	Indian Society of Western Australia Incorporated/ ISWA Diwali Mela 2023	\$35,000 cash one-year agreement	N/A	N/A
l	Nursery and Garden Industry Western Australia/ 2024 Perth Garden and Outdoor Living Festival	\$50,000 cash one-year agreement	N/A	N/A
m	The Trustee for R & S Campbell Family Trust/ City Wine Perth	\$10,000 cash one-year agreement	N/A	N/A
TOTAL ANNUAL COMMITMENTS		\$668,750	\$205,000	\$85,000

**Approval subject to a suitable sponsorship agreement being entered into by the City and all approved applicants listed above on terms acceptable to the City within three months. Without limitation, such agreements for Channel Seven Perth Pty. Limited, Perth International Jazz Festival Inc. and HBF Health Limited must include the following term:*

Funding for each successive year of the program is to be contingent on receipt of an acquittal within three months of project completion, and the City being satisfied that the previous year of the program generated, or is expected to generate in future years, benefits to the City commensurate with the amount funded.

Background

1. The City has a vision for Perth to be 'the events heart of WA' (2025 Events Strategy). A key principle of this strategy is 'something for everyone.' The City will facilitate and support a diverse range of events that are inclusive, appeal to a broad demographic and provide enriching experiences for all throughout the year.
2. A notional allocation of \$1,000,000 is proposed for inclusion in the 2023/24 budget, subject to Council approval, for the 2023/24 Event Sponsorship program. The Event Sponsorship program is split in to two rounds. Round 1 supporting activity between 1 July 2023 through to 30 June 2024, and Round 2 supporting activity between 1 January 2024 through to 31 December 2024.
3. The City of Perth accepted applications for Round 1 of the Events Sponsorship 2023/2024 program from 1 - 28 February 2023. The city received thirteen applications in total, one of which opted to withdraw the application prior to it progressing to assessment.
4. The total amount requested by the twelve applicants for activity within the 2023/24 year is \$1,346,508.43 (ex GST), exceeding the total budget available. The panel has determined a recommendation in-line with the budget, and recommendation rationale is outlined within Attachment 12.1A: Application and Recommendation Rationale.
5. The funding level recommended is based on the scale, impact and significance of the event. The Event Sponsorship program guidelines stipulate the City can provide a maximum contribution of 30% to the total project cost.

Discussion

6. A three-person panel, consisting of one external representative and two City of Perth Officers from the City's Community Development Alliance assessed twelve applications. Additionally, the Acting General Manager Community Development had an oversight role.
7. The assessment criterium is aligned to the key priority outcomes; visitation, vibrancy, engaging a diverse community, sustainability and economic growth and provides clear descriptions and a rating scale to guide the assessors when considering an appropriate score. The scores from panel members for each assessment criteria are averaged and ranked from highest to lowest.
8. Of the twelve applications, twelve are recommended to be approved and nil to be declined. More detail can be found in Attachment 12.1A: Summary and Recommendation Rationale – Event Sponsorship Round 1 2023/24.
9. Where applicable, in-kind support is considered to have a value equal to cash, and the recommended total amount is inclusive of cash only to ensure that the applicant receives the full value, limiting the impact of in-kind estimates that can be subject to change.

Stakeholder Engagement

Nil.

Decision Implications

10. The recommendations within this report commit \$668,750 from the 2023/24 Event Sponsorship budget. If the recommendations are adopted \$331,250 will remain for Event Sponsorship Round Two which will open for applications 1 August 2023.
11. Three applications are being recommended for multi-year funding that if approved will reduce future available budgets. 2024/25 will be reduced by \$205,000, 2025/26 will be reduced by \$85,000.
12. It is generally not possible to support every application or the total request for each applicant, due to budget constraints, lack of alignment with the City's strategic priorities and/or poor-quality applications. This may result in unavoidable dissatisfaction from some applicants.
13. A City representative will negotiate sponsorship benefits with applicants in line with sponsorship funding amounts once approved by Council. The applicant will be required to provide significant benefits in recognition of the City's support.
14. The applicant will be required to submit an acquittal report within three months of project completion. Acquittal reports must demonstrate how the City's sponsorship funding supported projects or initiatives within the City's district and demonstrate direct impact on the City of Perth meeting its aspirations of Liveable, Sustainable and Prosperous.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Liveable
Related Documents (Issue Specific Strategies and Plans):	

Legislation, Delegation of Authority and Policy	
Legislation:	Regulation 12 of the Local Government (Financial Management) Regulations 1996 – payments from municipal fund or trust fund, restrictions on.
Authority of Council/CEO:	Council Policy 4.3 Outgoing Sponsorship and Grants directs that any sponsorship application for more than \$15,000 or from a funding round be considered by Council.
Policy:	Council Policy 4.3 Outgoing Sponsorship and Grants - the policy directs that there be a consistent and transparent assessment process and criteria to guide recommendations to Council. An eligibility check has been conducted on all applications to ensure they are compliant with the Policy and the necessary assessment process has been followed.

Financial Implications

The financial implications of the recommendation(s) are accommodated within the existing budget.

2023/24

Account Number	1066 100 50 10078 7901	Operating
Account Description	Event Sponsorship	
Total Budget	\$1,000,000	
Budget – This report	\$668,750.00	
Remaining Budget (for Round 2)	\$331,250.00	
Budget Impact	Accommodated in proposed 2023/24 budget	

2024/25

Account Number	TBC	Operating
Account Description	Event Sponsorship	
Total Budget	TBC	
Budget – This report	\$205,000	
Budget Impact	2024/25 Budget will be reduced by \$205,000	

2025/26

Account Number	TBC	Operating
Account Description	Event Sponsorship	
Total Budget	TBC	
Budget – This report	\$85,000	
Budget Impact	2025/26 Budget will be reduced by \$85,000	

Further Information

15. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows.

	Question	Response
1.	have all sponsorship applicants been notified of the opportunity to make a deputation at the ABS?	Yes. Notified on Friday 19 May.
2.	Re Perth International Jazz Festival (PIJF): (a) in 2022, did the city help promote the event via social media? (b) if so, what was the extent of this promotion in 2022?	(a) Yes. The City supported the event through the VisitPerth event listings and blog, City electronic resident and business newsletters, and a Facebook social media post.

	Question	Response
3.	<p>For background: (a) is the assessment process weighted towards attendance / numbers only? The description of "Tiers" seems to suggest this. (b) Is the cultural value of an event considered? (I didn't see the cultural value mentioned in relation to the PIJF?)</p>	<p>(a) The Event Sponsorship applications are assessed against the following essential criteria:</p> <ul style="list-style-type: none"> • Visitation – Events that attract visitation. • Vibrancy - Events that contribute to a unique tourism offering, enhances the city reputation and activates the city with vibrant activity. • Engaging a Diverse Community - Events that embrace and celebrates Perth diverse community and provides fair, equal access and participation. • Economic Growth – Events that stimulate the local economy, supporting local businesses; and • Environmental sustainability - Events that integrate environmental sustainability considerations. <p>Additionally, assessors consider criteria:</p> <ul style="list-style-type: none"> • Event delivery - The applicant’s capacity to manage and deliver the event. • The event plan and budget. • Sponsorship benefits and level of value provided to the City. <p>All criteria are weighted equally. Events that maintain a core focus on public, free or low-cost programming will be assessed more favourably.</p> <p>1. Artistic and cultural profile is a criteria within our Arts and Culture Sponsorship Program.</p>
4.	<p>What is the definition of "sponsorship benefits" and "leveraging opportunities for the City of Perth"? What is the purpose of these?</p>	<p>Applicants are assessed against the value of commercial benefits offered as part of the sponsorship application. The City seeks sponsorship benefits that increase awareness of the City of Perth brand, with those that provide a high level of visibility are assessed</p>

	Question	Response
		<p>favourably. Examples of sponsorship benefits include:</p> <ul style="list-style-type: none"> • Significant event signage (mandatory) • Logo recognition across event assets (mandatory) • Naming rights • Advertising (Digital, Press and Radio) • Foreword in an event program • Event launch opportunities (joint media release and speaking opportunities) • Social media <p>The benefits provide the City the opportunity to leverage off the sponsorship/event, e.g. increasing visibility of the City of Perth brand through signage, program adverts, speaking opportunities.</p> <p>Council Policy 4.3 Outgoing Sponsorship and Grants defines sponsorship as per below:</p> <p>‘Sponsorship’ means a commercial arrangement in which a sponsor provides a contribution in-kind or in money, to support an activity in return for certain specified benefits.</p> <p>Applicants are expected to offer a level of benefits commensurate to the amount of funding requested.</p>
5.	If the process is weighted towards attendance, why then did the Garden Show - with the highest estimated attendance of all applicants - not receive a greater proportion of their ask?	The Event Sponsorship criteria is weighted equally across all criteria.
6.	Re ISWA Diwali Mela: (a) what is the estimated cost of the third party report requested that the applicant provide? (My understanding is that it is in the range from \$10,000-\$15,000.)	(a) Information on City costs for third party event reports are provided through confidential attachment.

	Question	Response
	<p>(b) can the City please provide examples of events for which the City itself has commissioned such reports and the cost of these reports.</p> <p>(c) How many residents of the City of Perth are of Indian heritage?</p>	<p>(b) The City has commissioned reports for events including:</p> <ul style="list-style-type: none"> • Christmas Lights Trail • Australia Day Skyworks 2022 • Christmas Nativity • Birak Concert • Twilight Hawkers Market • Heritage Perth Weekend • The City at New Year's Eve • City of Light shows • Heritage Perth Month • James Street Activation <p>This is not a question asked of applicants. The ABS data from the 2021 census indicates 1,259 (4.4%) City of Perth residents were born in India.</p>
7.	<p>Re the Garden Show, the report states that a marketing plan was not provided. (a) Did the administration see the large, high quality liftout in the newspaper with the City's name on the cover? (b) Did the administration see the significant media coverage? (c) Did the administration attend the event and see the happy crowds? (d) how much revenue did the City raise via parking at the event?</p>	<p>Assessments are based on the information provided within the application and previous acquittal information.</p> <p>The applicant did not provide this detail within their 2023/24 Event Sponsorship application.</p> <p>The total parking revenue raised was \$32,130. Some of these monies will be offset by remediation work required following vehicle impacts.</p>
8.	<p>Can we please have an updated summary of sponsorship provided with the last round of sponsorships? Can this please be broken down into categories - eg. arts and culture, family, sustainability and garden, etc.</p>	<p>A summary of all 2022/23 grants and sponsorships approved is provided as an Attachment 1 under separate cover.</p> <p>The City website lists all sponsorship, which is updated quarterly.</p>
9.	<p>The total assessment score for the NAIDOC opening event was 62.7% but the panel has recommended full funding to match the application request. There was no commentary provided in the report as to why the score was on the lower end, but full</p>	<p>NAIDOC was awarded their full request as the panel agreed that their request was reasonable and represented an appropriate City investment for a free community event delivered by a not-for-profit.</p>

	Question	Response
	<p>funds being recommended for approval. Why?</p> <p>Can Wellington Square handle 4,000 people in attendance considering parking, toilets, and community safety?</p> <p>What are the other project costs which total \$170k for one event being an opening ceremony?</p> <p>Has the event organiser received confirmation of any relevant approvals for the parachute display?</p> <p>What other non-cash costs will we need to invest in this event outside of this application process?</p>	<p>Wellington Square can handle the 4,000 estimated attendance for this event.</p> <p>The project costs the applicant states total \$170k include infrastructure, banners, performers, admin, promotional, catering, fees/insurances.</p> <p>No confirmation of relevant approvals for the parachute display however the event application is only in the early stages of consideration.</p> <p>Under Outgoing Sponsorship Policy 4.3, no further cash or in-kind support can be provided.</p>
10.	<p>ANZAC Day 2024</p> <p>What does the panel mean by “Greater consideration should be given to sustainability measures and planning documentation before the City commits to a multi-year sponsorship”?</p>	<p>The applicant response to the sustainability criteria was not as detailed as would be expected for a three-year request of this amount. The applicant indicated 10 sustainability measures would be incorporated however only detailed five in the application.</p>
11.	<p>Noting I have disclosed a direct financial interest in relation to the applicants associated with events a) and b) in attachment A and will be proposing they are handled separately in chamber with me out of the room.</p> <p>My questions relate to references c) and d)</p> <p>Q. At the risk of sounding like the Industry Super Fund ad on TV, can I ask admin to compare the pair. Perth Int Jazz Festival has scored 68% asked for 60k and are getting 50k – and anticipate a crowd of 16,800. On the very next line in the table, HBF Run for a Reason scored 67.3% asked for 60k and are getting 35k – and anticipate a crowd of 43,000. Could the admin further explain the rationale or reasoning for two different cash contributions being awarded to two events</p>	<p>The sponsorship process is well established and applied consistently across all applications from eligible organisations.</p> <p>The process has been refined and improved over time in line with audit recommendations and internal reviews.</p> <p>All applications are assessed against the criteria by a suitably qualified panel including external representation.</p> <p>Following independent review and scoring, the panel discuss and agree on an appropriate investment based on all information in the application.</p> <p>While scores are similar, the two events in question are very different in nature. In this instance, the economic impact to local traders and duration of the Perth International Jazz Festival contributed to a higher recommended value.</p>

	Question	Response
	which scored almost identically (and have significantly different anticipated crowds)?	
12.	<p>what is the perceived benefit to hosting Run for a Reason in the city?</p> <p>I tried to drive into the city on Sunday to visit a constituent. Most major routes were closed and when I missed a turn, I then had to do a 30+ minute detour around the city to come back in. Further, I note that on Monday there will still detour VMS trailers on city streets. Who is responsible for these and ensuring they are removed in a timely fashion?</p>	<p>HBF Run for a Reason attracts over 30,000 participants into the city. The application states that “2019 participant research highlighted that 79% of participants indicated that they returned to the city post event, spending an estimated \$417,417 in Perth.”</p> <p>The event organiser submits a Traffic Management Plan to the City and Main Roads WA for review and assessment. The three runs (4km, 12km and half marathon) encircle the City, with the plan to open most roads by 11am for Sunday retail trade. The event organiser is responsible for the traffic management installation and removal.</p>
13.	<p>The Perth Leisure Festival and Lifestyle Show and the Perth Garden and Outdoor Living Show are both on Langley Park. We are proposing they both receive \$50,000 cash. One had attendance of 20,000 and the other had attendance of 52,000. Both are on Langley Park; both are outdoor events. Can you give us more of the rationale that helps to reach that conclusion?</p>	<p>Please refer to Attachment 3 under separate cover.</p>
14.	<p>What is the remaining budget for major events? given no applications have been received.</p>	<p>The 2022/23 Major Events and Festivals Budget has funded Fringe Festival (\$400k) and Perth Festival (\$400k). Currently there is \$2.2m unallocated from that budget. Two further applications within the Major events and Festivals Program are under assessment and will be presented to Council for decision at the June OCM.</p>
15.	<p>What will happen to these funds at year end? ie. will the funds be transferred to a reserve at year end?</p>	<p>Operational under expenditure does not go into a reserve but is factored into the opening position for calculation of rates for 2023/24. The Major Events and Festivals budget for 2023/24 is proposed at \$1.6m.</p>
16.	<p>Carols in the City: Is this the same company that supplies the Nativity Concert?</p>	<p>No. 2022 Nativity was delivered by Trans Media Alliance.</p>

	Question	Response
17.	In kind is sometimes difficult to comprehend. What is in kind?	Please refer to Attachment 4 under separate cover.
18.	Did any other events have parking set up at the event of that nature where you raised \$32,000?	<p>The Perth Garden and Outdoor Festival have been the only event since 2020 who have been given the benefit of use of Langley Reserve as event parking.</p> <p>These arrangements for paid parking are not part of the sponsorship process. This unique arrangement requires justification and sign off by the Department of Transport.</p>
19.	What is the total cash (and in-Kind) support paid to Channel 7 or 7 West affiliated organisations over the past three years? (eg. Christmas Pageant, Telethon, Resources Showcase etc.) Have the monies all come from Event Sponsorship or is it mixed up with other sponsorship rounds?	<p><u>Sponsorship Programs:</u></p> <p><u>2023</u></p> <ul style="list-style-type: none"> • Resource Technology Showcase <ul style="list-style-type: none"> ○ \$60,000 cash Economic Development Sponsorship <p><u>2022</u></p> <ul style="list-style-type: none"> • Alinta Energy Christmas Pageant <ul style="list-style-type: none"> ○ \$120,000 cash Event Sponsorship <p><u>2021</u></p> <ul style="list-style-type: none"> • Alinta Energy Christmas Pageant <ul style="list-style-type: none"> ○ \$120,000 cash and \$21,000 in-kind Event Sponsorship • Resource Technology Showcase <ul style="list-style-type: none"> ○ \$40,000 Economic Development Sponsorship <p><u>Non Sponsorship Program :</u></p> <p><u>2023</u></p> <ul style="list-style-type: none"> • Resource Technology Showcase <ul style="list-style-type: none"> ○ \$60,884 fee waiver approved by Council for reasons in Council report, which gave number of options to Council including option of not approving a fee waiver. <p><u>2022</u></p> <ul style="list-style-type: none"> • Telethon October 2022 (returned to City from Optus 2020 and 2021) <ul style="list-style-type: none"> ○ \$47,501 fee waiver (for estimated fees relating to hire of Wellington Street,

	Question	Response
		<p>bins, health assessments, parking and banner hire) approved by Council August 2022</p> <ul style="list-style-type: none">• \$5,514.42 fee waiver approved by CEO as actual fees once event was finalised were higher than the estimated fees <p>The total City contribution over the past three years is \$474,899.</p>

Attachment A: Application Summary and Recommendation Rationale – Event Sponsorship 2023/24 (Round 1)

Ref	Applicant/Event	Venue	Estimated Attendance (provided by applicant)	Previous Support (ex GST) (for same event)	Funding Request (ex GST)	Application score %	Total Funding Recommendation (ex GST) (in line with available budget)
a	The Trustee for Channel Seven Telethon Trust/ Telethon Family Festival	External footprint of RAC Arena; Wellington Street, from Elder to William Street; Forrest Place; Yagan Square	40,000	NA	\$150,000 (\$100,000 cash \$50,000 in-kind)	71%	\$100,000 cash contribution for one-year
b	Channel Seven Perth Pty. Limited/ Alinta Energy Christmas Pageant	St Georges Terrace, between Milligan Street and Victoria Avenue; Langley Park	48,420	\$120,000	\$189,508.43 (\$163,750 cash \$25,758.43 in-kind) FY 23/24; \$189,508.43 (\$163,750 cash \$25,758.43 in-kind) FY 24/25	68.3%	\$120,000 cash contribution for two-years
c	Perth International Jazz Festival Inc./ 2023 Perth International Jazz Festival	Applicant has listed 25+ venues within the City of Perth	16,800	\$50,000	\$60,000 cash FY 23/24; \$60,000 cash FY 24/25; \$60,000 cash FY 25/26	68%	\$50,000 cash contribution for three-years

d	HBF Health Limited/ HBF Run for a Reason	Gloucester Park; St Georges Terrace; and surrounding City of Perth Road Reserves	43,000	\$40,000	\$60,000 cash FY 23/24; \$60,000 cash FY 24/25; \$60,000 cash FY 25/26	67.3%	\$35,000 cash contribution for three-years
e	Marinovich Family Trust/ Elizabeth Quay Fun Fair	Elizabeth Quay	90,000	\$15,000	\$90,000 (\$85,000 cash \$5,000 in-kind) FY 23/24 \$90,000 (\$85,000 cash \$5,000 in-kind) FY 24/25	63%	\$10,000 cash contribution for one-year
f	NAIDOC Perth (Inc.)/ NAIDOC Week Perth Opening Ceremony	Wellington Square	4,000	\$35,000	\$35,000 (\$30,000 cash \$5,000 in-kind) FY 23/24	62.7%	\$35,000 cash contribution for one-year
g	Whitford Church of Christ Inc./ Carols in the City	Supreme Court Gardens	10,000	\$20,500	\$30,000 (\$25,000 cash \$5,000 in-kind) FY 23/24; \$30,000 (\$25,000 cash \$5,000 in-kind) FY 24/25; \$30,000 (\$25,000 cash \$5,000 in-kind) FY 25/26	59.3%	\$23,750 cash contribution for one-year

h	The Returned & Services League of Australia WA Branch Incorporated/ ANZAC Day 2024	Kings Park; St Georges Terrace; Hay St Mall; Murray St Mall; Government; House Gardens; Langley Park	45,000	\$150,000	\$150,000 (\$98,400 cash \$51,600 in-kind) FY 23/24; \$150,000 (\$98,400 cash \$51,600 in-kind) FY 24/25; \$150,000 (\$98,400 cash \$51,600 in-kind) FY 25/26	57.7%	\$150,000 cash contribution for one-year
i	The Trustee for Nalomian Trust/ Perth Leisure Lifestyle Show	Langley Park	25,000	\$135,000	\$130,000 (\$100,000 cash \$30,000 in-kind) FY 23/24	56%	\$50,000 cash contribution for one-year
j	Indian Society of Western Australia Incorporated/ ISWA Diwali Mela 2023	Langley Park	25,000	NA	\$85,000 cash FY 23/24	54%	\$35,000 cash contribution for one-year
k	Nursery and Garden Industry Western Australia/ 2024 Perth Garden and Outdoor Living Festival	Langley Park	52,000	\$77,500	\$345,000 (\$290,000 cash \$55,000 in-kind) FY 23/24	51%	\$50,000 cash contribution for one-year
l	The Trustee for R & S Campbell Family Trust/ City Wine Perth	Russel Square	4,000	\$20,000	\$22,000 cash FY 22/23	50%	\$10,000 cash contribution for one-year

a.) The Trustee for Channel Seven Telethon Trust/ Telethon Family Festival

Applicant Details	
Applicant Name	The Trustee for Channel Seven Telethon Trust
Previous Support (5-year period)	NA
Project Details	
Project Title	Telethon Family Festival
Project Date / Venue	22/10/2023 External footprint of RAC Arena; Wellington Street, from Elder to William Street; Forrest Place; and Yagan Square
Project Description	<p>This Telethon Family Festival will complement the Telethon weekend 26-hour broadcast will take place at RAC Arena over the same weekend.</p> <p>The Telethon Family Festival will be held on Sunday 22 October 2023, outside RAC Arena and along Wellington Street.</p> <p>The applicant aims to increase community participation and engagement with Telethon, while also bringing the WA community together over the Telethon Weekend.</p> <p>The street festival will extend along Wellington Street with road closures connecting Elders Street to Yagan Square. The applicant describes the event as a unique and innovative opportunity for the community to enjoy music, roving entertainment, community performances, food and festivities in the CBD. The event will offer all children free rides and entertainment.</p>
Estimated Attendance	40,000
Total Project Cost	\$836,438
Total Amount Requested	\$150,000 (ex GST) comprising of: \$100,000 (ex GST) cash contribution; and \$50,000 (ex GST) in-kind contribution for City fees and charges (17.93% of total project budget)
Multi Year Request	NA
Total Assessment Score	35.5 out of 50 (71%)
Recommendation	APPROVE
Recommended Amount	\$100,000 (ex GST) cash contribution
Recommendation Rationale	
The Assessment Panel recommend supporting the application for \$100,000 (ex GST) cash contribution for the following reasons:	

- a. The panel agreed that Telethon is well credentialed and has demonstrated their commitment to delivering a free, family friendly, community event which is expected to attract a broad range of attendees and contribute to the vibrancy of the city, through a large-scale activation.
- b. The estimated festival attendance of 40,000 correlates to previous event attendance. The expected visitation from Perth suburbs and regional locations is anticipated to have a positive economic benefit to City of Perth retail and hospitality businesses.
- c. The applicant proposes to activate a large section of Wellington Steet, Forrest Place and Yagan Square. The panel agreed that activation of an expansive and highly visible area will attract significant attention and will have a large contribution to the vibrancy of the city on a Sunday in September, which is historically a quieter time for larger events.
- d. The applicant has demonstrated strong consideration of diversity and inclusion with charities invited to participate as exhibitors for free, and a Welcome to Country accompanied by indigenous dancers.

The Assessment Panel considered the applicants request for \$150,000 (ex GST) for a one-year sponsorship. The Assessment Panel did not recommend the requested support for the following reasons:

- e. The applicant states that twenty City of Perth businesses will be engaged but minimal information was provided on which businesses and how they will be engaged. Additionally, there is no indication City of Perth based suppliers are being engaged or participating in a way that will allow them to benefit from the attendance.
- f. The panel noted that the applicant did not provide a marketing plan. While the involvement of Seven West Media will allow for strong promotional reach, the panel agreed that for a request of this magnitude a marketing plan would have benefited the application.
- g. The panel agreed that the sponsorship benefits offered did not correspond with the requested amount of funding. Logo recognition across highly visible channels was included however no evidence of other benefits were provided in the application. The applicant is encouraged to consider the priority benefits for future applications.
- h. The panel agreed that while international and national talent may participate, it is unlikely that the event will generate significant attention nationally or internationally.
- i. The panel agreed that the recommended amount is appropriate for a first-time sponsorship applicant and event of this nature.

b.) Channel Seven Perth Pty. Limited/ Alinta Energy Christmas Pageant

Applicant Details			
Applicant Name	Channel Seven Perth Pty. Limited		
Previous Support (5-year period)	Year	Approved Amount (ex GST)	Project
	2018/19	\$120,000	Alinta Energy Christmas Pageant
	2019/20	\$120,000	Alinta Energy Christmas Pageant
	2020/21	\$120,000	Alinta Energy Christmas Pageant
	2021/22	\$141,000	Alinta Energy Christmas Pageant
	2022/23	\$120,000	Alinta Energy Christmas Pageant
Project Details			
Project Title	Alinta Energy Christmas Pageant		
Project Date / Venue	02/12/2023	St Georges Terrace, between Milligan Street and Victoria Avenue; Langley Park	
Project Description	<p>Channel Seven Perth Pty. Limited will deliver the 52nd Alinta Energy Christmas Pageant on the 2 December 2023 through the streets of St Georges and Adelaide Terrace, Perth. The applicant estimates to attract over 48,000 attendees, including up to 2,700 parade participants.</p> <p>The applicant describes the Christmas Pageant as a nostalgic and much-loved community event which brings Christmas to the City of Perth. The event creates a sense of vibrancy and provides an opportunity for Western Australia’s diverse community to enjoy and participate in the annual festivities, through a parade of colourful Christmas floats and entertainment on the city streets.</p> <p>In 2023, the pageant organisers will introduce a new float into the parade. The organisers will engage with Boorloo Aboriginal Cultural Experiences to collaborate and design a new indigenous float, showcasing the Noongar culture. This float will be used for the welcome to country and will lead the event.</p> <p>Channel Seven will again showcase the pageant and the city through their television broadcast, using the State Buildings as a backdrop whilst television presenters will regularly cross to different parts of the city and Christmas light displays to highlight the City’s Christmas activities.</p>		
Estimated Attendance	48,420		
Total Project Cost	\$512,328		
Total Amount Requested	\$189,508.43 (ex GST) cash contribution comprising of: \$163,750 (ex GST) cash contribution 25,758.43 (ex GST) in-kind contribution for City banner hire fees (36.98% of total project budget)		
Multi Year Request	2-year request		
Total Assessment Score	34.16 out of 50 (68.3%)		
Recommendation	APPROVE		

Recommended Amount	\$120,000 (ex GST) cash contribution for 2-years
Recommendation Rationale	
<p>The Assessment Panel recommend supporting the application for \$120,000 (ex GST) cash contribution for two-year sponsorship for the following reasons:</p> <ol style="list-style-type: none"> a. The panel agreed that the applicant put forward a strong application for a well-loved community event that is free to attend. b. The 2022 evaluation report demonstrates the impact of the event, showing that the event attracts over 40,000 people into the city and that both the audience and participants are from diverse communities. c. The Alinta Energy Christmas Pageant is an iconic family friendly event, which has historically contributed to a significant number of visitors to the city from the greater metropolitan area, as well as regionally. The event has created a Christmas tradition within the City of Perth and has instilled a strong sense of community. d. The applicant has demonstrated that the Christmas Pageant celebrates the diversity of Western Australia and encourages participation from a variety of community, social and sporting groups. The applicant intends to engage and work with community organisations to collaborate and appeal to a wide demographic, which supports inclusivity. e. The applicant offers sponsorship benefits that are of value to the City of Perth for the level of support requested. The City of Perth will be recognised as a Supporting Partner through print media, television and radio advertising, and socials. The City will also benefit from the television broadcast of the event. f. The consideration for disability access is strong with the development of the online accessibility guide and dedicated accessible viewing points. g. The event adds considerable vibrancy during a key time for the City, complementing other festive themed events such as the Christmas Lights Trail. h. The applicant has demonstrated a strong marketing campaign which will utilise Seven West Media channels to promote the event. <p>The Assessment Panel considered the applicants request for \$189,508.43 (ex GST) for a two-year sponsorship. The Panel did not recommend the requested support for the following reasons:</p> <ol style="list-style-type: none"> i. The budget total provided by the applicant is \$512,328.00 (ex GST). The applicants request for support of \$189,508.43 (ex GST) exceeds the program maximum contribution of 30% of total budget. j. The event does not meet the event duration for tier three funding. When benchmarked against other applications the requested support is considered high for a one-day activation. k. The event budget provided lacks the required detail for sponsorship request of this magnitude. l. The assessment panel agreed that the applicant has not demonstrated an increase in benefits to the City to justify the increased funding request. 	

c.) Perth International Jazz Festival Inc./ 2023 Perth International Jazz Festival

Applicant Details		
Applicant Name	Perth International Jazz Festival Inc.	
Previous Support (5-year period)	Year	Approved Amount (ex GST)
	2018/19	\$25,000
	2019/20	\$28,000
	2020/21	\$28,000
	2021/22	\$40,000
	2022/23	\$50,000
Project	Perth International Jazz Festival	
Project	Perth International Jazz Festival	
Project	Perth International Jazz Festival	
Project	Perth International Jazz Festival	
Project	Perth International Jazz Festival	
Project Details		
Project Title	2023 Perth International Jazz Festival	
Project Date / Venue	07/10/2023; 3 – 5/11/2023	25+ venues within the City of Perth
Project Description	<p>Perth International Jazz Festival (PIJF) is in its eleventh consecutive year. The annual Jazz Festival offers free and ticketed experiences within the City and Northbridge precincts. The Perth International Jazz Festival activities will commence on 3 November and conclude on 5 November 2023.</p> <p>Perth International Jazz Festival is recognised internationally and promotes themselves as a destination festival experience. Festival organisers have expressed their vision of being renowned worldwide as a producer and presenter of extraordinary Western Australian jazz experiences.</p> <p>Perth International Jazz Festival have proposed a new component to promote the festival and programming in the lead up. 'A Jazz Night Out', will be hosted in 20 venues spread across the City neighbourhoods on the 7 October. 'A Jazz Night Out' will showcase live duos and trios in local hospitality venues, activating cafes, bars and galleries, helping promote jazz and the festival weekend to a wider audience in the lead up to the Perth International Jazz Festival weekend.</p>	
Estimated Attendance	16,800	
Total Project Cost	\$402,000 (ex GST)	
Total Amount Requested	\$60,000 (ex GST) cash contribution (14.92% of total project budget)	
Multi Year Request	3-year request	
Total Assessment Score	34 out of 50 (68%)	
Recommendation	APPROVE	
Recommended Amount	\$50,000 (ex GST) cash contribution for 3-years	
Recommendation Rationale		

The Assessment Panel recommend supporting the application for \$50,000 (ex GST) cash contribution for a three-year for the following reasons:

- a. The Perth International Jazz Festival has established itself on the annual events calendar and is considered a well-produced festival which offers diverse and engaging entertainment.
- b. Applicant has outlined satisfactory sponsorship benefits and leveraging opportunities for the City of Perth.
- c. The panel noted that the free community concert at the Urban Orchard, Northbridge will promote social health within Northbridge and create vibrancy. The concert will present a varied program of local artists, including WAAPA ensembles, national artists and international collaborations, free for the community to enjoy.
- d. The panel valued the expansion of this year's programming to include activity in the lead up to the normal festival weekend. The panel agreed that the public activation 'Station Sessions' and the 'International Artist Program' at the Perth Mess Hall, both commencing late October will promote and create interest in the upcoming November festival.
- e. The applicant has demonstrated their ability to collaborate and engage with local businesses. Specifically, the applicant has identified over thirty City of Perth venues, which is a significant number and will help stimulate spend within these businesses.
- f. The applicant aims for a modest but realistic increase in attendance in 2023, which is complimented by a \$15,000 increase to the marketing budget. The applicant has a strong marketing plan which gives the panel confidence this can be achieved.

The Assessment Panel considered the applicants request for \$60,000 (ex GST) for a three-year sponsorship. The Assessment Panel did not recommend the requested support for the following reason:

- g. The attendance numbers for the 2022 event (12,372) were much lower than forecast (25,260) and were aligned with a tier one funding request. A \$60,000 request is at the top end of Tier two and the event is yet to prove it can drive attendance that aligns with this request.

d.) HBF Health Limited/ HBF Run for a Reason

Applicant Details			
Applicant Name	HBF Health Limited		
Previous Support (5-year period)	Year	Approved Amount (ex GST)	Project
	2017/18	\$36,500	HBF Run for a Reason
	2018/19	\$36,500	HBF Run for a Reason
	2019/20	\$36,500	HBF Run for a Reason
	2020/21	\$40,000	HBF Run for a Reason
	2021/22	\$40,000	HBF Run for a Reason
Project Details			
Project Title	HBF Run for a Reason		
Project Date / Venue	19/05/2024	Gloucester Park; St Georges Terrace; and surrounding City of Perth Road Reserves	
Project Description	<p>The HBF Run for a Reason offers three distances to participants; 4km, 12km and a Half Marathon. All three distances start in the Perth CBD at the intersection of William and Hay Streets between 5:45am - 9:30am and culminate at Gloucester Park.</p> <p>The applicant expects to achieve pre COVID participation and spectator numbers, aiming to attract 43,000 people to the city.</p> <p>As in previous years, HBF will implement strategies to ensure the event is inclusive and accessible for as many people as possible. Strategies include free public transport to all participants, varied and vast communication channels for event information and pram and wheelchair start waves on Event Day.</p>		
Estimated Attendance	43,000		
Total Project Cost	\$2,563,510		
Total Amount Requested	\$60,000 (ex GST) cash contribution (2.34% of total project budget)		
Multi Year Request	3-year request		
Total Assessment Score	33.66 out of 50 (67.3%)		
Recommendation	APPROVE		
Recommended Amount	\$35,000 (ex GST) cash contribution for 3-years		
Recommendation Rationale			
<p>The Assessment Panel recommend supporting the application for \$35,00,000 (ex GST) cash contribution for three-years for the following reasons:</p> <ol style="list-style-type: none"> a. The HBF Run for a Reason is a well marketed and delivered fitness fundraising event. The event has historically achieved high participation and has demonstrated the ability to attract and cater for a diverse demographic. The event is an accessible and inclusive activity. 			

- b. The panel valued the fact that both the Start and Finishing locations are within City boundaries. The close proximity to the retail precinct provides opportunity for the event to have economic benefits to City retailers and food and beverage businesses with participants and their families spending time in the city centre and surrounding suburbs post event.
- c. The panel valued the price point of participation, being one of the lowest costing sporting activities of this quality to be delivered in the city.
- d. The panel acknowledged the successful history of the HBF Run for a Reason, being in its tenth year. The panel recommended committing to the future of HBF Run for a Reason events in the City of Perth, recommending a three-year sponsorship term.
- e. The panel valued the high level of sponsorship benefits offered to the city, benefits outlined are considered strong and will provide good visibility of the sponsorship.

The Assessment Panel considered the applicants request for \$60,000 (ex GST) for a three-year sponsorship. The Assessment Panel did not recommend the requested support for the following reasons:

- f. In previous years the event pack pick up was held in the city in the days leading up to the event which provided an additional opportunity to drive visitation. The application indicates that this activation will take place in another Local Government Area.
- g. The panel noted the applicants rationale for an increase in sponsorship support being due to increased operational costs. The panel did not agree that these costs should be undertaken by the City.

e.) Westgrove investments Pty Ltd as the Trustee for Marinovich Family Trust / Elizabeth Quay Fun Fair

Applicant Details			
Applicant Name	Westgrove investments Pty Ltd as the Trustee for Marinovich Family Trust		
Previous Support (5-year period)	Year	Approved Amount (ex GST)	Project
	2020/21	\$5,000	Elizabeth Quay Fun Fair
	2020/21	\$5,000	Yagan Square Wonderland
	2021/22	\$15,000	Elizabeth Quay Fun Fair
	2021/22	\$10,000	Festive Land
Project Details			
Project Title	Elizabeth Quay Fun Fair		
Project Date / Venue	01/12/2023 – 02/01/2024	Elizabeth Quay	
Project Description	<p>The Elizabeth Quay Fun Fair is family friendly event held through the December summer holidays, commencing the 1st of December 2023 and concluding early January 2024. The fun fair will operate in the evenings from 5:00pm to 9:00pm over 23 event days.</p> <p>The activation is open to the public and will showcase rides, side-show games, show bags, and food available with prices ranging from \$7.00 - \$30.00 per item.</p> <p>The event will be held in the lead up to Christmas and will be themed with a Christmas tree, live Santa Claus, roving entertainers and falling snow and a firework display on three selected evenings.</p>		
Estimated Attendance	90,000		
Total Project Cost	\$400,058		
Total Amount Requested	\$90,000 (ex GST) comprising; \$85,000 (ex GST) cash contribution, and \$5,000 (ex GST) in-kind contribution for City fees and charges. (22.49% of total project budget)		
Multi Year Request	2-year request		
Total Assessment Score	31.5 out of 50 (63%)		
Recommendation	APPROVE		
Recommended Amount	\$10,000 (ex GST) cash contribution for 1-year		
Recommendation Rationale			
<p>The Assessment Panel recommend supporting the application for \$10,000 (ex GST) cash contribution for the following reasons:</p> <ol style="list-style-type: none"> a. The panel agreed that the event will add colour and vibrancy to Christmas in the city and will compliment other activities through the festive period. b. The panel valued the duration of the activity and noted the fun fair will activate Elizabeth Quay for the month of December and though the Christmas and New Year period. 			

- c. The applicant has included sponsorship benefits within their application that are considered to be of high value to the City.

The Assessment Panel considered the applicants request for \$90,000 (ex GST) for a two-year sponsorship. The Assessment Panel did not recommend the requested support or multi-year agreement for the following reasons:

- a. The event budget shows that a profit of \$205,000 will be achieved if the full request is awarded. The panel agreed that this is very high, and it's not the role of the City to contribute this much to an organisations surplus.
- b. The panel agreed that as the event is a commercial operation with a high cost for participation, a recommendation higher than \$10,000 is not justifiable.
- c. The panel noted that the applicant has previously received a Local Activation Grant and agreed that the activity is better aligned to that program. For this reason, a multi-year sponsorship was not considered.
- d. The applicant intends to triple the attendance of previous events, however, has not provided supporting information such as a marketing plan, to support this estimation.
- e. Free components are very limited, with participation on the rides, activities and showbags all coming at a significant cost for the average family.
- f. The applicant did not adequately demonstrate their consideration for diversity, equity and inclusion criterion.
- g. The panel noted that the applicant did not provide supporting information in regard to previous event economic impacts to the City, which may have benefited the application.

f.) NAIDOC Perth (Inc.)/ NAIDOC Week Perth Opening Ceremony

Applicant Details			
Applicant Name	NAIDOC Perth (Inc.)		
Previous Support (5-year period)	Year	Approved Amount (ex GST)	Project
	2017/18	\$15,000	NAIDOC Week Perth Opening Ceremony
	2018/19	\$20,000	NAIDOC Week Perth Opening Ceremony
	2019/20	\$30,000	NAIDOC Week Perth Opening Ceremony
	2020/21	\$156,000	NAIDOC Week Perth Opening Ceremony & Bindaran Project
	2021/22	\$35,000	NAIDOC Week Perth Opening Ceremony
Project Details			
Project Title	NAIDOC Week Perth Opening Ceremony		
Project Date / Venue	02/07/2023	Wellington Square, East Perth	
Project Description	<p>The NAIDOC Week Perth Opening Ceremony is the formal opening of the National NAIDOC Week events in the Perth metropolitan area and is an opportunity for Indigenous and non-Indigenous Australians to come together to celebrate Indigenous achievement and the history, rich culture, and survival of the oldest continuing living culture on the planet.</p> <p>The Ceremony highlights include the Welcome to Country, Smoking Ceremony and closing performance of dances on Midar Boodja (Dancing Ground) sand art. Attendees will experience Aboriginal and Torres Strait Islander culture through music, dance, food, arts, crafts and designs.</p> <p>For the first time in 2023, NAIDOC Opening Week Ceremony will host a parachute display which will consist of three freefall parachutes, led by Indigenous jumper, Marley Nolan Duncan and two non-Indigenous jumpers. The three parachutes will fly the Aboriginal, Torres Strait Island and Australian flags and upon landing will present the flags to Elders to raise as part of the Flag Raising Ceremony.</p>		
Estimated Attendance	4,000		
Total Project Cost	\$170,190		
Total Amount Requested	\$35,000 (ex GST) contribution comprising; \$30,000 (ex GST) cash contribution, and \$5,000 (ex GST) in-kind contribution for City fees and charges. (20.56% of total project budget)		
Multi Year Request	NA		
Total Assessment Score	31.33 out of 50 (62.7%)		
Recommendation	APPROVE		

Recommended Amount	\$35,000 (ex GST) cash contribution
Recommendation Rationale	
<p>The Assessment Panel recommend supporting the application for \$35,000 (ex GST) cash contribution for the following reasons:</p> <ul style="list-style-type: none">a. NAIDOC Opening Week Ceremony is an important celebration of Indigenous culture for the City. An event which is rich in culture and offers a range of activities including Welcome to Country, Smoking Ceremony, community stalls and a variety of performances. The culturally significant event is one of the few events in the city which celebrates Aboriginal culture and is coordinated by the Aboriginal community.b. NAIDOC Perth (Inc.) are well versed in the delivery of the NAIDOC Opening Week Ceremony. The assessment panel are confident in their ability to again deliver an engaging and successful event.c. The inclusion of the new parachute display was well received by the panel and demonstrated a willingness by the applicant to evolve and develop the event.d. The panel referenced the City's Reconciliation Action Plan and commitment to create meaningful relationships, enhanced respect and promote sustainable opportunities with Aboriginal and Torres Strait Islander communities. The panel agreed that through sponsorship the city has opportunity to fulfill this commitment and support NAIDOC Perth (Inc.), a not-for-profit organisation, in the delivery of NAIDOC Opening Week Ceremony.	

g. Whitford Church of Christ Inc./ Carols in the City

Applicant Details			
Applicant Name	Whitford Church of Christ Inc.		
Previous Support (5-year period)	Year	Approved Amount (ex GST)	Project
	2022/23	\$20,500	Carols in the City
Project Details			
Project Title	Carols in the City		
Project Date / Venue	23 December 2023	Supreme Court Gardens	
Project Description	<p>Carols in the City is a free to attend, family friendly, community event celebrating Christmas.</p> <p>The Carols in the City event is to be held at the Supreme Court Gardens on 23 December 2023, programmed and coordinated by Whitford Church of Christ Inc. trading as True North Church.</p> <p>True North Church intends to create the Christmas atmosphere through programming and pre-show entertainment. The event will also host a visit from Santa in 'Santa Land', food vendors and a fireworks finale. The applicant intends for the Carols in the City event to complement the City coordinated Christmas Lights Trail and the Christmas Nativity events.</p> <p>True North Church anticipate the Carols in the City event to be a progression of the True North Church annual Christmas Carol celebration, 'Carols in the Park', which has been historically held in the northern suburbs and attracted up to 10,000 attendees.</p>		
Estimated Attendance	10,000		
Total Project Cost	\$103,231.00		
Total Amount Requested	\$30,000 (ex GST) comprising of: \$25,000 (ex GST) cash contribution; and \$5,000 (ex GST) in-kind contribution for City fees and charges (29.06% of total project budget)		
Multi Year Request	3-year request		
Total Assessment Score	29.66 out of 50 (59.3%)		
Recommendation	APPROVE		
Recommended Amount	\$23,750 (ex GST) cash contribution for 1-year		
Recommendation Rationale			
<p>The Assessment Panel recommend supporting the application for \$23,750 (ex GST) cash contribution for one-year for the following reasons:</p> <ul style="list-style-type: none"> a. The panel agreed that the applicant has demonstrated their capacity to deliver a successful and good quality event which attracts people into the City. 			

- b. The Carols in the City event will again make a significant contribution to the of the City at Christmas time. The inclusion of fireworks extends the impact beyond Supreme Court Gardens into the broader precinct.
- c. The event is well timed and coincides with other Christmas themed activities, such as the Christmas Lights Trail. The event will add to a family friendly atmosphere and complement the other Christmas activities in the city.
- d. The applicant was able to demonstrate the positive economic and social impacts of the previous event.
- e. The applicant has given consideration to the diversity and inclusion criteria and has outlined their intention to implement measures such as AUSLAN interpretation and display of carol lyrics on screens and on personal devices to ensure the event is accessible to all. The applicant has also demonstrated their intent to deliver a Welcome to Country Ceremony.

The Assessment Panel considered the applicants request of \$30,000 (ex GST) for a three-year sponsorship. The Assessment Panel did not recommend the requested support or multi-year agreement for the following reasons:

- f. The applicant estimates attendance of 10,000 which is double what was achieved in 2022. The panel had concerns over the applicants ability to achieve this with a very small marketing budget that has not increased from the previous year.
- g. The applicant indicates that 10 businesses will be engaged however provides no detail on who they are or how they will be engaged. Given the food trucks and the ability for participants to bring a picnic, the likelihood of hospitality venues seeing increased trade may be limited. The family nature of the event would suggest it's unlikely for attendees to head out after the event.
- h. The panel noted discrepancies within the budget provided, with funding sources not identified or confirmed, equalling a potential shortfall of \$30,000.
- i. The Event Sponsorship Guidelines state that the applicant may apply for up to 30% of the total event budget. The total project cost (\$103,231) includes \$24,000 of in-kind volunteer time which the panel agreed was not a project expense. Removing this amount from the budget brings the total expenses down to \$79,231. Reducing the applicants eligible request to \$23,750.
- j. The panel considered the applicants multi-year request however agreed that the applicant should demonstrate the ability to achieve 10,000 in attendance and further develop their marketing strategy prior to securing multi-year sponsorship.

h.) The Returned & Services League of Australia WA Branch
Incorporated/ ANZAC Day 2024

Applicant Details			
Applicant Name	The Returned & Services League of Australia WA Branch Incorporated (RSLWA)		
Previous Support (5-year period)	Year	Approved Amount (ex GST)	Project
	2017/18	\$82,666	ANZAC Day
	2018/19	\$95,566	ANZAC & Armistice Day
	2019/20	\$85,000	ANZAC Day
	2020/21	\$100,777	ANZAC Day
	2021/22	\$150,000	ANZAC Day
Project Details			
Project Title	ANZAC Day 2024		
Project Date / Venue	24 - 25/04/2024	Kings Park; St Georges Terrace; Hay St Mall; Murray St Mall; Government; House Gardens; Langley Park	
Project Description	<p>RSLWA will deliver four key events as part of ANZAC Day, 25 April 2023. The four events are:</p> <ul style="list-style-type: none"> o The Dawn Service at the State War Memorial in Kings Park. o Gunfire breakfast at Governors House o ANZAC Day Parade o Commemorative Service at Langley Park <p>RSLWA will engage with ABC TV to broadcast the Dawn Service ANZAC Day Parade and Commemorative Service live.</p> <p>In addition to the four significant ANZAC Day events, RSLWA will introduce two new events to the ANZAC Day commemorations. Following the ANZAC Day Parade and continuing into the afternoon, RSLWA will deliver the first RSLWA Family Mateship event at Langley Park. The RSLWA Family Mateship event will host Welcome to Country, local entertainment, food and beverage offerings, vintage military vehicles and family activities.</p> <p>On the 24 April RSLWA will deliver an All-Inclusive Sunset Service where audio description, wheelchair access, Auslan and low sensory facilities are made available for those who wish to attend a service but otherwise wouldn't. The new event format was trialled in 2023, with key learnings taken on board and actioned for the 2024 event.</p>		
Estimated Attendance	45,000		
Total Project Cost	\$844,750.00		

Total Amount Requested	\$150,000 (ex GST) contribution comprising; \$98,400 (ex GST) cash contribution, and \$51,600 (ex GST) in-kind contribution for City fees and charges. (25.20% of total project budget)
Multi Year Request	3-year request
Total Assessment Score	28.83 out of 50 (57.7%)
Recommendation	APPROVE
Recommended Amount	\$150,000 (ex GST) cash contribution for 1-year
Recommendation Rationale	
<p>The Assessment Panel recommend supporting the application for \$150,000 (ex GST) cash contribution for one-year for the following reasons:</p> <ul style="list-style-type: none"> a. The panel recognised the importance of supporting the RSLWA in delivering the ANZAC Day commemorations. RSLWA produce multiple free to attend and participate, community activities which acknowledge and pay tribute to those who served our country. b. The ANZAC Day activities are of social importance to the City and attracts visitation on a public holiday. The activities also present an opportunity for City businesses, specifically coffee shops and food and beverage outlets. It is recommended that the applicant actively engage with local businesses to encourage trading on the morning of ANZAC Day. c. The panel agreed that RSLWA presented a strong application and adequately addressed the program criteria. Previous impact reporting from 2022 shows the diverse audience which the ANZAC day activities attract. The panel noted an opportunity to expand the reporting information to include estimated spend of attendees and the direct economic impact of activities. Additionally understanding tourism impacts such as hotel stays would also further strengthen future applications. d. RSLWA have outlined a number of new components for the 2024 event that will extend the dwell time in the city and provide different ways for the community to celebrate ANZAC Day. In 2024, RSLWA propose to deliver an All-Inclusive Sunset Service on 24 April where facilities such as audio description, wheelchair access, auslan and low sensory facilities will be available. This initiative demonstrates the applicant’s ability to develop activities, creating a more inclusive and welcoming event for all. <p>The Assessment Panel considered the applicants request of \$150,000 (ex GST) for a three-year sponsorship. The Assessment Panel did not recommend the request for a multi-year agreement for the following reasons:</p> <ul style="list-style-type: none"> e. The panel agreed that the new components are a positive addition and recommend reviewing the success of these before committing to a multi-year sponsorship. f. Greater consideration should be given to sustainability measures and planning documentation before the City commits to a multi-year sponsorship. 	

i.) The Trustee for Nalomian Trust/ Perth Leisure Lifestyle Show

Applicant Details			
Applicant Name	The Trustee for Nalomian Trust		
Previous Support (5-year period)	Year	Approved Amount (ex GST)	Project
	2022/23	\$135,000	Perth Leisure Lifestyle Show
Project Details			
Project Title	Perth Leisure Lifestyle Show		
Project Date / Venue	16 – 18/02/2024	Langley Park, Perth	
Project Description	<p>The first ever Perth Leisure Lifestyle Show and was held the City of Perth in 2023. The ticketed event is family friendly and focuses on the leisure lifestyle sector that makes Perth and Western Australia’s lifestyle revered. In 2023 the Perth Leisure lifestyle Show incorporated the Firewater festival, a night-time music event. In 2024 the organiser will again deliver the Firewater Festival and incorporate a new event component hosting a version of the Perth Craft Beer Festival.</p> <p>Event organisers aim to appeal to the broader Western Australian community, drawing attendees from the suburbs and regional WA, bringing economic benefits to the City of Perth.</p> <p>The leisure and lifestyle exhibition proposes to include the latest 4WD vehicle, boating, caravan, camper trailer and camping accessories, lifestyle, and recreation industries together in a large-scale outdoor exhibition.</p> <p>The Perth Leisure Lifestyle Show aims to promote healthy and positive lifestyles and appeal to all the demographic of the West Australian community, employing the motto ‘something for everyone to enjoy’.</p>		
Estimated Attendance	25,000		
Total Project Cost	\$534,954		
Total Amount Requested	\$130,000 (ex GST) comprising; \$100,000 (ex GST) cash contribution, and \$30,000 (ex GST) in-kind contribution for City fees and charges. (20.56% of total project budget)		
Multi Year Request	NA		
Total Assessment Score	28 out of 50 (56%)		
Recommendation	APPROVE		
Recommended Amount	\$50,000 (ex GST) cash contribution		
Recommendation Rationale			
<p>The Assessment Panel recommend supporting the application for \$50,000 (ex GST) cash contribution for the following reasons:</p> <ol style="list-style-type: none"> a. The panel agreed that the Perth Leisure Lifestyle Festival is an ambitious concept that adds variety to the calendar of events in the city. The applicant is experienced in delivering 			

lifestyle events and has taken on feedback from the 2023 event and will deliver the activity in February in the aim to drive higher attendance than what was achieved in January 2023.

- b. The level of City recognition through signage and branding was of a high standard in 2023 and is proposed at similar levels in 2024.
- c. Due to the focus on Western Australia's tourism sector and regional produce, the City is likely to experience regional and interstate visitation which will translate to economic benefits in the hospitality, food and beverage and accommodation sectors.

The Assessment Panel considered the applicants sponsorship request of \$130,000 (ex GST). The Assessment Panel did not recommend the requested support for the following reasons:

- d. The panel agreed that the requested amount is very high for a 100% ticketed event that is yet to demonstrate the ability to achieve the required attendance for a tier three funding request.
- e. In 2023, the event attendance was 33% less than forecasted. In 2024, the applicant estimates an increase of 5,000 people however there is no demonstration of how this will be achieved. Feedback on the need to improve marketing was provided after the 2023 event.
- f. The impact of this event on City traders is limited due to the distance from the retail and hospitality precinct. It was stated that 20 businesses would be engaged however, the applicant did not provide any details of the businesses or how they would be engaged. Additionally, the Culture Counts survey shows that in 2023, 66% of respondents spent less than \$50 in the city before or after the event.
- g. The panel considered the application to be limited and lacking key detail contributing to a low score.
- h. The event sponsorship program is highly competitive with a limited budget. The panel agreed that the recommendation reflects an appropriate contribution for an event that is commercial in nature, which offers no free components to the City of Perth community.
- i. There was no evidence within the application to demonstrate that the event can attract a diverse audience. The application would have benefited from demographic reporting to demonstrate the breakdown of the 2023 event audience.

j.) Indian Society of Western Australia Incorporated/ ISWA Diwali Mela 2023

Applicant Details			
Applicant Name	Indian Society of Western Australia Incorporated		
Previous Support (5-year period)	Year	Approved Amount (ex GST)	Project
	2019/20	\$2,986.50	Holi, The Festival of Colours
	2020/21	\$14,500	Holi, The Festival of Colours
Project Details			
Project Title	ISWA Diwali Mela 2023		
Project Date / Venue	04 – 05/11/2023	Langley Park, Perth	
Project Description	<p>Diwali, also known as the Festival of Lights, is one of the most important festivals in Indian religions. It symbolises the spiritual "victory of light over darkness, good over evil, and knowledge over ignorance".</p> <p>In 2023, the Indian Society of Western Australia (ISWA) propose to deliver Diwali Mela in the City of Perth for the first time, over two-day's at Langley Park. Diwali Mela is considered India's biggest and most important holiday of the year and has become a festival that's enjoyed by all communities.</p> <p>The community event will showcase Indian culture through various cultural presentations and activities such as, market and food stalls, art, music and performances. The event is a smoke and alcohol-free family event. The organisers describe the multicultural event as inclusive, appealing to a diverse demographic.</p>		
Estimated Attendance	25,000		
Total Project Cost	\$290,500		
Total Amount Requested	\$85,000 (ex GST) cash contribution (29.25% of total project budget)		
Multi Year Request	NA		
Total Assessment Score	27 out of 50 (54%)		
Recommendation	APPROVE		
Recommended Amount	\$35,000 (ex GST) cash contribution		
Recommendation Rationale			
<p>The Assessment Panel recommend supporting the application for \$35,000 (ex GST) cash contribution for the following reasons:</p> <ol style="list-style-type: none"> a. The panel welcomed the opportunity to host Diwali Mela in the City of Perth and agreed that the introduction of another cultural event in the city will add vibrancy, colour and life to the precinct. 			

- b. The relocation of a culturally significant event such as Diwali Mela, to the City of Perth, demonstrates the City's commitment to diversity and inclusion, supporting activities and events that are enjoyed by a broad demographic.
- c. The applicant has a history of delivering successful cultural events within the City of Perth and has delivered Diwali Mela for ten years, the panel agreed that the applicant demonstrates the proven capacity to successfully deliver.
- d. The applicant proposes to make the event free to attend in 2024 and seeks City of Perth sponsorship to support them in doing so. The panel agreed that this is a good opportunity for the City of Perth to support the delivery of a free community event.

The Assessment Panel considered the applicants request for \$85,000 (ex GST). The Assessment Panel did not recommend the requested support for the following reasons:

- e. The applicant estimates an attendance of 25,000, which is the minimum for this tier, however the previous event only attracted 22,000. The applicant did not provide any detail or a marketing plan to demonstrate how an increase in attendance will be achieved.
- f. The applicant describes five sustainability outcomes, with the minimum for the requested amount being ten.
- g. The application showed limited consideration to engagement of City of Perth based businesses. While a large number of businesses have been referenced, those listed are not all within the city. Additionally, no detail has been provided to explain how they will be engaged.
- h. The panel noted that the applicant has not indicated their intention to engage a third-party research organisation to evaluate which is also a requirement for this level of funding. The panel recommend that if the applicant is successful in funding, an impact report conducted by a third-party be a condition of funding.

k.) Nursery and Garden Industry WA (INC) / 2024 Perth Garden and Outdoor Living Festival

Applicant Details			
Applicant Name	Nursery & Garden Industry WA (INC)		
Previous Support (5-year period)	Year	Approved Amount (ex GST)	Project
	2020/21	\$135,000	Perth Garden and Outdoor Living Festival
	2021/22	\$135,000	Perth Garden and Outdoor Living Festival
	2022/23	\$77,500	Perth Garden and Outdoor Living Festival
Project Details			
Project Title	2024 Perth Garden and Outdoor Living Festival		
Project Date / Venue	09/05/2024 – 12/05/2024	Langley Park, Perth	
Project Description	<p>The Perth Garden and Outdoor Living Festival is Western Australia’s longest running garden, landscape and outdoor living event in WA. The Festival will return to the City of Perth for the fourth time in 2024 and will again showcase a variety of garden and outdoor living designs at Langley Park.</p> <p>The Perth Garden and Outdoor Living Festival (PGOLF) features a display of garden concepts, landscape show gardens, floral displays, sustainable living ideas, garden trends and information on outdoor living. Attendees will also be able to make purchases and enjoy food and beverage at the event.</p> <p>In addition to the festival, PGOLF will host walking tours of local City of Perth gardens that showcase the beauty of local gardens and parks.</p> <p>The event is ticketed, ticket prices range from \$22 for standard entry, \$15 for concession and free entry for persons under 18. City of Perth residents will receive a 50% discount on their ticket.</p>		
Estimated Attendance	52,000		
Total Project Cost	\$1,279,500		
Total Amount Requested	\$345,000 (ex GST) comprising of: \$290,000 (ex GST) cash contribution; and \$55,000 (ex GST) in-kind contribution for City fees and charges (26.96% of total project budget)		
Multi Year Request	NA		
Total Assessment Score	25.5 out of 50 (51%)		
Recommendation	APPROVE		
Recommended Amount	\$50,000 (ex GST) cash contribution		
Recommendation Rationale			

The Assessment Panel recommend supporting the application for \$50,000 (ex GST) cash contribution for the following reasons:

- a. The Perth Garden and Outdoor Living Festival is considered a large-scale event, which is well delivered and adds variety to the City of Perth events calendar, with an outdoor living focus.
- b. The event will activate the city in a traditionally quieter time of year, positioning the City of Perth as a place of activity and supporting the City's goal of being the events heart of Western Australia.
- c. The panel agreed that the event naturally has a strong focus on sustainability and offers education on sustainable living to event attendees.

The Assessment Panel considered the applicants sponsorship request of \$345,000 (ex GST). The Assessment Panel did not recommend the requested support for the following reasons:

- d. The request is four times higher than the amount awarded for the event that will proceed in May 2023. The applicant anticipates an increase of 12,000 attendees to the festival, however, has not provided a marketing plan or any information to support how such an increase. Should the applicant achieve the requested level of support, attendance would be at a cost of \$6.63 per person to the City of Perth.
- e. The responses to program criteria were very brief and lacked tangible actions. The panel agreed that for a request of this size, stronger responses to criteria and supporting information is required.
- f. The panel understood that the applicant and its representatives have been provided with feedback regarding the quality of previous applications and the limited responses to program criterion. Several sections of this application were identical to past applications, demonstrating that this feedback has not been taken on board.
- g. The applicant did not sufficiently address the business engagement criterion. There was no business engagement plan, or evidence that businesses within the City of Perth boundaries will actively participate in the event. The information provided was not sufficient to give the panel confidence that the event will bring a positive economic impact. The application would have benefitted from examples of businesses engaged for the 2023 event.
- h. The panel agreed that, for an event of this size and a request of this magnitude, a detailed and accurate budget must be included. The panel noted a significant shortfall within the budget provided, which indicated that the event would operate at a loss of approximately \$207,000. Based the information provided, the event does not appear to be financially viable.
- i. The panel noted that the applicant's event delivery contractor has compiled impact reports for the previously sponsored events. These reports have lacked key information such as the event's economic impact and the panel recommends in future that the applicant engage an independent third party to compile these.
- j. The event sponsorship program is highly competitive with a limited budget. The panel agreed that the recommendation reflects an appropriate contribution for an event that is commercial in nature, which offers no free components to the City of Perth community.

I.) The Trustee for R & S Campbell Family Trust/ City Wine Perth


Applicant Details			
Applicant Name	The Trustee for R & S Campbell Family Trust		
Previous Support (5-year period)	Year	Amount (ex GST)	Project
	2020/21	\$15,000	City Wine
	2022/23	\$20,000	City Wine
Project Details			
Project Title	City Wine		
Project Date / Venue	22 – 23/03/2024	Russel Square, Northbridge	
Project Description	<p>CMS Events will deliver the 10th City Wine festival within the City of Perth. The City Wine event is part of CMS Events’ Wine and Food Series showcasing produce from Western Australia.</p> <p>City Wine is a Wine Festival held over two days in Northbridge at Russell Square. The festival will operate on Friday 22 and Saturday 23 March 2024, from 4:30pm – 9:15pm.</p> <p>The festival showcases wines, beers, ciders and spirits from the Western Australian regions, offering boutique and well-known brands. Attendance is ticketed, ticket pricing ranging from approximately \$35 for general admission to \$145 for a VIP Package.</p> <p>Attendees are encouraged to enjoy the atmosphere, sit back on the lawns or under marquees in the pop-up ‘Park Lounge’ while enjoying live music, food offerings and beverage tastings or learn from the experts at the ‘Barrell Sessions’ activation where attendees are educated on all things wine, beer and spirits. Festival goers can purchase wine by the glass or bottle to take home.</p> <p>The City Wine event aims to target a high socioeconomic profile with a focus on City of Perth residents, central and metropolitan suburbs.</p>		
Estimated Attendance	4,000		
Total Project Cost	\$237,600		
Total Amount Requested	\$22,000 (ex GST) cash contribution (9.61% of total project budget)		
Multi Year Request	NA		
Total Assessment Score	25 out of 50 (50%)		
Recommendation	APPROVE		
Recommended Amount	\$10,000 (ex GST) cash contribution		
Recommendation Rationale			
The Assessment Panel recommend supporting the application for \$10,000 (ex GST) cash contribution for the following reasons:			

- a. The City Wine event will activate and utilise City public space, which will create vibrancy in the west-end of Northbridge.
- b. The applicant has demonstrated a history of successful, well-run food and beverage events, with a focus on showcasing Western Australian owned businesses.
- c. The City Wine event complements the City event calendar and offers activity through an otherwise quieter period.
- d. The applicant has addressed the sponsorship benefits, offering sufficient benefits for the level of support requested. The applicant has also identified opportunity for leveraging and plans to work with the City's marketing and digital team.

The Assessment Panel considered the applicants request for \$22,000 (ex GST). The Assessment Panel did not recommend the requested support for the following reasons:

- e. The application scored lowly across a number of the Event Sponsorship criteria, with a total average score of 50%.
- f. The previous editions of the event haven't demonstrated its ability to attract the minimum number of attendees for Event Sponsorship. The last time the event was held in 2021, there were 2,469 attendees against an application that predicted 3,500. The panel agreed that this festival is more suited to the Local Activation Grant program.
- g. The event sponsorship program is highly competitive with a limited budget. The panel agreed that the recommendation reflects an appropriate contribution for an event that is commercial in nature, which offers no free components to the City of Perth community.
- h. Very limited consideration has been given to diversity and inclusion. There is no Welcome to Country and no evidence to suggest they are attempting to attract a diverse audience. This feedback had previously been provided to the applicant in relation to their 2022 application.
- i. The applicant did not sufficiently address the sustainability criteria and did not meet the minimum number of environmental sustainability considerations required for this program.
- j. The applicant provided minimal information on the 'stay local longer' event component, which aims to engage local businesses, the applicant did not expand on how they intend to engage with business or provide any detail on incentives or marketing strategies to achieve business participation.
- k. Overall, the panel agreed that the application lacked in detail and read very similar to previous applications with no new components. The applicant has not indicated their intent to grow or expand the event.

12.2 Review of Policy 2.11 - Heritage Rate Concession

Responsible Officer	Kylie Johnson – General Manager Community Development
Voting Requirements	Simple Majority
Attachments	Attachment 12.2A – Council Policy 2.11 - Heritage Rate Concession ↓ 

Purpose

To present the review of Council Policy 2.11 Heritage Rate Concession.

Recommendation

That Council:

1. REVOKE Council Policy 2.11 – Heritage Rate Concession; and
 2. APPROVE allocation of \$200,000, subject to the approval of the Budget by Council, in the FY23/24 budget to fund a Heritage Conservation Grant Program to support property owners to conserve, revitalise and enhance heritage properties.
-

Background

- At the Ordinary Council Meeting held 31 May 2022, Council resolved:

That Council:

- ADOPTS amended Council Policy 2.11 Heritage Rate Concession (Attachment 16.3A);*
- AGREES to the continuation of the Heritage Rate Concession Program for a further one year for existing 2021/2022 Heritage Rate Concession recipients located outside the Adaptive Reuse Zone; and*
- NOTES that alternative schemes will be investigated to support the conservation, revitalisation and enhancement of Heritage-Protected Places outside the Adaptive Reuse Zone.*

Discussion

- Further investigation into alternative schemes was undertaken to encourage the conservation, revitalisation and enhancement of Heritage-Protected Places outside of the Adaptive Reuse Zone as per the 31 May 2022 Council resolution.
- The results of this investigation, including feedback obtained from property owners, benchmarking with other Capital City and Perth Metropolitan LGAs and recommended options was presented at an Elected Member Engagement Session (EMES) on 14 March 2023.
- Discussion with Elected Members provided positive feedback for a revised Heritage Support Program that would focus on:
 - Establishing new Heritage Conservation Grants (matched funding)
 - Increased Design Guidance (via documents and advice)
 - Heritage Adaptive Reuse Grants (already in place)
 - Promotion and demonstration projects to drive education and engagement
 - Consideration of additional performance criteria for Planning Bonuses (e.g. activation of upper floors).
- The strengthened Program of Heritage Grants is proposed to be funded through the removal of the heritage rate concession status which in FY22/23 represented approximately \$200k of foregone rates.
- Guidelines for the Heritage Conservation Grants have been developed and will provide matched funding support for eligible properties across all city areas for the following:

Category	Funding Level
Professional heritage advice and technical documentation (e.g. Conservation Management Plans)	Matched funding up to \$15,000 or 75% of the total documentation and professional fees, whichever is the lesser amount.
Heritage conservation works (excluding major redevelopments).	Matched funding up to \$25,000 or 50% of the project cost, whichever is the lesser amount.

Draft Heritage Conservation Grant Guidelines have been circulated to Elected Members for feedback with an intended release to the public in July 2023.

Stakeholder Engagement

7. Targeted engagement with property owners within and outside the adaptive reuse zone was undertaken as part of the investigation into alternative schemes to support the conservation, revitalisation and enhancement of Heritage-Protected Places.
8. A summary of the feedback provided, as well as a summary of feedback obtained in 2020 from property owners was provided at the 14 March 2023 Elected Member Engagement Session.
9. Following Council’s decision on the Heritage Rate Concession Policy, heritage property owners will be provided with an update by individual letter regarding the Policy and introduction of the Heritage Conservation Grants.

Decision Implications

10. If Council supports the recommendation, the Heritage Rate Concession Program will cease to be available to all heritage property owners from FY23/24. A Heritage Conservation Grant program will be established for the FY23/24 with associated \$200,000 allocation in the FY23/24 budget.
11. If Council does not support the recommendation then the attached Heritage Rate Concession Policy will not be revoked and remain in place yet not active, causing confusion for heritage property owners on the current support available.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Liveable
Related Documents (Issue Specific Strategies and Plans):	Heritage Strategy 2020-2024 The Strategy sets out the heritage vision and objectives of the City. This includes the City’s statutory heritage work and community engagement initiatives.

Legislation, Delegation of Authority and Policy	
Legislation:	<i>Planning & Development (Local Planning Scheme) Regulations (2015)</i> and <i>Heritage Act 2018</i> provide definitions of terms and guidance for the Policy.
Authority of Council/CEO:	Section 2.7(2)(b) of the <i>Local Government Act 1995</i> provides it is the role of Council to determine the local government’s policies.
Policy:	Council Policy 2.11 Heritage Rate Concession (to be revoked). Council Policy 4.3 Outgoing Sponsorships and Grants.

Financial Implications

12. The new Heritage Conservation Grants will require an additional allocation of \$200,000 to the FY23/24 Sponsorship Budget.

Further Information

13. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows.

	Question	Response
1.	Discussion point 4 on page 138 - Heritage Adaptive Reuse Grants (already in place) – how many grants have been approved under this particular program?	Nil
2.	Can we please have an explanation of why the previous heritage grant (matched funding I recall) was ceased?	This was a determination of Commissioners at the 30 April 2019 Council meeting.



CP 2.11 | Heritage Rate Concession

Objective

The City of Perth provides the Heritage Rates Concession, to assist owners conserve and maintain their heritage-protected places.

Scope

This policy applies to Elected Members and the Administration with:

- Decisions regarding incentives to support the conservation of heritage-protected places;
- Decisions on the application of rates concessions to eligible owners of heritage-protected places;
- Working together with owners on the ongoing care and maintenance of heritage-protected places.

Definitions

Adaptive Reuse Zone:

The term relates to State and Local Heritage Listed Places within the CBD Retail Core (Malls) and adjacent Places on St Georges Terrace, William Street, Wellington Street and Barrack Street.

Fabric:

Means the physical element or finish which is part of the heritage value of a heritage-protected place.

Financial Justification:

Is a statement that includes the cost of works undertaken to maintain heritage fabric and is used to inform Council's decision on whether or not to grant the Heritage Rate Concession.

Heritage Conservation Notice:

The term as defined under Schedule 2, Part 3, Clause 13 of the *Planning & Development (Local Planning Scheme) Regulations (2015)*.

Heritage-Protected Place:

The term as defined under Schedule 2, Part 1, Clause 1A of the *Planning & Development (Local Planning Scheme) Regulations (2015)*.

Maintenance:

Means the continuous protective care of a place so as to retain its cultural heritage significance.



City of Perth

Property Maintenance Agreement for Receipt of Heritage Rate Concession:

Is an agreement with the City of Perth, that is signed by the *Owner or Body Corporate* as part of applying for a heritage rate concession, to agree to the *Maintenance Schedule for Heritage-Protected Places*.

Maintenance Schedule for Heritage-Protected Places:

Is a schedule of weekly, monthly and annual routines and checks to support the protective care of a heritage-protected place, so as to retain its cultural heritage significance.

Policy statement

1. The City of Perth adopted Heritage Strategy (2020-24) aims to support and manage the conservation of heritage protected places.
2. The City of Perth recognises the important contribution that heritage makes to community, sustainability, cultural identity and the economy.
3. The City of Perth also recognises that heritage is important because it provides a sense of unity and belonging within the community and provides insight into previous generations and our history.
4. Together, the City of Perth and the property owners must ensure that the valuable assets of our heritage are respected and celebrated.
5. The City of Perth's program of heritage incentives is aimed at encouraging and assisting the landowners to retain, maintain, conserve and use Heritage- Protected Places.
6. Heritage Rate Concession is a key component of the City's Heritage Incentive Program and is focused on the maintenance of Heritage-Protected Places for the enjoyment of current and future generations.

The Heritage Rate Concession

7. Be equivalent to 10% of the general rates for the Heritage Place, to a maximum of \$20,000 per annum with the minimum concession being equal to the minimum rate payment according to the budget valuation.
8. Expire on 30 June 2023, subject to compliance with this policy and subject to review at any time by the City.
9. Be reduced by an amount equivalent to any other rate concessions for which the owner of the property is eligible (seniors and pensioners).
10. With respect to group rated properties (not individually rated), the Heritage Rates Concession will only apply to general rates for the heritage place or places within the group.

Council Policy 2.11 | Heritage Rate Concession

Adopted 31 May 2022

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Eligibility Criteria

11. The City of Perth will provide the Heritage Rate Concession if the applicant meets all of the following criteria:
- (a) The applicant is the registered ratepayer of the Heritage-Protected Place located outside the City of Perth Adaptive Reuse Zone and is a recipient of an approved Heritage Rate Concession between 1 July 2021 and 30 June 2022.
 - (b) The applicant submits the following:
 - (i) A completed Application Form – Heritage Rate Concession prior to the issue of the current rate notice or no later than 60 days from the issue date of the current rate notice;
 - (ii) A signed City of Perth Property Maintenance Agreement;
 - (iii) A current full building insurance certificate;
 - (iv) A pest inspection report dated no later than a year from the application date; and
 - (v) If applicable, (see 12(c) below), the submission of a Financial Justification Statement that adequately demonstrates to the satisfaction of Council that -
 - (a) with respect to non-strata properties, that the cost associated with maintaining heritage fabric is unduly high: or
 - (b) with respect to strata complexes, that strata fees are unduly high due to the cost of maintaining heritage fabric.

Ineligibility Criteria

12. The City of Perth will not provide the Heritage Rate Concession in any of the following instances -
- (a) The owner is bound by a Heritage Agreement where a development-based incentive has been granted by the Council, that commits the owner to the ongoing care and maintenance of the property;
 - (b) There is an overdue rate debt to the City on the property, and/or the property owner is in legal conflict with the City;
 - (c) Original floor space of the property (strata and non-strata) comprises less than 50% of the property's total floor space. In these instances, the Council, at the request of the applicant may consider granting the concession if adequate Financial Justification is provided (see 11(b)(v) above).

Cancellation of the Heritage Rate Concession

13. The City of Perth will cancel the Heritage Rate Concession in any of the following instances-
- (a) The approved application becomes ineligible in accordance with (12) above;
 - (b) A debt to the Council on the property is overdue for payment;
 - (c) Voluntary withdrawal by applicant;



- (d) The property is not being maintained as per the City of Perth Property Maintenance Agreement;
 - (e) The owner or occupier of the heritage place has been issued with a written Conservation Notice by the City;
 - (a) The full building insurance certificate and/or pest inspection report previously provided to the City has expired and up-dated documents have not been provided.
14. Where applications are cancelled, new applications can be submitted in accordance with (11) above.
15. Where an application is cancelled after the issue of the rate notices, under either Concession, a new rate notice will be issued with the concession amount being reinstated.

Document Control

Policy Context

Legislation, standards & external guidelines	<i>Local Government Act 1995 s 2.7(2)(b)</i>
Policies and procedures	
Strategies, plans and frameworks	<i>Heritage Strategy 2020-24</i>

Document custodian

Alliance	<i>City Culture</i>	Service Unit	<i>City Culture</i>
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Review management

Next review due:	<i>May,2023</i>	Document Management Ref:	
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Document management

Version	Adopted by	Adoption date	Synopsis of changes
1.0	Ordinary Council Meeting	26 June 2012	Council policy adopted
2.0	Ordinary Council Meeting	14 February 2017	Council policy amended (Minute Item Number 13.14)
3.0	Ordinary Council Meeting	1 August 2017	Council policy amended (Minute Item Number 13.5)
4.0	Ordinary Council Meeting	29 May 2018	Council policy amended (Minute Item Number 13.2)
5.0	Ordinary Council Meeting	25 May 2021	Council policy 2.11 adopted – supersedes revoked Council policy 9.2 Heritage Concession (Minute Item Number 16.4)
6.00	Ordinary Council Meeting	31 May 2022	Council policy amended (Minute Item Number 16.3)

Council Policy 2.11 | Heritage Rate Concession

Adopted 31 May 2022

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12.3 Proposed Members for the LGBTQIA+ Advisory Group

Responsible Officer	Kylie Johnson – General Manager Community Development
Voting Requirements	Simple Majority
Attachments	Nil.

Purpose

To endorse the proposed members for the LGBTQIA+ Advisory Group.

Recommendation

That Council:

1. ENDORSES the proposed individuals and organisations as members of the City of Perth’s LGBTQIA+ Advisory Group.
 2. ENDORSES the list of individuals as a pre-endorsed pool from which to draw new LGBTQIA+ Advisory Group if required due to any resignation.
-

Background

1. At the 24 November 2020 meeting, Council:
 - a. Established an external LGBTQIA+ Advisory Group.
 - b. Directed the City's administration to develop a Terms of Reference for the group, including clauses to ensure the group consists of a diverse range of community members.
2. At the 15 December 2020 meeting, Council:
 - a. Endorsed the proposed LGBTQIA+ Advisory Group Terms of Reference.
 - b. Authorised the Chief Executive Officer to invite nominees for the LGBTQIA+ Advisory Group.
3. At the 30 March 2021 meeting, Council endorsed the nominees proposed by the CEO, thereby formally appointed these nominees to the City's inaugural LGBTQIA+ Advisory Group.
4. The Terms of Reference state that "members will be appointed for a two-year term or until otherwise appointed by Council"; this two-year period has now concluded.

Discussion

5. Over the two-years that the LGBTQIA+ Advisory Group has been in operation, five of the original fifteen inaugural members have submitted a written resignation.
6. Given the LGBTQIA+ Plan is at its half-way point, the City's administration has discussed with the Advisory Group the option for members to continue to support delivery of the LGBTQIA+ Plan remain a member of the Advisory Group for a further two-year term.
7. To this end, Advisory Group members were asked to advise in writing if they wished to continue in the group. This request specified that non-response by the deadline (21 April 2023) would be taken as a resignation.
8. Nine of the ten group members responded, stating that they would like to remain on the group (see below for proposed continuing members). This leaves six positions to be filled.
9. The specifications for recruiting, evaluating and selecting new members for the group are outlined in Section 6 of the LGBTQIA+ Advisory Group Terms of Reference.
 - a. Section 6.1: Membership will consist of a maximum of fifteen members from the LGBTQIA+ community with a minimum representation of 50% City of Perth residents. Membership will represent diversity such as, but not limited to:
 - i. peak bodies
 - ii. Organisations which represent a cross section of the LGBTQIA+ community and provide services to City of Perth residents
 - iii. Residents which represent a cross section of the LGBTQIA+ community
 - iv. Businesses operating in the City of Perth which represent a cross section of the LGBTQIA+ community
 - v. Aboriginal and/or Torres Strait Islander peoples
 - vi. People from diverse ethnic or cultural origin
 - vii. Older adults
 - viii. Youth

The membership of the Advisory Group will have equal numbers of women- and male-identified people with at least one person who identifies outside the gender binary. At least one place will be reserved for an Aboriginal and/or Torres Strait Islander person.

- b. Section 6.2: The following criteria will be used to consider appointing members to the LGBTQIA+ Advisory Group:
 - i. Must be a City of Perth resident and/or work for an organisation that provides services to City of Perth residents
 - ii. Experience working in teams, with community groups, boards or organisations
 - iii. Knowledge, living or lived experience with equity, diversity and inclusion matters
 - iv. Commitment as a change agent in equity, diversity and inclusion matters in the community
 - c. Section 6.3: The City will advertise vacancies for a minimum of two weeks.
10. Individuals and organisations were able to submit their nomination to join the LGBTQIA+ Advisory Group via the EngagePerth webpage over a three week period (13 April to 3 May 2023). The call for nominations was promoted on City of Perth social media and by current LGBTQIA+ Advisory Group members.
 11. The City received sixteen nominations from individuals plus a further five from organisations (i.e. twenty-one nominations in total).
 12. A panel of four people assessed the nominations: the two LGBTQIA+ Advisory Group Co-Chairs and two City of Perth members of the management team. The assessment was a two-part process, the first of which was an evaluation of nominations according to the criteria in Section 6.2 of the Terms of Reference. The panel applied the same weightings to criteria as was applied in the previous (2021) recruitment process.
 13. The second phase of the evaluation required the panel to consider the composition of the potential group as a whole to address the diversity criteria specified in Section 6.1 of the Terms of Reference.
 14. The evaluation has concluded and the panel is in agreement with proposing the six members listed in the attachment (four individuals and two organisations). Based on information provided by individuals and regarding the main representatives of the two organisations, the proposed group results in the following diversity.
 - i. 6 male-identifying people, 3 female-identifying people and 6 gender non-binary people
 - ii. 7 people who live in the City of Perth
 - iii. 1 person identifying as Aboriginal and/or Torres Strait Islander
 15. It is noted that the female and male-identified people balance was unable to be fully met although other requirements were achieved. As highlighted in the 2021 Council item of proposed members, it is also pertinent to understand that gender is fluid, not fixed, and can evolve over time and so it is acknowledged that meeting strict gender quotas is counter to the principles of the Advisory Group.
 16. A further consideration from the panel has been the experience over the past two years; when members resign from the Advisory Group, the composition/diversity aims in the Terms of Reference has been negatively impacted and so the recommendation is to maintain fifteen members if possible. Therefore, the panel are submitting a further four potential members with the intent that they will be a 'pool' of pre-approved nominees that can be drawn on following resignation of Advisory Group member/s.

Stakeholder Engagement

17. The City engaged with the current members of the LGBTQIA+ Advisory Group on the matter of new members joining the group at the LGBTQIA+ Advisory Group meeting held on March 3, 2023, including a discussion of the process.
18. As agreed at this LGBTQIA+ Advisory Group meeting, the City emailed the nomination material to Advisory Group members to allow for review and feedback from the group members.

Decision Implications

19. If Council does not endorse the membership list recommendations, it has the potential to:
 - a. Negatively impact the project timelines for actions in the LGBTQIA+ Plan.
 - b. Negatively affect the individuals who are not approved.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Liveable
Related Documents (Issue Specific Strategies and Plans):	LGBTQIA+ Plan 2021 – 2024 The LGBTQIA+ Advisory Group were instrumental in developing the Plan and support delivery of the Plan.

Legislation, Delegation of Authority and Policy	
Legislation:	<p>Section 8(1)(i) of the <i>City of Perth Act 2016 (WA)</i> “ ... in achieving its objects, to use its best endeavours to strike an appropriate balance among the complementary and competing civic, economic, social, cultural and environmental considerations, including considerations relating to visitors and tourists.”</p> <p>Section 1.3(3) of the <i>Local Government Act 1995 (WA)</i> In carrying out its functions a local government is to use its best endeavours to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.</p> <p><i>Sex Discrimination Act 1984 (Cth)</i> The Act protects people from unfair treatment on the basis of their sex, sexual orientation, gender identity, intersex status, marital or relationship status, pregnancy and breastfeeding.</p> <p><i>Equal Opportunity Act 1984 (WA)</i> The Act promotes equality of opportunity and provides remedies in respect of discrimination on the grounds of sex, marital status, pregnancy, sexual orientation, family responsibility or family status, race, religious or political conviction, impairment, age, or involving</p>

	sexual or racial harassment or, in certain cases, on gender history grounds. <i>Acts Amendment (Lesbian and Gay Law Reform) Act 2002 (WA)</i>
Authority of Council/CEO:	Council has authority to endorse the Advisory Group's appointment of members to the LGBTQIA+ Advisory Group in line with its decision on December 15, 2020.
Policy:	4.2 Stakeholder Engagement Policy The aim of this policy is to ensure relevant stakeholders are provided with a fair and meaningful opportunity to participate in planning and facilitating the accountability of local government to their communities.

Financial Implications

Nil.

Further Information

20. The following lists are (i) the inaugural LGBTQIA+ Advisory Group members that have expressed a wish to remain a member of the group; (ii) the proposed new members. Taken together, these are the proposed LGBTQIA+ Advisory Group for the next two years. Also listed are the four individuals proposed as the 'pool' of pre-approved nominees who would be invited individually to join the group in the event of a nomination over the next two-year period. The order of nominations, should it be required to invite a person from this pool, is indicated in the left column, to best maintain gender equity.

(i) the inaugural LGBTQIA+ Advisory Group members (with their pronouns) who have expressed a wish to remain a member of the Advisory Group

- Caro Duca (they/them)
- Clint Woolly (he/him and they/them)
- Curtis Ward (he/him)
- David Goncalves (they/them)
- Kedy Kristal (she/her)
- Paul-Alain Hunt (he/him)
- Steve Wellard (he/him)
- William Knox (they/them)
- Perth Inner Youth Service: represented by Dani Wright Toussaint (they/them) and Andrew Hall (he/him)

(ii) The proposed new members

#	Name and pronouns	Details (from nominations submitted to the City)
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<p>1</p>	<p>Scott Telfer (he/him)</p>	<p>Scott is a gay man who is resident in the City of Perth. He has worked in the city for over ten years as Venue Manager of Connections Nightclub with 85 staff who are largely LGBTQI+ community members.</p> <p>Scott has worked in a range of board, community and political roles in Scotland and Perth including as a volunteer Youth Worker with LGBT Youth and the European Human Rights Advocacy Centre. Steve has been the recipient of awards from Pride WA, Artrage, WA Bar Association and the Proud Entertainment Group.</p> <p>Scott is a member of:</p> <ul style="list-style-type: none"> • Pride WA Western Australian AIDS Council (WAAC) • GLBTI Rights in Aging • WA Bears Perth Inc • City of Perth Liquor Accord • City of Perth’s Safety After Dark Engagement Group • Proud Awards Voting Committee • ARTRAGE Board • Honorary Life Member Western Australian Nightclub Association EuroClub Perth • Safer Venues WA
<p>2</p>	<p>Jane Armstrong (they/them)</p>	<p>Jane is a Senior mental health nurse, having worked for approximately thirty years across all levels of management. Jane runs their own LGBTQI+ run charity for people experiencing homeless, called Homelessness We Care Perth, at the Moore Street Accredited Site.</p> <p>Jane has been the only LGBTQI+ Project officer in health over the last four years and has initiated and driven inclusion changes across the state such as to the statewide demographic database for consumers (WEBPAS), statewide demographic database for around 66,000 staff (HRPLUS) and the statewide mental health clinical documentation inclusivity (PSOLIS).</p> <p>Jane is a member of:</p> <ul style="list-style-type: none"> • Homelessness We Care Perth - Board Chair • GRAI - Elders Advisory Group - members • LGBTQI+ Across Health - Chair • LGBTQI+ Project Reference Group EMHS - Co chair • LGBTQI+ Inclusivity in PSOLIS - chair • LGBTQI+ Inclusivity in HRPLUS - chair • LGBTQI+ Inclusivity in WEBPAS - member • LGBTQI+ Inclusivity in "Your Voice In Health" Survey Chair • LGBTQI+ Inclusivity in HRMOIR - Chair • LGBTQI+ Inclusivity "Speaking out Survey" Chair

		<ul style="list-style-type: none"> • Rainbow Tick Accreditation Community of Practice - member • Queer Company - member • Better Outcomes for people through aligned and collaborative governance in Mental Health - member
3	Alyce Schotte (she/her)	<p>Alyce is a woman with a trans experience. She has been connected to the gender diverse and wider queer community in volunteering peer roles and as previous treasurer and chair of Transfolk of WA. She has continued as a volunteer in their social media space.</p> <p>Alyce supported her children’s journey through school with active participation in parent council and school board roles.</p> <p>Alyce now works in the LGBTQIA+ sphere as an organisational Relationship Manager Diversity and Inclusion with Pride in Diversity. Through this, she supports a diverse organisations and industries in their journeys or LGBTQ inclusion using leading practice tools and improving workforce engagement through policy improvements, education and resources.</p>
4	Jesse Fleay (he/him)	<p>Jesse is an experienced Noongar writer and research specialist across major policy areas and senior LGBTQIA+ Noongar.</p> <p>As a signatory co-author to the Uluru Statement from the Heart in 2017, which was awarded the Sydney Peace Prize in 2021, Jesse is currently leading significant spaces within the constitutional reform agenda of Australia. His doctoral thesis contributes the first and only model for an Australian republic, along with calls to enact a Voice to Parliament for First Nations Australians.</p> <p>Jesse’s roles have included research and impact in Social Reinvestment WA (SRWA), an Aboriginal led state-wide coalition of 30 non-profits, to end the overrepresentation of Aboriginal and Torres Strait Islander people in WA’s justice system.</p>
5	Bi+ Community Perth The main representative is Duc Dau (she/her)	<p>Bi+ Community Perth is the largest bi+ group in WA. Bi+ people are both the largest population in the rainbow umbrella and underrepresented in LGBTQIA+ groups. To address this, the group has a Facebook presence, runs social events, and engages in advocacy. Most recently, Bi+ Community Perth has partnered with Living Proud to develop and implement a series of bi+ discussion groups run by psychologists.</p> <p>Duc, who will be the main representative of the bi+ Community in the Advisory Group, is a bi+ activist and researcher working towards queer and bi+ equality. She has worked in the equity space for many years as a volunteer or employee. She is a former Acting Senior Diversity officer at UWA and wrote the UWA Transgender Policy. She is the lead investigator of a university-endorsed report of the LGBTQ university student experience at</p>

		<p>UWA, and an author of peer-reviewed journal articles and monographs on queer and bi+ topics.</p> <p>Duc is also a member of:</p> <ul style="list-style-type: none"> • Bi+ Community Research Advisory Group (Bi+ Sexual Health and HIV [BiSHH] Study, UNSW) • Bisexual Research Group (UK based)
6	Pride WA	<p>With over thirty years of history, Pride WA is the peak representative body for the LGBTQIA+ community in Western Australia. Pride WA's mission is to promote and encourage the community, culture and artistic expression of all people of diverse sexuality and gender living in Western Australia, and to provide a platform for the celebration of that community, their culture and talent as they continue to champion their rights and freedoms.</p> <p>Pride WA aims to address discrimination through training, education and advocacy as well as addressing isolation and self-esteem issues by supporting community organisations that provide counselling, housing, skills and training.</p> <p>Pride WA is best known for its annual PrideFEST celebration, which brings together over a hundred organisations and community groups each year. The Pride Parade is the highlight of the festival and is the second largest event of its kind in Australia (with Sydney's Gay and Lesbian Mardi Gras being the largest).</p>
iii) Pool of nominees submitted to be pre-approved by Council to fill vacancies as they occur.		
First female-identifying candidate to be offered a position from the pool, as required	Kristyanne Rung (she/her)	<p>Kristyanne is a queer Filipina who works for Mission Australia (MA) as a community engagement facilitator and is the portfolio holder for LGBTQIA+ youth with disabilities. Kristyanne proposed an LGBTQIA+ and Ally MA reference group to her organisation's teams and had 4 members in the first month. The group would discuss their fears, policies and their wish list for change. By the third month the group had 34 members from all over Australia.</p> <p>The pride collective group stands strong with 46 members, eighty per cent of whom are queer/trans folks working for MA and the rest are ally's actively working to make MA LGBTQIA+ friendly. The group has created learning modules and successfully rolled these out to offices all over Australia.</p> <p>Kristyanne is also living with a disability (her preferred wording). She is currently not a part of any working groups or committees outside of her workplace.</p>

<p>Second female-identifying candidate to be offered a position from the pool, as required</p>	<p>Chani Crow (she/her)</p>	<p>Chani is a fully 'out' Primary School teacher and parent at her school, an artist, and a community Arts worker.</p> <p>Chani is a current member of Pride – State School Teachers Union.</p>
<p>First male-identifying candidate to be offered a position from the pool, as required</p>	<p>Shane Early (he/him, they/them)</p>	<p>Shane is currently an employee of WAAC (formally known as the Western Australian AIDS Council). Shane also holds the role of LGBTQIA+ Youth Community Development Officer for Kalgoorlie-Boulder. He has a FIFO model role that sees him go out to Kalgoorlie-Boulder once a month at the minimum to upskill services about the LGBTQIA+ community, facilitate LGBTQIA+ youth events, parents education nights, which helped aid in the creation of the city's Pflag, as well as be present at city events where he organises and facilitates safe spaces for young people.</p> <p>In these roles he works closely with members of the community out in the Goldfields, such as Goldfields Pride, headspace, Salvation Army, Bega and the City of Kalgoorlie Boulder Youth Committee.</p> <p>Shane is a member of Perth Frontrunners, an LGBTQIA+ inclusive walking and jogging club that meets three times a week.</p>
<p>Second male-identifying candidate to be offered a position from the pool, as required</p>	<p>Gregory Hellenen (he/him)</p>	<p>Gregory is a resident of the City of Perth and active member of the LGBTQIA+ community. He is currently in Vice-Chair of the East Perth Community Group as well as on the board of Pride WA as an executive member. Additionally, he is a member of Rainbow Labor and has always been keen to be involved in the cultural and social fabric of our city.</p> <p>Gregory states that as an older LGBTQIA+ person, he witnesses the issues of visibility and isolation amongst my peers, and the struggle many have to find a place/purpose in a culture that is more diverse and accepting that at any time in our lived experience.</p> <p>Gregory is a member of:</p> <ul style="list-style-type: none"> • Pride WA - Ordinary Board Member • East Perth Community Group - Vice Chair • Shutterpups Inc. - Treasurer • Rainbow Labor – Member

21. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows.

	Question	Response
1.	Are there any open investigations into the conduct of advisory group members?	No
2.	How much has been spent on administering this advisory group in the 2022/23 FY including any external legal fees? (an estimate of officer time is sufficient but request exact dollar figures for external legal spend)	In 2022/2023 significant resource was focussed on LGBTQIA+ Advisory Group matters that have now been resolved. An estimate of officer time spent in 2022/2023 would be inaccurate. There are 4 meetings scheduled per year and resourcing involves preparing agenda items, consulting with co-chairs, attendance by a number of Officers, and completion of minutes. External fees relating to LGBTQIA+ Advisory Group matters in 2022/2023 were \$52,003
3.	With new membership now being proposed has any consideration been given to reviewing the LGBTQIA+ Plan? Noting the plan was written two years ago, is it time for a thorough review? Perhaps a fresh set of eyes with the new advisory group members with new priorities?	The LGBTQIA+ Plan is a Council adopted Plan and any changes or review are at the discretion of Council.
4.	Has the administration further considered whether this committee should now be changed to no longer a committee of council? Can this be done by amendment to this item?	This is an advisory group, so was not adopted under the <i>Local Government Act 1995</i> as a 'committee of council'. Yes, an amendment to bring the advisory group and its management under the remit of the CEO could be considered. At the October 2021 Ordinary Council Meeting Administration presented a recommendation to authorise the CEO to review and amend the LGBTQIA+ Advisory Group's Terms of Reference, as required. An alternate motion was carried which removed this proposed authorisation for the reason: <i>"To retain Council's oversight of the Advisory Group."</i>
5.	What does "Older adults" mean?	For the purpose of this Advisory Group, 'older adults' have been defined as 66 years or older.
6.	What is the definition of Youth?	For the purpose of this Advisory Group, 'youth' have been defined as 18 – 25 year olds.







	Question	Response
7.	Do we have a prescribed maximum term for a Committee member?	Terms of Reference for the LGBTQIA+ Advisory Group state that “Members will be appointed for a two-year term or until otherwise resolved by Council.”

13. Infrastructure and Operations Alliance Reports

Nil.

14. Corporate Services Reports

14.1 Monthly Financial Statements - March 2023

Responsible Officer	Michael Kent – Chief Financial Officer
Voting Requirements	Simple Majority
Attachments	<p>Attachment 14.1A – Financial Activity Statement and Notes to FAS P9 ↓ </p> <p>Attachment 14.1B – Net Current Position P9 ↓ </p> <p>Attachment 14.1C – Operating Variances by Alliance ↓ </p> <p>Attachment 14.1D – Capital Variances P9 ↓ </p> <p>Attachment 14.1E – Investment Register P9 ↓ </p> <p>Attachment 14.1F – Rates Monthly Report ↓ </p>

Purpose

This suite of reports provides Council with timely, meaningful financial insights regarding the City’s operating activities, financial performance and financial position.

Recommendation

That Council RECEIVES the following financial reports for the period ended 31 March 2023:

1. Financial Activity Statement (FAS) and Notes to the FAS - Attachment 14.1A.
2. Net Current Position - Attachment 14.1B.
3. Operating Variances by Alliance & Service Unit - Attachment 14.1C.
4. Capital Projects Variances - Attachment 14.1D.
5. Investment Report - Attachment 14.1E.
6. Rates Monthly Debtors Report - Attachment 14.1F.

Background

1. Presentation of a monthly financial report to Council is both a statutory obligation and good financial management practice that:
 - a. Demonstrates the City's commitment to managing its operations in a financially responsible and sustainable manner.
 - b. Provides timely identification of variances from budget expectations for revenues and expenditures and identification of emerging opportunities or changes in economic conditions.
 - c. Ensures proper accountability to the community for the use of financial resources.
2. Preparation of a monthly Financial Activity Statement (FAS) is the minimal statutory requirement of the *Local Government Act 1995* and regulation 34 of the *Local Government (Financial Management) Regulations 1996*. It is also a responsible financial management practice to allow Council to effectively execute their financial management responsibilities.
3. Financial information that is required to be reported directly to Council monthly includes:
 - a. Operational financial performance against budget expectations.
 - b. Explanations for identified variances from expectations.
 - c. Financial position of the City at each given month end.
4. This statutory financial information is supported by additional information including investments performance and reports on rates and general debtors.

Understanding the Financials

When reading the financial information provided in this report, 'variances' (deviations from budget expectations) are classified as being either:

- a. Favourable variance.
 - b. Unfavourable variance.
 - c. Timing variance.
6. A timing variance relates to a budgeted revenue or expense that has not occurred at the time it was expected, but which is still expected to occur within the budget year. That is, the financial transaction will still occur - but just in a different month. There should be no impact on the projected budget surplus by year end.
 7. A realised favourable or unfavourable variance is different to a timing variance. It represents a genuine difference between the actual and budgeted revenue or expenditure item.
 8. A realised favourable year to date variance on a revenue item is a positive outcome for the City as it increases the projected budget surplus. An unfavourable variance on a revenue item has the opposite effect, resulting a decrease to the projected budget surplus.
 9. A realised favourable variance on an expenditure item may have either of two causes - one being a saving because the outcome was achieved for a lesser cost, which has the effect of increasing the projected budget surplus. The other cause may be that the proposed expenditure may not have been undertaken and is not expected to be incurred in that financial year. Whilst this may seem positive from the financial position perspective, it may not be a positive outcome for the community if the service or project is not delivered.

10. A realised unfavourable year to date variance on an expenditure item, (over-expenditure) results in a decrease to the projected budget surplus.
11. The Schedule of Variances (Attachment 14.1A) provides commentary on whether the nature of the variance is savings related, timing related or otherwise.
12. If a realised favourable or unfavourable variance is material in value (of significant size), it will be amended through a formal budget review process.

Discussion

13. The FAS by Nature & Type - Attachment 14.1A presents a whole of organisation perspective on the attainment of revenue and expenditure targets overall - classified by nature and type.
14. The headline data from the FAS is shown in Table 1 below.

Table 1:

Item Details	YTD Budget	YTD Actual	Variance	F/ U
Operating Revenue - Excluding Rates	\$ 80.798 M	\$ 83.577 M	\$ 2.779 M	F
Rates Revenue	\$ 100.137 M	\$ 100.852 M	\$ 0.715M	F
Operating Expenditure	\$ 146.321 M	\$ 144.822 M	\$ 1.4999	F
Non-Operating Revenue	\$ 0.389 M	\$ 2.644 M	\$ 2.254 M	F
Capital - Infrastructure	\$ 21.393 M	\$ 19.489 M	\$ 1.904 M	U
Property, Plant & Equipment	\$ 7.413 M	\$ 6.661 M	\$ 0.752 M	F

15. Material operating revenue and expenditure variances from Attachment 14.1A are detailed (with explanatory comments) in the Notes to the FAS (also contained within Attachment 14.1A).
16. Comments on the material variances between budget and actual capital expenditures are presented in Attachment 14.1D - Capital Projects Schedule which lists all approved, budgeted capital projects for 2022/23.
17. Each line item listed in the FAS by Nature & Type Attachment 14.1A can be cross referenced (using the Note reference) back to the relevant note.
18. Attachment 14.1C provides an alternative view showing how the organisation is tracking against budget by Alliance - and then disaggregating those figures by Service. This reporting view includes all internal charges and internal recoveries so the full service-cost can be understood.
19. Examining the FAS (Attachment 14.1A) in more detail; the aggregation of operating revenues and operating expenses reflects a year-to-date Net Cash Deficit from Operations of (\$31.86M) compared to a year-to-date budgeted Deficit of (\$35.59M). This is a favourable variance of \$3.73M at the end of the month.
20. Investing activities reflect a result of (\$23.51M) compared to a year-to-date budget of (\$28.41M). This is a favourable variance of \$4.90M. This is related to a favourable timing difference on non-operating grants and initial recognition of contributed drainage assets.

21. Construction of infrastructure to month end is at 91% of year-to-date budget expectations at \$19.49M, against \$21.39M budget as noted at paragraph 14. Attachment 14.1D provides comments on specific variances for capital projects.
22. Acquisition of non-infrastructure to month end is \$6.66M and is 90% of the year-to-date budget. Readers are directed to Attachment 14.1D for comments on specific variances.
23. Adjusting for opening funds (Net Current Position), generates the Budget Deficiency before Rates. This then indicates the Amount Required to be Raised from Rates. The difference between the Rates amount, and the Deficiency before Rates, is the Closing Position.
24. The FAS for the period to 31 March shows that a rate yield of \$100.8M has been levied compared to the \$100.1M revised budget after adjusting for interim rates for a newly-rated buildings. The rates levied figure will be reduced to reflect the impact of the anticipated Heritage Concessions (\$232K) as they are processed. The net difference was adjusted in the statutory mid-year budget review.
25. The disclosed year to date FAS Closing Position of \$55.48M compares favourably to the year-to-date budgeted closing position of \$45.89M - a 20.9% variance reflecting the combined impact of the favourable variances noted in this report for revenues, expenses and financing activity.
26. The Net Current Position Report (Attachment 14.1B) indicates a year-to-date adjusted Net Current Position value of \$56.93M versus the budget of \$47.34M. This is primarily attributable to better than anticipated revenue performance and slower than anticipated outflow of funds.
27. Headline data from this month's Net Current Position report is shown in Table 2 below. Comparative figures are provided for 2022 as well as the 30 June 2023 budgeted year-end figures.

Table 2:

Item Details	June 2023 Annual Budget	Mar 2022 YTD Actual	Mar 2023 YTD Actual
Current Assets	\$ 171.288 M	\$ 214.508 M	\$ 231.857M
Current Liabilities	(\$ 37.105 M)	(\$ 38.314 M)	(\$ 33.271 M)
Unadjusted Net Assets	\$ 134.183 M	\$ 176.194 M	\$ 198.586 M
Less Restricted Items	(\$ 130.451 M)	(\$ 110.895 M)	(\$ 141.658 M)
Adjusted Net Current Position	\$ 3.731 M	\$ 65.299 M	\$ 56.928 M

28. The comparative numbers from the Net Current Position report for March 2022 and March 2023 reflect the impact of a higher value of reserve funds (restricted) and a lower value of creditors in 2023.
29. As noted above, there is currently a higher value of reserve funds (restricted assets) in 2023 than in 2022, and this difference will remain until drawn down to make the capital contributions for the WACA Aquatic Facility and Perth Concert Hall when required.
30. Attachment 14.1E - Investment Report for March 2023 presents detail of the City's cash investment portfolio in terms of performance, percentage exposure of total portfolio by credit risk, counterparty exposure and maturity profile.
31. The report indicates the City has adequate cash flow to meet its financial obligations as and when they will fall due; and it has achieved compliance with the various Investment Policy limits.

32. It also shows the impact of the recent uplift in investment rates and performance is now ahead of the upward revision to the interest revenue budget at the October OCM. Future projections in the Long Term Financial Plan have also been revised upwards based on current performance.
33. Attachment 14.1F - Rates Debtors provides a monthly update and analysis of rates collections by differential property rating category and overall. The 2022/23 rates notices were issued on 28 July with a due date for the first instalment of 7 September 2022. At month end, (after the due date for the fourth instalment) collections represented 96% of the collectible amount.

Stakeholder Engagement

Nil.

Decision Implications

34. Council's acknowledgement of receiving the Financial Activity Statement and supporting documents will meet its statutory obligation in respect of oversighting the City's financial resources.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	Nil.

Legislation, Delegation of Authority and Policy	
Legislation:	<p>Section 6.4(1) and (2) of the Local Government Act 1995 Regulation 34(1) of the Local Government (Financial Management) Regulations 1996</p> <p>This section of the Act and the related regulation prescribe the requirement to prepare and present to Council (monthly), FAS.</p> <p>That FAS should contain:</p> <ul style="list-style-type: none"> • Annual Budget estimates, and approved revisions to these for comparison purposes. • Actual amounts of income and expenditure to the end of the month of the FAS. • Material variances between the comparable amounts and commentary on reasons for these variances. • Net current assets at the end of the month. • An explanation of the composition of the net current assets at the end of the month to which the FAS relates. <p>Any other information which the local government deems relevant.</p>
Authority of Council/CEO:	The above legislation prescribes that this report be presented to Council on a monthly basis.
Policy:	CP 2.1 Management of Investments.

Financial Implications

35. There are no direct financial implications of receiving this report as it reflects a historical accounting of financial transactions. When material variances are noted, appropriate remedial action will be initiated by the administration in a timely and prudent manner.

Further Information

36. Employee related costs are disclosed at the end of February as being 1.0% (or \$566K) over year to date budget - compared to 5.7% (or \$1.0M) below at the end of September. This is because the earlier apparent favourable variance was due largely to the timing of registering the outside workers EBA agreement and the resultant lag in paying both the back pay and the increment, the timing of the additional 0.25% increase from 2.75% to 3.0% for the staff covered by the inside workers EBA and the final employee entitlement payouts to the childcare centre staff.
37. With all those factors incorporated into the management accounts, and the reclassification of costs relating to agency (temporary) staff as employee costs rather than materials and contacts, employee related costs across the organisation are now largely in line with budget expectations.
38. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows.

	Question	Response
1.	Are we on track for a 2022/23 surplus? If so, how much will it be?	The City has budgeted for a 'Surplus' of around \$5M (2.5% of the Operating Budget). That Closing Position (surplus) for 2022/23 becomes the Opening Position for 2023/24. What this means is that the 'surplus' reduces the amount of new funding required to be raised as Rates to support the 2023/24 budgeted expenditures on services and projects. The 'surplus' is therefore already deployed towards the 2023/24 Budget. This is standard local government practice as per Department of Local Government guidelines.
2.	Will there be carryovers, if so how much will the total amount be?	It is estimated that there will be a net Carry Forward value of (in-progress but incomplete) Capital Works at year end of approximately \$6.2M. These funds will be quarantined separately from the Budget Opening Position as they are required to fund that component of the capital works budget as the works are completed.
3.	What will the total cost of Corporate Overheads be for 2022/23? If this is too	This requires a level of work effort that cannot be accommodated at this time of the year given statutory deadlines for audit,

	Question	Response
	difficult to work out - can you calculate General & Administrative overheads?	budget, annual financial statements and new management reporting requirements. As the question does not relate to a decision on the agenda, it may be able to considered at a later time. If greater clarity was provided on what is intended in the reference of 'Corporate Overheads', it may be possible to undertake this work after the year end accounts are finalised.
4.	Can you break it down (either CO or G&A) into fixed, variable and semi-variable?	As for Q.3 - noting that this is not a local government reporting breakdown and would need to be manually undertaken across all budget lines.



City of Perth Financial Activity Statement - Nature and Type

Mar - 2023

Attachment A

Detail	Note	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact
Revenue from Operating Activities							
Operating Grants	1	1,443,747	1,184,462	1,768,077	583,615	49.3%	✓
Contributions and Donations	2	2,002,343	1,806,757	1,276,395	(530,362)	(29.4%)	✗
Fees and Charges - Waste	3	10,015,264	9,873,278	9,745,110	(128,168)	(1.3%)	✗
Fees and Charges - Community Services	4	3,237,889	2,636,509	3,311,453	674,944	25.6%	✓
Rental and Hire Revenue	5	4,221,729	3,225,313	3,378,616	153,304	4.8%	✓
Parking Fees	6	66,748,050	50,290,450	50,849,970	559,520	1.1%	✓
Fines and Costs	7	6,819,363	5,300,689	5,517,067	216,378	4.1%	✓
Interest Earned	8	5,852,502	5,184,936	5,485,848	300,912	5.8%	✓
Profit on Disposal of Assets*	9	384,293	44,911	168,621	123,710	275.5%	✓
Distribution from Investments*	10	325,000	243,750	737,632	493,882	202.6%	✓
Other Revenue	11	1,225,714	990,108	1,163,070	172,962	17.5%	✓
Recoverable works	39	16,947	16,947	175,039	158,092	932.9%	✓
Subtotal		102,292,840	80,798,110	83,576,899	2,778,790	3.4%	✓
Expenses							
Employee Costs	12	(78,869,067)	(58,590,971)	(59,156,931)	(565,960)	(1.0%)	✗
Advertising	13	(1,241,229)	(1,049,853)	(1,163,707)	(113,854)	(10.8%)	✗
Contractors and Consultants	14	(31,270,466)	(22,026,211)	(20,410,080)	1,616,131	7.3%	✓
Insurance	15	(1,395,434)	(1,048,881)	(1,058,250)	(9,369)	(0.9%)	✗
Waste Tipping Charges	16	(2,967,769)	(2,169,579)	(2,037,037)	132,542	6.1%	✓
Other Charges	17	(4,348,812)	(3,192,896)	(3,081,337)	111,559	3.5%	✓
Materials	18	(3,262,758)	(2,452,318)	(2,292,141)	160,177	6.5%	✓
IT Support and Maintenance	19	(5,150,574)	(3,708,844)	(3,337,304)	371,540	10.0%	✓
Plant and Fleet Costs	20	(688,093)	(513,647)	(637,239)	(123,592)	(24.1%)	✗
Utilities	21	(3,486,001)	(2,598,463)	(2,564,787)	33,675	1.3%	✓
Depreciation*	22	(37,493,726)	(28,534,348)	(28,954,150)	(419,802)	(1.5%)	✗
Interest Expenses	23	(118,376)	(89,848)	(89,968)	(120)	(0.1%)	✗
Loss on Asset Disposal*	24	(1,996,630)	(1,436,544)	(1,047,154)	389,390	27.1%	✓
Change in valuation of Disposal*	25	0	0	0	0	0.0%	!
Work in Progress not Capitalised*	26	0	0	(30,491)	(30,491)	0.0%	!
Parking Bay Levy	27	(16,594,425)	(12,178,195)	(12,024,312)	153,883	1.3%	✓
Other Expenses	28	(12,858,888)	(6,730,333)	(6,936,704)	(206,371)	(3.1%)	✗
Recoverable works	39	0	0	0	0	0.0%	!
Subtotal		(201,742,250)	(146,320,929)	(144,821,591)	1,499,338	1.0%	✓
Total - Operating Activities		(99,449,410)	(65,522,819)	(61,244,691)	4,278,128	6.5%	✓
Add Back Non Cash Items*		39,106,063	29,925,981	29,376,001	(549,979)	(1.8%)	✗
Net Surplus / (Deficit) from Operations		(60,343,346)	(35,596,839)	(31,868,690)	3,728,149	10.5%	✓
Investing Activities							
Non Operating Grants	29a	14,483,607	389,602	962,737	573,134	147.1%	✓
Initial recognition/Contributed Assets	29b	0	0	1,681,166	1,681,166	0.0%	!
Purchase of Property, Plant & Equipment	30	(17,447,707)	(7,412,857)	(6,661,361)	751,495	10.1%	✓
Construction of Infrastructure	30	(41,478,761)	(21,393,565)	(19,489,674)	1,903,891	8.9%	✓
Proceeds from Sale of Plant & Equipment	31	996,471	0	0	0	0.0%	!
Sub Total - Investing Activities		(43,446,390)	(28,416,820)	(23,507,132)	4,909,687	17.3%	✓
Financing Activities							
New Loan Proceeds	32	0	0	0	0	0.0%	!
Repayment of Borrowings	33	(705,434)	(705,434)	(705,434)	0	0.0%	!
Lease Principal Payments	34	0	0	0	0	0.0%	!
Transfers to Reserves	35	(40,517,661)	(36,380,901)	(36,150,552)	230,349	0.6%	✓
Transfers from Reserves	36	28,792,916	24,842,916	24,842,916	0	0.0%	!
Sub Total - Financing Activities		(12,430,179)	(12,243,419)	(12,013,070)	230,349	(1.9%)	✗
Budget Deficiency before Rates		(116,219,915)	(76,257,077)	(67,388,892)	8,868,185	11.6%	✓
Opening Position at 1 July	37	22,015,725	22,015,725	22,015,725	0	0.0%	!
Amount Raised from Rates	38	99,931,734	100,137,178	100,851,706	714,528	0.7%	✓
Closing Position Surplus (Deficit)		5,727,545	45,895,826	55,478,540	9,582,714	20.9%	✓
Legend							
Favourable impact on Budget Surplus	✓	Unfavourable impact on Budget Surplus		✗			



Notes to Financial Activity Statement - March 2023 Attachment A

The Note reference and descriptor in each summary box below link back to the relevant line item on the Financial Activity Statement. The variance is then expressed as both a dollar value and a percentage. Letter F or U refers to the impact of the variance on the budget surplus (favourable / unfavourable).

Notes to Accompany FAS - Operating Revenues

Comments on the 3.4% favourable variances in Operating Revenues are provided below.

Note 1	Operating Grants	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$584K	49.3%	F

Operating grants are higher than budget due to the receipt of a Lotterywest grant for City of Lights. The budget for these receipts is in Contributions and Donations. This will be adjusted in April.

Note 2	Contributions & Donations	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$530K)	(29.4%)	U

Contributions & Donations are lower than budgeted due to the receipt of the Lotterywest City of Lights grant allocated to the Operating Grants revenue category. This will be adjusted in April.

Note 3	Fees & Charges - Waste	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$128K)	(1.3%)	U

Fees & Charges for Waste are slightly lower than budget due to lower than anticipated uptake of additional collection services.

Note 4	Fees & Charges - Community Services	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$675K	25.6%	F

Fees & Charges for Community Services are higher than budgeted due to a building permit application for a significant City Deal project.

Note 5	Rental & Hire Revenue	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$153K	4.8%	F

Rental & Hire Revenue is favourable due to affordable housing receipts being higher than budgeted.

Note 6	Parking Fees	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$560K	1.1%	F

Parking fees are above budget due to increased patronage at multiple car parks. This was a combination of events taking place and patrons returning to work which increased patronage.

Note 7	Fines & Costs	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$216K	4.1%	F

The fines and costs revenue is higher than budget due to increased parking infringements.

Note 8	Interest Earned	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$301K	5.8%	F

Interest earned on investments is higher due to the recent series of interest rate rises by the Reserve Bank. The annual target is certainly achievable and may be further revised upwards if appropriate.

Note 9	Profit on Disposal of Assets (Non-Cash)	Variance \$	Variance %	Type
Nil	No direct cash impact on Actual Surplus	\$124K	275.5%	F

Minor plant and fleet disposals have taken place earlier than anticipated and some at profit where a loss was budgeted. This is an unanticipated positive outcome of covid supply chain issues and higher trade in values.

Note 10	Distribution from Investments	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$494K	202.6%	F

The distribution from investments is an outcome from the required accounting treatment for the distributions from the City's Colonial First State Investment which is marked to the ASX share index. The performance of the market has been strong and has subsequently resulted in higher than budgeted distributions.

Note 11	Other Revenue	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$173K	17.5%	F

The variance is mainly related to higher than estimated income for the Container Deposit Scheme. This continues an ongoing positive trend.

Notes to Accompany FAS - Operating Expenses

Comments on the 1.0% favourable variance in Operating Expenses are provided below.

Note	Category	Variance \$	Variance %	Type
▼	Employee Costs	(\$566K)	(1.0%)	U

The employee costs are broadly in line with the budget - although slightly inflated due to the use of temporary positions. This will continue to be monitored until year-end.

Note	Category	Variance \$	Variance %	Type
▼	Advertising	(\$114K)	(10.8%)	U

The advertising costs are over budget to date due to the promotion of a City run festival (Boorloo). Additionally, there has been more activity for parking campaigns which has contributed to the variance.

Note	Category	Variance \$	Variance %	Type
▲	Contractors & Consultants	\$1,616K	7.3%	F

The favourable variance in expenditure is mainly caused by the timing of invoices to be paid pending receipt of goods and services. Further details by service are listed below:

- Parks and Environment Operations – lower turf renovation as well as requirements for pump, bore and general maintenance (\$175K);
- Asset Maintenance – Requirement for security service relating to Christmas Decorations (\$158K)
- City Planning – timing variance related to Local Planning Scheme 3 and UWA QEII Precinct Plan (\$335K);
- Parking Services – mainly timing variance for the business case for obsolete ticket machines and consultancy as well as savings in contractors and security (\$174K);
- Waste and Cleaning – timing variance for expenses related to Waste Compositional Audit (\$90K);
- Economic Development – timing variance across Sector Development, Economic Research and Technology Action Plan (\$166K);
- Engineering and Design – savings due to no requirement for HVAC and infrastructure server maintenance to date (\$115K);
- ICT – Lower consultancy requirements for application software (\$114K)

Note	Category	Variance \$	Variance %	Type
▼	Insurance	(\$9K)	(0.9%)	U

Insurance expenses are broadly in line with the budget although insurers are recouping their losses by passing on to LGs.

Note 16	Waste Tipping Charges	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$133K	6.1%	F

Waste Tipping fees are slightly favourable due to lower than anticipated waste volumes.

Note 17	Other Charges	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$112K	3.5%	F

Other charges are in line with the budget.

Note 18	Materials	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$160K	6.5%	F

Materials are lower than budget due to lower requests for new bins issuances and store requirements in Parking Services.

Note 19	IT Support & Maintenance	Variance \$	Variance %	Type
🕒	Timing Difference	\$372K	10.0%	F

Timing of software maintenance for core systems used. Expected that this variance will reverse out by year end.

Note 20	Plant & Fleet Costs	Variance \$	Variance %	Type
▼	Decrease Actual Surplus	(\$124K)	(24.1%)	U

This variance is mainly related to higher than anticipated fuel costs (but not fuel usage).

Note 21	Utilities	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$34K	1.3%	F

Slightly higher costs of water rates and consumption than budgeted.

Note 22	Depreciation (Non-Cash)	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	(\$420K)	(1.5%)	U

Depreciation is slightly higher within ICT and Infrastructure Assets.

Note 23	Interest Expenses	Variance \$	Variance %	Type
▼	Increase Actual Surplus	(\$0.1K)	(0.1%)	U

Interest expenses are line with the budget.

Note 24	Loss on Asset Disposal (Non-Cash)	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	\$389K	27.1%	-

The loss on asset disposals occurs when road, landscaping, paths and kerbs components are scrapped and disposed of during the construction of new infrastructure and renewal projects. When these still have values recorded in the City's asset register, that value is recognised as a loss on disposal. The current variance on this line item is considered to be a timing difference.

Note 25	Loss on Revaluation of Asset (Non-Cash)	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	-	-	-

Note 26	Work in Progress not Capitalised	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	(\$31K)	(100%)	-

Expensing of minor project costs from the previous year that cannot be capitalised – these costs must be expensed in the current year.

Note 27	Parking Levy	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$154K	1.3%	F


Parking levy is in line with the budget (adjusted for rebates claimed for unused bays).

Note 28	Other Expenses	Variance \$	Variance %	Type
🕒	Timing Difference	(206K)	(3.1%)	U

Other expenses are slightly over budget due to timing of sponsorship program payments.

Notes to Accompany FAS - Investing Activities


Investing Activities include grants for capital projects, sale of assets, acquisition and construction of assets. Comments on the 17.3% overall favourable variance are made below.

Note 29a	Non-Operating Grants	Variance \$	Variance %	Type
	Timing Difference	\$573K	147.1%	F


The favourable variance is related to timing of grants received for CBD Transport projects, Roe Street Enhancement, Bus Stop Replacement and Renewal Roads Monash Avenue MRRG.

Note 29b	Initial Recognition/Contributed Assets	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	\$1,681K	100%	-

The initial recognition of roads, and drainage assets does not form part of the budget as this is a non-cash accounting treatment. Of the reported figure \$533K is related to a reconciliation of Gross Pollutant Traps (GPTs) throughout the City to align to the maintenance contract. The GPTs were not previously recognised in the asset system. In March approximately \$400K was recognised for drainage assets as well as \$270K for paths and kerbs.

Note 30	Purchase of Property Plant & Equipment	Variance \$	Variance %	Type
	Timing Difference	\$751K	10.1%	F

Refer to the separate Capital Projects Schedule (March 23) for details of all capital projects and commentary on material variances identified therein.

Note 30	Construction of Infrastructure	Variance \$	Variance %	Type
	Timing Difference	\$1,904K	8.9%	F

Refer to the separate Capital Projects Schedule (March 23) for details of all capital projects and commentary on material variances identified therein.

Note 31	Proceeds from Sale of Equipment	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	-	-	-

Notes to Accompany FAS - Financing Activities

Financing activities include borrowing, debt repayment and management of cash reserve funds. Currently these activities reflect a 1.9% unfavourable variance. Comments on the individual variances are detailed below.

Note 32	New Loan Proceeds	Variance \$	Variance %	Type
Nil		-	-	-

No borrowings were required for the 2022/23 budget.

Note 33	Repayment of Borrowings	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	-	-	-

The final repayments on the City's loan portfolio occurred in July.

Note 34	Lease Principal Repayments	Variance \$	Variance %	Type
Nil	No cash impact on Actual Surplus	-	-	-

Note 35	Transfer to Reserves	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$230K	0.6%	F

Minor difference in Transfers to Reserves related to interest earnings.

Note 36	Transfers from Reserves	Variance \$	Variance %	Type
🕒	No impact on Actual Surplus	-	-	

Transfers from Reserves is in line with the budget.

Note 37	Opening Budget Position	Variance \$	Variance %	Type
Nil	Increase to Actual Surplus	-	-	-

To allow local governments to adopt their budgets before previous year accounting accruals are completed, they can conservatively estimate what the final year-end balance (which becomes the opening position for the next year) is. The City's estimated opening position was \$18.8M for the purposes of adopting the budget and has been adjusted to \$22M at the Statutory budget review.

Note 38	Amount raised from Rates	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$715K	0.7%	F

The additional rates revenue in March relates to interim and back rates received within the office and retail categories.

Note 39	Recoverable works	Variance \$	Variance %	Type
▲	Increase Actual Surplus	\$158K	\$932.9%	F

The variance is a combination of the timing of works incurred and recovered. The variance mainly relates to expenses recovered for storm damage to the escalator Concert Hall and recoverable works associated with Events. Some insurance reimbursements take place in the following financial year of the expenses being incurred.



City of Perth - Net Current Position

31 March - 2023

Attachment B

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact
Current Assets						
Cash & Cash Equivalents - Unrestricted	8,314,919	9,360,000	8,680,427	(679,574)	(7.3%)	✗
Cash & Cash Equivalents - Restricted	4,756,500	1,500,000	1,621,958	121,958	8.1%	✓
Investments - Municipal Fund	20,985,112	50,000,000	58,474,781	8,474,781	16.9%	✓
Investments - Reserves	126,400,000	140,000,000	140,305,021	305,021	0.2%	✓
Receivables - Rates	1,923,145	4,750,000	4,735,886	(14,114)	(0.3%)	✗
Receivables - Trade & Other Receivables	6,682,443	8,650,000	8,651,312	1,312	0.0%	✓
Inventories	837,190	835,000	1,660,235	825,235	98.8%	✓
Deposits & Prepayments	1,388,979	4,000,000	3,721,300	(278,700)	(7.0%)	✗
Prepaid Parking Levy	0	3,000,000	4,006,649	1,006,649	33.6%	✓
Subtotal	171,288,288	222,095,000	231,857,568	9,762,568	4.4%	✓
Current Liabilities						
Trade & Other Payables	(25,432,826)	(19,000,000)	(18,670,552)	329,448	1.7%	✓
Payables ESL	0	(2,750,000)	(2,710,933)	39,067	1.4%	✓
Borrowings	(705,434)	0	0	0	0.0%	!
Lease Liabilities	0	0	(269,192)	(269,192)	0.0%	!
Employee Entitlements	(10,966,987)	(11,500,000)	(11,620,845)	(120,845)	(1.1%)	✗
Subtotal	(37,105,247)	(33,250,000)	(33,271,523)	(21,523)	(0.1%)	✗
Unadjusted Net Assets	134,183,041	188,845,000	198,586,046	9,741,046	(5.2%)	✗
Less:						
Restricted Cash - Reserves	(131,156,500)	(141,500,000)	(141,926,979)	(426,979)	0.3%	✓
Add:						
Current Portion of Borrowings	705,434	0	0	0	0.0%	!
Lease Liabilities	0	0	269,192	269,192	0.0%	!
Subtotal	(130,451,066)	(141,500,000)	(141,657,787)	(157,787)	(0.1%)	✗
Adjusted Net Current Assets	3,731,975	47,345,000	56,928,259	9,583,259	20.2%	✓
Net Cash Position						
Cash on Hand - Unrestricted	8,314,919	9,360,000	8,680,427	(679,574)	(7.3%)	✗
Money Market Instruments - Unrestricted	20,985,112	50,000,000	58,474,781	8,474,781	16.9%	✓
Unrestricted Cash	29,300,031	59,360,000	67,155,208	7,795,208	(13.1%)	!
Financing Activities						
Cash on Hand - Restricted	4,756,500	1,500,000	1,621,958	121,958	8.1%	✓
Money Market Instruments Restricted	126,400,000	140,000,000	140,305,021	305,021	0.2%	✓
Restricted Cash	131,156,500	141,500,000	141,926,979	426,979	0.3%	✓
Net Cash	160,456,531	200,860,000	209,082,187	8,222,187	4.1%	✓

 **CEO Alliance Variances by Alliance & Service**

28 February - 2023

Attachment C

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Financial Summary - CEO Alliance							
Operating Revenue	305	305	1,364	1,059	347.1%	✓	
Core Service Total Expenditure	8,643,458	5,606,314	5,269,181	337,133	6.0%	✓	
Internal Allocations Total	3,001,300	1,947,176	1,844,385	102,791	5.3%	✓	
Internal Recovery Total	1,926,055	1,306,018	1,480,721	174,703	13.4%	✓	
Recoverable works Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	2,485,000	1,001,252	990,698	10,554	1.1%	✓	
Total Expenditure	12,203,703	7,248,724	6,623,543	625,181	8.6%	✓	
Net Operating Surplus (Deficit)	(12,203,398)	(7,248,419)	(6,622,179)	626,240	8.6%	✓	
Total Capital Project Expenditure	120,647	120,647	40,647	80,000	66.3%	✓	

Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Services

Leadership - CEO Alliance

Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	717,441	525,956	490,645	35,311	6.7%	✓	
Employee Costs	460,528	333,648	360,216	(26,568)	(8.0%)	✗	Higher duties for General Manager in acting role and salary review outside EBA.
Materials and Contracts	166,371	123,655	83,910	39,745	32.1%	✓	Consultancy timing variance for performance shaping.
Utility Charges	10,000	4,265	3,279	986	23.1%	✓	
Insurance Expenses	21,661	14,455	14,461	(6)	(0.0%)	✗	
Other Expenditure	58,882	49,933	28,779	21,155	42.4%	✓	The World Cities Summit in Singapore could not be attended as Council of Capital City Lord Mayors (CCCLM) was held during the same period.
Internal Allocations Total	692,919	450,736	382,185	68,551	15.2%	✓	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	1,310,000	40,000	0	40,000	100.0%	✓	
WACA Aquatic Centre Contribution	1,250,000	0	0	0	0.0%	!	
City Investment Attraction Collateral	60,000	40,000	0	40,000	100.0%	✓	Project scoping completed.
Total Expenditure	2,720,360	1,016,692	872,830	143,862	14.2%	✓	
Net Operating Surplus (Deficit)	(2,720,360)	(1,016,692)	(872,830)	143,862	14.2%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Audit and Risk							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	703,597	424,297	501,250	(76,953)	(18.1%)	✘	
Employee Costs	371,673	245,444	323,632	(78,188)	(31.9%)	✘	Unbudgeted vehicle allowance, contribution to superannuation, relocation costs and transfer of long service leave liability from another Council.
Materials and Contracts	322,022	172,608	171,689	919	0.5%	✓	
Insurance Expenses	9,901	6,244	5,929	315	5.0%	✓	
Internal Allocations Total	33,008	21,380	20,777	603	2.8%	✓	
Internal Recovery Total	684,456	453,502	482,601	29,099	6.4%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	52,149	(7,826)	39,426	(47,252)	(603.8%)	✘	
Net Operating Surplus (Deficit)	(52,149)	7,826	(39,426)	(47,252)	(603.8%)	✘	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	
Corporate Communications							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,969,548	1,291,439	1,149,169	142,270	11.0%	✓	
Employee Costs	1,590,218	1,047,303	922,728	124,575	11.9%	✓	Employee vacancies.
Materials and Contracts	369,610	237,650	220,020	17,630	7.4%	✓	Timing variance related to digital content production.
Insurance Expenses	9,721	6,487	6,489	(3)	(0.0%)	✘	
Other Expenditure	0	0	(68)	68	0.0%	!	
Internal Allocations Total	660,818	429,649	409,208	20,441	4.8%	✓	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
City of Light Brand Roll Out	0	0	0	0	0.0%	!	
Total Expenditure	2,630,366	1,721,088	1,558,376	162,711	9.5%	✓	
Net Operating Surplus (Deficit)	(2,630,366)	(1,721,088)	(1,558,376)	162,711	9.5%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Council Governance and Policy							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	878,130	511,216	447,396	63,820	12.5%	✓	
Employee Costs	724,952	403,528	341,134	62,393	15.5%	✓	Position transferred to Leadership Strategy and Governance.
Materials and Contracts	131,414	93,008	91,914	1,094	1.2%	✓	
Utility Charges	776	285	183	102	35.8%	✓	
Insurance Expenses	16,988	11,336	11,341	(5)	(0.0%)	✗	
Other Expenditure	4,000	3,059	2,824	235	7.7%	✓	
Internal Allocations Total	607,469	401,891	393,327	8,564	2.1%	✓	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	1,829	(1,829)	0.0%	!	
Neighbourhood & Strategic Community Plan	0	0	1,829	(1,829)	0.0%	!	
Total Expenditure	1,485,599	913,106	842,552	70,554	7.7%	✓	
Net Operating Surplus (Deficit)	(1,485,599)	(913,106)	(842,552)	70,554	7.7%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	
Legal Services							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,197,925	832,931	807,418	25,514	3.1%	✓	
Employee Costs	568,692	380,396	326,631	53,765	14.1%	✓	The favourable variance reflects savings on unpaid leave.
Materials and Contracts	625,900	450,312	478,444	(28,132)	(6.2%)	✗	Legal fees timing variance.
Insurance Expenses	3,333	2,224	2,225	(1)	(0.0%)	✗	
Other Expenditure	0	0	118	(118)	0.0%	!	
Internal Allocations Total	27,390	17,666	18,439	(773)	(4.4%)	✗	
Internal Recovery Total	1,009,752	716,212	815,270	99,058	13.8%	✓	
Operating Project Expenditure Total	30,000	0	5,261	(5,261)	0.0%	!	
WACA Aquatic Centre Contribution	0	0	5,261	(5,261)	0.0%	!	Legal advice on the draft funding agreement.
Roe Street Enhancement (Fitzgerald to Beaufort)	0	0	0	0	0.0%	!	
Parking Local Law	15,000	0	0	0	0.0%	!	
Health Local Law	15,000	0	0	0	0.0%	!	
Total Expenditure	245,563	134,386	15,847	118,539	88.2%	✓	
Net Operating Surplus (Deficit)	(245,563)	(134,386)	(15,847)	118,539	88.2%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Leadership - Strategy and Governance							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	729,002	340,730	395,347	(54,617)	(16.0%)	✘	
Employee Costs	628,214	340,204	394,821	(54,617)	(16.1%)	✘	Executive Assistant agency staff costs and some positions filled in at higher levels than budgeted.
Materials and Contracts	100,000	0	0	0	0.0%	!	
Insurance Expenses	788	526	526	(0)	(0.0%)	✘	
Internal Allocations Total	264,488	170,609	149,627	20,981	12.3%	✓	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	993,489	511,339	544,974	(33,636)	(6.6%)	✘	
Net Operating Surplus (Deficit)	(993,489)	(511,339)	(544,974)	(33,636)	(6.6%)	✘	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	
Marketing							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	684,252	492,038	470,360	21,679	4.4%	✓	
Employee Costs	456,522	300,590	297,592	2,998	1.0%	✓	
Materials and Contracts	215,000	182,954	164,603	18,351	10.0%	✓	Variance related to the commencement time of a consumer deep dive focus group.
Insurance Expenses	12,230	8,161	8,164	(3)	(0.0%)	✘	
Other Expenditure	500	333	0	333	100.0%	✓	
Internal Allocations Total	215,670	139,994	142,841	(2,847)	(2.0%)	✘	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	947,000	796,252	867,728	(71,476)	(9.0%)	✘	
City of Perth Parking Campaigns	0	0	(0)	0	0.0%	!	
Winter Festival	0	0	8,678	(8,678)	0.0%	!	Delayed invoicing by suppliers for the 21/22 transactions for the Winter festival.
Heritage Perth Weekend	0	0	145	(145)	0.0%	!	
City of Light Brand Roll Out	947,000	796,252	858,906	(62,654)	(7.9%)	✘	Additional funding approved as part of budget review to be appropriately phased over the remainder of the project.
Events Campaigns	0	0	0	0	0.0%	!	
Total Expenditure	1,846,922	1,428,284	1,480,929	(52,645)	(3.7%)	✘	
Net Operating Surplus (Deficit)	(1,846,922)	(1,428,284)	(1,480,929)	(52,645)	(3.7%)	✘	

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Total Capital Project Expenditure	0	0	0	0	0.0%	!	
Council Affairs							
Operating Revenue Total	305	305	1,364	1,059	347.1%	✓	
Other Revenue	0	0	1,364	1,364	0.0%	!	Council of Capital City Lord Mayors contribution received.
Profit On Asset Disp	305	305	0	(305)	(100.0%)	✗	
Core Service Expenditure Total	1,763,563	1,187,707	1,007,598	180,110	15.2%	✓	
Employee Costs	904,156	601,144	469,931	131,214	21.8%	✓	Employee vacancies.
Materials and Contracts	255,216	175,509	182,667	(7,158)	(4.1%)	✗	
Depreciation	3,036	2,024	2,017	7	0.3%	✓	
Insurance Expenses	4,129	3,088	3,089	(1)	(0.0%)	✗	
Other Expenditure	597,026	405,943	349,894	56,049	13.8%	✓	The World Cities Summit in Singapore could not be attended as Council of Capital City Lord Mayors was held during the same period.
Internal Allocations Total	499,538	315,253	327,981	(12,729)	(4.0%)	✗	
Internal Recovery Total	231,847	136,304	182,850	46,546	34.1%	✓	
Operating Project Expenditure Total	198,000	165,000	115,880	49,120	29.8%	✓	
CEO Special Project Consultancy	0	0	1,164	(1,164)	0.0%	!	
Lord Mayor's office refurbishment	18,000	15,000	16,316	(1,316)	(8.8%)	✗	Project in progress with final artwork to be installed.
Freedom of Entry 10th Lighthouse Regiment	30,000	0	0	0	0.0%	!	
Donation for RSL 2023 ANZAC Day Commemorations	150,000	150,000	98,400	51,600	34.4%	✓	The City's cash donation has been made following Council approval with the in-kind contribution to be made in April.
Total Expenditure	2,229,254	1,531,656	1,268,609	263,047	17.2%	✓	
Net Operating Surplus (Deficit)	(2,228,949)	(1,531,351)	(1,267,245)	264,106	17.2%	✓	
Total Capital Project Expenditure	120,647	120,647	40,647	80,000	66.3%	✓	Please refer to the capital project schedule for details

Figures in this view include all Internal Allocations and Internal Recoveries

 **Corporate Services Alliance Variances by Alliance & Service**

31 March - 2023

Attachment C

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
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Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Corporate Services Alliance

Operating Revenue	107,248,316	106,362,285	108,878,565	2,516,281	2.4%	✓	
Core Service Total Expenditure	24,128,907	17,469,988	18,146,229	(676,241)	(3.9%)	✗	
Internal Allocations Total	4,301,502	3,190,340	3,796,911	(606,571)	(19.0%)	✗	
Internal Recovery Total	27,859,172	20,609,096	20,844,923	235,826	1.1%	✓	
Recoverable works Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	331,000	134,438	118,005	16,433	12.2%	✓	
Total Expenditure	902,237	185,670	1,216,223	(1,030,553)	(555.0%)	✗	
Net Operating Surplus (Deficit)	106,346,079	106,176,615	107,662,343	1,485,728	1.4%	✓	
Total Capital Project Expenditure	2,803,584	1,058,038	812,148	245,890	23.2%	✓	

Financial Summary - Services

Corporate Planning and Reporting

Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,220,966	794,931	581,160	213,771	26.9%	✓	
Employee Costs	1,048,609	780,691	553,741	226,950	29.1%	✓	Employee vacancies.
Materials and Contracts	170,000	12,472	25,648	(13,176)	(105.6%)	✗	Timing variance in the budget. Supplier is selected for Project Management Office operating model review, contract to be signed.
Insurance Expenses	2,357	1,769	1,771	(3)	(0.2%)	✗	
Internal Allocations Total	480,822	354,675	362,327	(7,652)	(2.2%)	✗	
Internal Recovery Total	1,680,842	1,215,163	943,488	(271,675)	(22.4%)	✗	
Operating Project Expenditure Total	36,000	0	0	0	0.0%	!	
External Review of the Complaints Management Framework	36,000	0	0	0	0.0%	!	
Total Expenditure	56,946	(65,556)	0	(65,556)	(100.0%)	✗	
Net Operating Surplus (Deficit)	(56,946)	65,556	0	(65,556)	(100.0%)	✗	
Total Capital Project Expenditure	80,000	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Leadership - Corporate Services							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	748,467	476,523	443,482	33,041	6.9%	✓	
Employee Costs	657,323	410,261	379,418	30,843	7.5%	✓	2.6FTE budget is transferred to Corporate Services Office
Materials and Contracts	35,200	26,911	26,525	386	1.4%	✓	
Utility Charges	50,400	35,190	33,352	1,838	5.2%	✓	
Insurance Expenses	5,544	4,161	4,168	(7)	(0.2%)	✗	
Other Expenditure	0	0	20	(20)	0.0%	!	
Internal Allocations Total	26,128	18,819	19,718	(899)	(4.8%)	✗	
Internal Recovery Total	557,008	408,412	463,200	54,789	13.4%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	217,587	86,931	0	86,931	100.0%	✓	
Net Operating Surplus (Deficit)	(217,587)	(86,931)	0	86,931	100.0%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	
Strategic Finance							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,420,184	1,107,507	1,012,820	94,687	8.5%	✓	
Employee Costs	1,390,015	1,083,618	991,941	91,678	8.5%	✓	One vacant position is currently utilised by Procurement services.
Materials and Contracts	5,000	5,000	1,960	3,040	60.8%	✓	
Insurance Expenses	25,169	18,889	18,920	(31)	(0.2%)	✗	
Internal Allocations Total	475,183	350,484	364,330	(13,845)	(4.0%)	✗	
Internal Recovery Total	1,907,513	1,423,433	1,377,150	(46,283)	(3.3%)	✗	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	(12,146)	34,558	0	34,558	100.0%	✓	
Net Operating Surplus (Deficit)	12,146	(34,558)	0	34,558	100.0%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
ICT Services							
Operating Revenue Total	0	0	4,143	4,143	0.0%	!	
Other Revenue	0	0	4,143	4,143	0.0%	!	E-Waste computer recycling refund for disposed ICT assets.
Core Service Expenditure Total	13,248,196	9,547,644	9,340,645	206,999	2.2%	✓	
Employee Costs	5,006,235	3,629,470	3,761,873	(132,403)	(3.6%)	✗	Graduate position unbudgeted and transfer of employee cost savings to the GM office.
Materials and Contracts	5,061,880	3,462,479	3,016,981	445,499	12.9%	✓	Consultancy timing variance, contractor engaged for 3 months in the space for Digital Development, ICT network underspent for fibre breakfix, ICT Storage Vxrail maintenance cost starts in April.
Utility Charges	130,000	89,762	85,528	4,234	4.7%	✓	
Depreciation	2,999,316	2,327,833	2,438,102	(110,269)	(4.7%)	✗	
Insurance Expenses	50,765	38,098	38,161	(63)	(0.2%)	✗	
Internal Allocations Total	695,075	510,707	561,101	(50,393)	(9.9%)	✗	
Internal Recovery Total	13,813,171	10,184,739	9,893,474	(291,265)	(2.9%)	✗	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	130,100	(126,388)	8,272	(134,660)	(106.5%)	✗	
Net Operating Surplus (Deficit)	(130,100)	126,388	(4,129)	(130,517)	(103.3%)	✗	
Total Capital Project Expenditure	2,695,584	1,058,038	812,148	245,890	23.2%	✓	Please refer to the capital project schedule for details
Transactional Finance							
Operating Revenue Total	107,238,596	106,360,035	108,872,650	2,512,615	2.4%	✓	
Rates	99,931,734	100,137,178	100,851,706	714,528	0.7%	✓	The increase in revenue is a result of higher rates revenue related to additional interim and back rates received within the office and retail categories.
Operating Grants, Subsidies and Contributions	286,360	214,770	214,769	(1)	(0.0%)	✗	
Fees and Charges	365,000	362,401	362,959	558	0.2%	✓	Favourable variance in rates administration charges (mainly as result of instalment payments).
Interest Earnings	5,852,502	5,184,936	5,485,848	300,912	5.8%	✓	Higher interest revenue on investments as a result of rate rises by the RBA.
Other Revenue	553,000	460,750	1,957,367	1,496,617	324.8%	✓	Revaluation income relates to Colonial First State investment and to be offset against the loss of revaluation asset.
Profit On Asset Disp	250,000	0	0	0	0.0%	!	
Core Service Expenditure Total	2,283,585	1,790,072	2,743,974	(953,902)	(53.3%)	✗	
Employee Costs	1,727,347	1,358,848	1,321,239	37,609	2.8%	✓	Employee vacancies.
Materials and Contracts	542,407	420,827	414,706	6,121	1.5%	✓	Variance across bank charges, rates notice printing and valuation fees.
Utility Charges	246	201	231	(30)	(14.9%)	✗	
Insurance Expenses	13,585	10,196	10,212	(17)	(0.2%)	✗	
Interest Expense	0	0	13	(13)	0.0%	!	
Loss On Asset Disp	0	0	(4,997)	4,997	0.0%	!	
Loss on Revaluation of Fixed Assets	0	0	1,002,570	(1,002,570)	0.0%	!	The performance of Colonial First State was strong in the first two months, September experienced a drop in the market and there has been a continued recovery since.
Internal Allocations Total	1,264,469	946,319	1,453,801	(507,483)	(53.6%)	✗	
Internal Recovery Total	3,577,418	2,701,458	3,109,620	408,162	15.1%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	(29,364)	34,933	1,088,156	(1,053,223)	(3,015.0%)	✗	
Net Operating Surplus (Deficit)	107,267,960	106,325,102	107,784,494	1,459,392	1.4%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
People & Culture							
Operating Revenue Total	0	0	0	0	0.0%	!	
Profit On Asset Disp	0	0	0	0	0.0%	!	
Core Service Expenditure Total	3,060,639	2,167,532	2,366,440	(198,909)	(9.2%)	✘	
Employee Costs	2,702,528	1,912,289	2,071,316	(159,027)	(8.3%)	✘	Employee vacancy adjustment, agency staff to cover vacancies and external recruitment panel costs.
Materials and Contracts	344,345	244,911	284,384	(39,473)	(16.1%)	✘	Overspent in legal fees offset with underspend in consultancy. In addition to this, Seek advertisement costs have been higher due to a higher volume of job advertisements than anticipated/
Insurance Expenses	13,766	10,331	10,348	(17)	(0.2%)	✘	
Other Expenditure	0	0	392	(392)	0.0%	!	
Internal Allocations Total	572,619	429,272	469,364	(40,092)	(9.3%)	✘	
Internal Recovery Total	3,359,732	2,475,075	2,835,805	360,730	14.6%	✔	
Operating Project Expenditure Total	200,000	69,264	65,780	3,484	5.0%	✔	
People and Culture Transformation	200,000	69,264	65,780	3,484	5.0%	✔	Leadership framework progress payment received, Learning and development framework has progressed and training matrix development is currently underway.
Total Expenditure	473,527	190,993	65,780	125,213	65.6%	✔	
Net Operating Surplus (Deficit)	(473,527)	(190,993)	(65,780)	125,213	65.6%	✔	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	
Information and Records Management							
Operating Revenue Total	3,000	2,250	1,772	(478)	(21.2%)	✘	
Fees and Charges	3,000	2,250	1,772	(478)	(21.2%)	✘	
Core Service Expenditure Total	805,630	598,644	568,918	29,726	5.0%	✔	
Employee Costs	715,929	532,745	529,472	3,273	0.6%	✔	Employee vacancy adjustment.
Materials and Contracts	85,739	62,913	36,618	26,295	41.8%	✔	Timing variance across postage, archive storage costs, assets not capitalised and consultancy.
Insurance Expenses	3,712	2,786	2,791	(5)	(0.2%)	✘	
Other Expenditure	250	200	37	163	81.4%	✔	
Internal Allocations Total	392,960	289,585	266,647	22,938	7.9%	✔	
Internal Recovery Total	1,206,636	900,813	833,775	(67,038)	(7.4%)	✘	
Operating Project Expenditure Total	95,000	65,174	52,225	12,949	19.9%	✔	
Historical Records Disposal Program	95,000	65,174	52,225	12,949	19.9%	✔	Project on track. Timing variance on record disposal costs.
Total Expenditure	86,955	52,590	54,015	(1,425)	(2.7%)	✘	
Net Operating Surplus (Deficit)	(83,955)	(50,340)	(52,242)	(1,902)	(3.8%)	✘	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Workplace, Health & Safety							
Operating Revenue Total	6,720	0	0	0	0.0%	!	
Profit On Asset Disp	6,720	0	0	0	0.0%	!	
Core Service Expenditure Total	318,602	231,915	321,413	(89,497)	(38.6%)	✘	
Employee Costs	311,898	226,843	315,791	(88,949)	(39.2%)	✘	Additional position as part of People and Culture transformation not included in the budget.
Materials and Contracts	3,314	2,528	3,072	(545)	(21.5%)	✘	
Insurance Expenses	3,391	2,545	2,549	(4)	(0.2%)	✘	
Internal Allocations Total	54,011	39,609	42,206	(2,598)	(6.6%)	✘	
Internal Recovery Total	396,878	295,586	363,619	68,032	23.0%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	(24,264)	(24,063)	0	(24,063)	(100.0%)	✘	
Net Operating Surplus (Deficit)	30,984	24,063	0	(24,063)	(100.0%)	✘	
Total Capital Project Expenditure	28,000	0	0	0	0.0%	!	
Procurement and Contract Management							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,022,637	755,221	767,377	(12,156)	(1.6%)	✘	
Employee Costs	953,178	713,628	743,961	(30,333)	(4.3%)	✘	Additional temporary Category Specialist position (funded utilising vacancy savings in Strategic Finance services).
Materials and Contracts	65,000	38,247	20,064	18,183	47.5%	✓	Contract terms and conditions review is in progress, invoicing pending.
Insurance Expenses	4,459	3,346	3,352	(6)	(0.2%)	✘	
Internal Allocations Total	340,234	250,869	257,416	(6,547)	(2.6%)	✘	
Internal Recovery Total	1,359,974	1,004,418	1,024,793	20,375	2.0%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	2,897	1,671	0	1,671	100.0%	✓	
Net Operating Surplus (Deficit)	(2,897)	(1,671)	0	1,671	100.0%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

 **Community Development Alliance Variances by Alliance & Service**

31 March - 2023

Attachment C

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Financial Summary - Community Development Alliance							
Operating Revenue	5,037,256	4,385,935	4,411,927	25,992	0.6%	✓	
Core Service Total Expenditure	24,262,426	18,211,968	19,373,106	(1,161,138)	(6.4%)	✗	
Internal Allocations Total	10,523,897	7,785,161	7,941,280	(156,119)	(2.0%)	✗	
Internal Recovery Total	3,570,163	2,694,450	2,638,941	(55,509)	(2.1%)	✗	
Recoverable works Total	10,000	10,000	(112,487)	122,487	1224.9%	✓	
Operating Project Expenditure Total	14,778,454	9,271,131	9,801,781	(530,651)	(5.7%)	✗	
Total Expenditure	46,004,614	32,583,810	34,364,739	(1,780,929)	(5.5%)	✗	
Net Operating Surplus (Deficit)	(40,967,358)	(28,197,875)	(29,952,812)	(1,754,938)	(6.2%)	✗	
Total Capital Project Expenditure	1,025,938	825,021	671,795	153,226	18.6%	✓	

Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Services

Leadership - Community Development

Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	562,682	417,585	515,030	(97,445)	(23.3%)	✗	
Employee Costs	487,693	365,252	455,411	(90,159)	(24.7%)	✗	Vacancy adjustment, graduate staff commenced and salary review outside EBA.
Materials and Contracts	49,500	36,523	41,887	(5,364)	(14.7%)	✗	Mainly related to an increase in printing due to stakeholder engagement for James Street closure and subscription to Institute of Public Administration Australia WA.
Utility Charges	14,990	7,926	7,687	239	3.0%	✓	
Insurance Expenses	2,999	2,251	2,254	(4)	(0.2%)	✗	
Interest Expense	0	0	0	0	0.0%	!	
Other Expenditure	7,500	5,634	7,791	(2,157)	(38.3%)	✗	Accounting correction required for staff travel interstate for Capital Cities Grants and Sponsorship Round Table.
Internal Allocations Total	405,276	297,088	276,600	20,488	6.9%	✓	
Internal Recovery Total	973,527	720,528	791,630	71,102	9.9%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	(5,569)	(5,855)	0	(5,855)	(100.0%)	✗	
Net Operating Surplus (Deficit)	5,569	5,855	0	(5,855)	(100.0%)	✗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Customer Experience							
Operating Revenue Total	120,000	91,752	92,713	962	1.0%	✓	
Fees and Charges	120,000	91,752	92,713	962	1.0%	✓	
Core Service Expenditure Total	2,357,219	1,767,245	1,548,801	218,444	12.4%	✓	
Employee Costs	2,191,266	1,645,945	1,454,293	191,652	11.6%	✓	Mainly related to employee vacancies.
Materials and Contracts	76,483	55,910	32,927	22,984	41.1%	✓	Timing variance for Engage Perth hosted services and subscription. Favourable variance for adhoc feature lighting contractor work.
Utility Charges	10,458	7,665	7,851	(186)	(2.4%)	✗	
Depreciation	44,260	33,225	33,524	(299)	(0.9%)	✗	
Insurance Expenses	23,752	16,250	14,807	1,443	8.9%	✓	
Other Expenditure	11,000	8,250	5,400	2,850	34.5%	✓	Timing variance of iCity Kiosk expenditure for volunteers.
Internal Allocations Total	1,076,419	792,269	836,027	(43,758)	(5.5%)	✗	
Internal Recovery Total	2,460,843	1,839,708	1,667,039	(172,669)	(9.4%)	✗	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	972,795	719,806	717,789	2,017	0.3%	✓	
Net Operating Surplus (Deficit)	(852,795)	(628,055)	(625,076)	2,978	0.5%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	
Community Capacity Building							
Operating Revenue Total	0	0	12,000	12,000	0.0%	!	
Other Revenue	0	0	12,000	12,000	0.0%	!	Gratuity payment to City of Perth in appreciation for use of the Shining the Light film.
Core Service Expenditure Total	995,674	721,378	476,392	244,986	34.0%	✓	
Employee Costs	920,136	684,012	441,185	242,827	35.5%	✓	Mainly related to employee vacancies.
Materials and Contracts	66,926	30,994	29,806	1,188	3.8%	✓	
Utility Charges	194	0	0	0	0.0%	!	
Insurance Expenses	3,803	2,854	2,859	(5)	(0.2%)	✗	
Other Expenditure	4,615	3,518	2,542	976	27.7%	✓	
Internal Allocations Total	375,834	275,485	284,221	(8,736)	(3.2%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	212,500	103,626	72,282	31,344	30.2%	✓	
Aboriginal Engagement and Advisory Groups	60,000	25,061	8,287	16,774	66.9%	✓	Work is on track for signage for Council House foyer and walking trail.
Diversity and Inclusion Advisory Group	20,000	8,656	908	7,748	89.5%	✓	Expenditure committed for City of Perth Boorloo Heritage Festival in April.
Access and Inclusion Program	12,500	9,109	2,287	6,822	74.9%	✓	Work has commenced and is on track.
Social needs analysis	120,000	60,800	60,800	0	0.0%	!	
Total Expenditure	1,584,007	1,100,489	832,895	267,594	24.3%	✓	
Net Operating Surplus (Deficit)	(1,584,007)	(1,100,489)	(820,895)	279,594	25.4%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Community Support Services							
Operating Revenue Total	1,002,039	830,244	745,766	(84,478)	(10.2%)	⊗	
Fees and Charges	879,788	724,104	628,341	(95,763)	(13.2%)	⊗	Unfavourable variance due to Child Care withdrawals and decreased enrolments prior to closure.
Other Revenue	122,252	106,140	117,425	11,285	10.6%	✓	Mainly related to locker hire at Rest Centre.
Core Service Expenditure Total	2,959,660	2,294,207	2,939,517	(645,310)	(28.1%)	⊗	
Employee Costs	2,088,227	1,651,410	2,292,094	(640,684)	(38.8%)	⊗	Mainly related to other employee costs associated with Child Care Centre closing.
Materials and Contracts	659,213	484,121	450,212	33,909	7.0%	✓	
Utility Charges	58,415	42,637	45,546	(2,909)	(6.8%)	⊗	
Depreciation	122,900	92,237	128,576	(36,339)	(39.4%)	⊗	Budget for Child Care Centre is in Property Management and Maintenance.
Insurance Expenses	19,791	14,938	14,962	(24)	(0.2%)	⊗	
Other Expenditure	11,114	8,864	8,127	737	8.3%	✓	
Internal Allocations Total	1,320,353	1,001,911	994,194	7,718	0.8%	✓	
Internal Recovery Total	0	0	8,393	8,393	0.0%	!	
Operating Project Expenditure Total	1,081,500	785,069	696,984	88,086	11.2%	✓	
Safe Night Space - Women Only	1,081,500	785,069	696,984	88,086	11.2%	✓	Services on track. Variance is related to timing of invoices.
Total Expenditure	5,361,513	4,081,188	4,622,301	(541,113)	(13.3%)	⊗	
Net Operating Surplus (Deficit)	(4,359,473)	(3,250,944)	(3,876,535)	(625,591)	(19.2%)	⊗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Library and Life-long Learning							
Operating Revenue Total	74,792	72,247	95,060	22,813	31.6%	✓	
Fees and Charges	69,792	65,047	76,178	11,131	17.1%	✓	Mainly related to increased hire bookings.
Other Revenue	5,000	7,200	18,882	11,682	162.2%	✓	Favourable variance is due to recoup of employee costs of staff member working one day a week at the State Library (\$16K).
Core Service Expenditure Total	4,658,571	3,510,264	3,709,524	(199,261)	(5.7%)	✗	
Employee Costs	2,774,661	2,071,716	2,319,055	(247,340)	(11.9%)	✗	Variance is due to a combination of additional hours for customer facing staff to ensure service levels are maintained due to sick leave and city-wide vacancy adjustment.
Materials and Contracts	541,275	405,974	345,264	60,710	15.0%	✓	Mainly related to timing of software licence and purchases of library resources.
Utility Charges	157,627	121,815	131,789	(9,974)	(8.2%)	✗	
Depreciation	1,052,788	790,163	793,280	(3,117)	(0.4%)	✗	
Insurance Expenses	44,983	33,759	33,815	(55)	(0.2%)	✗	
Other Expenditure	87,236	86,836	86,321	515	0.6%	✓	
Internal Allocations Total	1,459,893	1,076,854	1,156,694	(79,841)	(7.4%)	✗	
Internal Recovery Total	0	0	2,567	2,567	0.0%	!	
Operating Project Expenditure Total	30,348	30,348	30,348	0	0.0%	!	
Services Review	21,700	21,700	21,700	0	0.0%	!	Project completed
Library Software and Hardware Upgrade	8,648	8,648	8,648	0	0.0%	!	Project completed
Total Expenditure	6,148,813	4,617,466	4,894,000	(276,534)	(6.0%)	✗	
Net Operating Surplus (Deficit)	(6,074,020)	(4,545,219)	(4,798,940)	(253,722)	(5.6%)	✗	
Total Capital Project Expenditure	18,000	0	10,117	(10,117)	0.0%	!	Please refer to the capital project schedule for details

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Culture and Arts Management							
Operating Revenue Total	165,000	95,000	110,052	15,052	15.8%	✓	
Operating Grants, Subsidies and Contributions	165,000	95,000	110,000	15,000	15.8%	✓	Additional grant from the Heritage Council of WA for the City of Perth Boorloo Heritage Festival.
Fees and Charges	0	0	52	52	0.0%	!	
Core Service Expenditure Total	1,455,490	1,060,653	916,840	143,812	13.6%	✓	
Employee Costs	1,116,489	790,646	688,467	102,179	12.9%	✓	Employee vacancies.
Materials and Contracts	324,625	261,574	219,898	41,676	15.9%	✓	Timing of ad-hoc maintenance requirements related to public artworks.
Insurance Expenses	10,876	8,162	8,176	(13)	(0.2%)	✗	
Other Expenditure	3,500	271	300	(29)	(10.8%)	✗	
Internal Allocations Total	569,378	419,355	425,278	(5,923)	(1.4%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	285,055	41,269	87,687	(46,417)	(112.5%)	✗	
Collections Storage Project	40,000	17,086	15,207	1,879	11.0%	✓	Timing variance of invoice received.
Council Buildings - Art Displays	30,000	6,706	6,841	(135)	(2.0%)	✗	
Boorloo Heritage Festival	215,055	17,478	65,329	(47,851)	(273.8%)	✗	City of Perth Boorloo Heritage Festival commenced.
Historic Northbridge	0	0	310	(310)	0.0%	!	
Total Expenditure	2,309,924	1,521,277	1,429,805	91,472	6.0%	✓	
Net Operating Surplus (Deficit)	(2,144,924)	(1,426,277)	(1,319,754)	106,524	7.5%	✓	
Total Capital Project Expenditure	224,438	174,438	108,809	65,629	37.6%	✓	Please refer to the capital project schedule for details

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Events Management							
Operating Revenue Total	1,830,000	1,832,860	1,869,173	36,314	2.0%	✓	
Operating Grants, Subsidies and Contributions	1,785,000	1,785,000	1,785,000	0	0.0%	!	
Fees and Charges	45,000	47,860	84,173	36,314	75.9%	✓	Higher than anticipated number of banner hire applications received for bookings occurring later in the financial year.
Core Service Expenditure Total	1,356,263	1,011,112	1,199,903	(188,791)	(18.7%)	✗	
Employee Costs	958,783	716,993	877,261	(160,268)	(22.4%)	✗	Reclassification of a position, cost of agency staff and city-wide vacancy adjustment.
Materials and Contracts	277,818	201,240	209,522	(8,282)	(4.1%)	✗	
Utility Charges	1,848	803	506	297	37.0%	✓	
Insurance Expenses	33,121	27,061	28,572	(1,510)	(5.6%)	✗	
Other Expenditure	84,693	65,015	84,043	(19,029)	(29.3%)	✗	
Internal Allocations Total	662,815	489,191	494,013	(4,823)	(1.0%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	4,864,500	4,394,051	4,791,788	(397,737)	(9.1%)	✗	
Christmas Concerts (incl. Nativity)	65,000	65,000	70,224	(5,224)	(8.0%)	✗	Event is complete.
Lunar New Year	50,000	50,000	46,647	3,353	6.7%	✓	Event is complete and awaiting one outstanding supplier invoice.
New Years Eve	190,000	190,000	148,021	41,979	22.1%	✓	Event is complete.
Australia Day Program	995,000	990,950	1,284,312	(293,362)	(29.6%)	✗	Event is complete and finalising supplier invoices. Overspend is offset against underspend on New Years Eve and City of Lights surplus funding.
Twilights Hawkers Market	20,000	20,000	59,086	(39,086)	(195.4%)	✗	Event is complete and awaiting final supplier invoice, variance to budget is due to internal charges from Activity Approvals.
Boorloo Heritage Festival	0	0	5,760	(5,760)	0.0%	!	
City of Lights	1,420,000	1,129,678	1,147,912	(18,234)	(1.6%)	✗	Event is complete and finalising outstanding supplier invoices.
Christmas Lights Trail	1,730,000	1,678,825	1,740,885	(62,060)	(3.7%)	✗	Event is complete and final supplier invoices are now being settled.
Nyumbi	40,000	40,000	40,000	0	0.0%	!	Funds moved from Leveraging and Activation to cover Memorandum of Understanding between WA Museum, Tourism WA and the City.
Leveraging and Activation	164,500	90,501	105,874	(15,373)	(17.0%)	✗	Timing variance - Scorchers Activation and Djindoon Djenu Partnership.
Neighbourhood Activations	90,000	39,096	43,547	(4,451)	(11.4%)	✗	Events are underway. Orders are being raised for March and April events.
James Street Activation	100,000	100,000	99,518	482	0.5%	✓	Event has concluded, with funding provided through CBD revitalisation grant from Department of Local Government, Sports and Cultural Industries.
Total Expenditure	6,883,579	5,894,353	6,485,704	(591,351)	(10.0%)	✗	
Net Operating Surplus (Deficit)	(5,053,579)	(4,061,494)	(4,616,531)	(555,038)	(13.7%)	✗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Sponsorships & Grants							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	645,598	479,471	573,936	(94,465)	(19.7%)	×	
Employee Costs	593,735	443,939	539,927	(95,988)	(21.6%)	×	Reclassification of a position, cost of agency staff and city-wide vacancy adjustment.
Materials and Contracts	27,364	17,146	15,594	1,553	9.1%	✓	
Insurance Expenses	24,498	18,386	18,416	(30)	(0.2%)	×	
Internal Allocations Total	342,859	252,800	262,272	(9,472)	(3.7%)	×	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	7,900,550	3,690,452	3,879,503	(189,051)	(5.1%)	×	
Arts and Cultural Grants	1,177,944	600,000	600,000	0	0.0%	!	Program is closed for submissions and was awarded in August.
Event Sponsorship	1,344,900	1,010,500	1,066,618	(56,118)	(5.6%)	×	Program is closed for submissions and was fully awarded in July and November.
Business Improvement Grants	371,962	85,000	92,483	(7,483)	(8.8%)	×	Program is closed for submissions and was awarded in July.
Economic Development Sponsorship	852,500	512,539	513,539	(1,000)	(0.2%)	×	Payments relate to sponsorship awarded across both 2021/22 and 2022/23. Program is closed.
Small Business Grants	289,957	274,463	272,053	2,410	0.9%	✓	Safer Spaces Grants awarded in 2021/22, acquittals anticipated 2022/23.
Major Events & Festivals	3,075,000	720,000	720,000	0	0.0%	!	Program is open to applications until the available budget has been expended.
Sustainable Community Grants	220,483	146,928	261,289	(114,360)	(77.8%)	×	Payments relate to grants awarded in 2021/22. Program has opened in February.
Venue support	50,000	13,000	13,591	(591)	(4.5%)	×	Program is open to applications until the available budget has been expended.
Community Insurance Support Program	50,000	5,887	5,887	0	0.0%	!	Program is open to applications until the available budget has been expended.
Local Activation Grants	467,804	322,134	334,043	(11,909)	(3.7%)	×	Payments relate to sponsorship awarded across both 2021/22 and 2022/23. Program is closed for submissions and is fully allocated.
Total Expenditure	8,889,007	4,422,723	4,715,710	(292,988)	(6.6%)	×	
Net Operating Surplus (Deficit)	(8,889,007)	(4,422,723)	(4,715,710)	(292,988)	(6.6%)	×	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Community Safety							
Operating Revenue Total	81,000	65,494	78,236	12,742	19.5%	✓	
Fees and Charges	54,000	44,897	57,459	12,562	28.0%	✓	Variance related to timing of licences paid and increase in fines.
Other Revenue	27,000	20,597	20,777	180	0.9%	✓	
Core Service Expenditure Total	5,405,980	4,074,369	4,474,031	(399,662)	(9.8%)	✗	
Employee Costs	4,070,443	3,043,369	3,588,512	(545,143)	(17.9%)	✗	Variance is combination of the city wide vacancy adjustment and increased hours to ensure service levels are maintained.
Materials and Contracts	412,758	307,679	253,440	54,239	17.6%	✓	Mainly related to Briefcam software upgrade not proceeding and timing variance of replacement of stores and materials
Utility Charges	105,893	79,781	51,553	28,228	35.4%	✓	Combination of actual utility charges lower than budget and timing of telephone bills.
Depreciation	783,354	618,377	548,869	69,508	11.2%	✓	
Insurance Expenses	33,032	24,788	22,575	2,213	8.9%	✓	
Other Expenditure	500	375	92	283	75.6%	✓	
Loss On Asset Disp	0	0	8,989	(8,989)	0.0%	!	
Internal Allocations Total	2,350,952	1,733,901	1,726,862	7,039	0.4%	✓	
Internal Recovery Total	0	0	794	794	0.0%	!	
Operating Project Expenditure Total	404,000	226,315	243,190	(16,875)	(7.5%)	✗	
Assertive Outreach Services Cultural	0	0	25,030	(25,030)	0.0%	!	Account number error, correction journalled to be completed April
Community Safety Patrols	404,000	226,315	218,160	8,155	3.6%	✓	Community Safety Patrols continue throughout the city.
Total Expenditure	8,160,932	6,034,586	6,443,289	(408,703)	(6.8%)	✗	
Net Operating Surplus (Deficit)	(8,079,932)	(5,969,091)	(6,365,053)	(395,962)	(6.6%)	✗	
Total Capital Project Expenditure	755,500	650,583	552,869	97,714	15.0%	✓	Please refer to the capital project schedule for details

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Activity Approvals							
Operating Revenue Total	834,412	714,846	759,928	45,082	6.3%	✓	
Fees and Charges	834,412	714,846	759,790	44,944	6.3%	✓	Higher than anticipated number of hoarding and gantry applications.
Other Revenue	0	0	138	138	0.0%	!	
Core Service Expenditure Total	1,248,634	930,564	991,435	(60,871)	(6.5%)	✗	
Employee Costs	1,213,786	907,323	972,659	(65,336)	(7.2%)	✗	
Materials and Contracts	7,042	5,283	4,350	933	17.7%	✓	
Utility Charges	11,958	6,064	2,512	3,552	58.6%	✓	
Insurance Expenses	15,849	11,895	11,914	(20)	(0.2%)	✗	
Other Expenditure	0	0	0	0	0.0%	!	
Internal Allocations Total	766,723	567,339	564,159	3,180	0.6%	✓	
Internal Recovery Total	110,109	110,066	137,900	27,834	25.3%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	1,905,248	1,387,837	1,417,694	(29,857)	(2.2%)	✗	
Net Operating Surplus (Deficit)	(1,070,837)	(672,991)	(657,766)	15,225	2.3%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	
Public Health Management							
Operating Revenue Total	712,014	499,394	460,985	(38,409)	(7.7%)	✗	
Fees and Charges	692,566	480,574	459,121	(21,453)	(4.5%)	✗	
Other Revenue	2,500	1,872	1,864	(8)	(0.4%)	✗	
Profit On Asset Disp	16,948	16,948	0	(16,948)	(100.0%)	✗	Replacement vehicle has been ordered and is due to arrive in April or May.
Core Service Expenditure Total	1,853,586	1,380,044	1,416,987	(36,943)	(2.7%)	✗	
Employee Costs	1,477,744	1,104,708	1,160,430	(55,722)	(5.0%)	✗	
Materials and Contracts	354,071	259,029	241,420	17,609	6.8%	✓	Timing variance - pest control program commenced end of March.
Utility Charges	1,746	1,282	95	1,187	92.6%	✓	Telecommunication charges lower than expected and hire costs for Crosscom had been charged here in error, journal to adjust was completed during month.
Depreciation	8,256	6,192	6,195	(3)	(0.1%)	✗	
Insurance Expenses	11,769	8,833	8,847	(15)	(0.2%)	✗	
Internal Allocations Total	809,081	597,897	592,708	5,189	0.9%	✓	
Internal Recovery Total	2,900	2,072	4,621	2,549	123.0%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	2,659,767	1,975,869	2,005,074	(29,205)	(1.5%)	✗	
Net Operating Surplus (Deficit)	(1,947,753)	(1,476,475)	(1,544,089)	(67,614)	(4.6%)	✗	
Total Capital Project Expenditure	28,000	0	0	0	0.0%	!	Please refer to the capital project schedule for details

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Community Facilities							
Operating Revenue Total	217,999	184,099	188,015	3,915	2.1%	✓	
Fees and Charges	216,651	183,505	187,496	3,991	2.2%	✓	
Other Revenue	1,348	594	519	(75)	(12.7%)	✗	
Core Service Expenditure Total	763,070	565,077	610,710	(45,633)	(8.1%)	✗	
Employee Costs	435,833	321,646	359,759	(38,112)	(11.8%)	✗	Variance is due to a combination of city-wide vacancy adjustment and additional hours for customer facing staff to ensure service levels are maintained for events.
Materials and Contracts	63,411	44,811	41,580	3,231	7.2%	✓	
Utility Charges	43,081	31,804	30,215	1,589	5.0%	✓	
Depreciation	202,274	151,835	164,196	(12,361)	(8.1%)	✗	
Insurance Expenses	13,940	10,462	10,479	(17)	(0.2%)	✗	
Other Expenditure	4,531	4,518	4,481	38	0.8%	✓	
Internal Allocations Total	384,312	281,070	328,251	(47,181)	(16.8%)	✗	
Internal Recovery Total	22,784	22,075	25,997	3,921	17.8%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	1,124,598	824,071	912,964	(88,893)	(10.8%)	✗	
Net Operating Surplus (Deficit)	(906,600)	(639,972)	(724,949)	(84,977)	(13.3%)	✗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Figures in this view include all Internal Allocations and Internal Recoveries

 **Planning and Economic Development Alliance Variances by Alliance & Service**

31 March - 2023

Attachment C

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Financial Summary - Planning and Economic Development Alliance							
Operating Revenue	1,002,602	811,819	1,498,571	686,753	84.6%	✓	
Core Service Total Expenditure	10,429,545	7,695,225	6,790,035	905,189	11.8%	✓	
Internal Allocations Total	5,155,881	3,810,238	3,854,394	(44,156)	(1.2%)	✗	
Internal Recovery Total	826,875	612,888	626,873	13,985	2.3%	✓	
Recoverable works Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	1,455,500	830,189	410,037	420,151	50.6%	✓	
Total Expenditure	16,214,051	11,722,764	10,427,594	1,295,170	11.0%	✓	
Net Operating Surplus (Deficit)	(15,211,449)	(10,910,945)	(8,929,023)	1,981,922	18.2%	✓	
Total Capital Project Expenditure	1,084,670	586,705	429,393	157,312	26.8%	✓	

Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Services

Leadership - Planning and Economic Development

Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	472,431	352,585	387,843	(35,258)	(10.0%)	✗	
Employee Costs	424,182	318,170	356,551	(38,381)	(12.1%)	✗	Additional staff requirements
Materials and Contracts	32,500	24,375	23,183	1,192	4.9%	✓	
Utility Charges	12,021	7,243	6,209	1,034	14.3%	✓	
Insurance Expenses	2,528	1,897	1,900	(3)	(0.2%)	✗	
Other Expenditure	1,200	900	0	900	100.0%	✓	
Internal Allocations Total	354,386	260,260	236,957	23,304	9.0%	✓	
Internal Recovery Total	826,875	612,888	624,791	11,903	1.9%	✓	
Operating Project Expenditure Total	25,000	15,000	0	15,000	100.0%	✓	
Strategic Plan for Perth	25,000	15,000	0	15,000	100.0%	✓	Currently awaiting clarity of scope from the State Government.
Total Expenditure	24,942	14,957	8	14,949	99.9%	✓	
Net Operating Surplus (Deficit)	(24,942)	(14,957)	(8)	14,949	99.9%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
City Future							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	182,256	136,621	145,256	(8,635)	(6.3%)	✗	
Employee Costs	176,275	132,133	142,113	(9,980)	(7.6%)	✗	Mainly relates to vacancy adjustment and EBA increase variance to budget as the service is fully staffed.
Materials and Contracts	1,800	1,350	0	1,350	100.0%	✓	
Insurance Expenses	4,181	3,138	3,143	(5)	(0.2%)	✗	
Internal Allocations Total	81,447	60,080	61,548	(1,468)	(2.4%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	263,703	196,701	206,804	(10,103)	(5.1%)	✗	
Net Operating Surplus (Deficit)	(263,703)	(196,701)	(206,804)	(10,103)	(5.1%)	✗	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	
City Planning							
Operating Revenue Total	50,000	25,000	0	(25,000)	(100.0%)	✗	
Operating Grants, Subsidies and Contributions	50,000	25,000	0	(25,000)	(100.0%)	✗	Relates to contribution for work related to UWA QE2 Precinct Plan, which is dependant on work undertaken.
Core Service Expenditure Total	1,691,111	1,252,903	1,126,832	126,071	10.1%	✓	
Employee Costs	1,594,980	1,192,223	1,085,076	107,147	9.0%	✓	Employee vacancies.
Materials and Contracts	81,900	50,000	31,133	18,867	37.7%	✓	Timing variance for subscriptions.
Insurance Expenses	14,131	10,605	10,622	(17)	(0.2%)	✗	
Other Expenditure	100	75	0	75	100.0%	✓	
Internal Allocations Total	939,696	692,610	698,771	(6,161)	(0.9%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	867,500	637,189	302,912	334,277	52.5%	✓	Majority of budget committed for heritage and character area work, with monthly progress instalments. Consultant work also progressing to determine extent of variations required to Residential Design Codes within the city. Consultant brief being drafted for economic advice.
Local Planning Scheme No. 3	617,500	441,266	273,355	167,911	38.1%	✓	
CPS2 Amendment 46 and LPS26 Amendment 4	0	0	441	(441)	0.0%	!	Consultants appointed to prepare the Infrastructure and Service Strategy; Transport Impact Assessment Report; Parking Management Study; and Local Water Management Strategy. The City will request quotes this financial year to appoint a consultant to prepare the Precinct Structure Plan. The City has committed \$127K for the preparation of the Technical Studies. Spending is contingent on the satisfactory delivery of project milestones for each technical study. Non-committed funds will be attributed to the appointment of a consultant to prepare the Precinct Plan proper.
UWA QEII Precinct Plan	250,000	195,923	29,116	166,807	85.1%	✓	
CPS 2 Amendment No. 41-Northbridge SEP, Noise Attenuation	0	0	0	0	0.0%	!	
Total Expenditure	3,498,307	2,582,702	2,128,515	454,187	17.6%	✓	
Net Operating Surplus (Deficit)	(3,448,307)	(2,557,702)	(2,128,515)	429,187	16.8%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Development Approvals							
Operating Revenue Total	405,102	299,761	368,995	69,234	23.1%	✓	
Fees and Charges	400,000	294,659	368,995	74,336	25.2%	✓	A higher number of development applications of significant value received.
Profit On Asset Disp	5,102	5,102	0	(5,102)	(100.0%)	✗	Timing variance for replacement of fleet and plant.
Core Service Expenditure Total	1,388,074	1,035,706	877,888	157,818	15.2%	✓	
Employee Costs	1,317,893	983,209	844,362	138,846	14.1%	✓	Employee vacancies.
Materials and Contracts	63,740	47,663	27,759	19,904	41.8%	✓	Timing variance related to payment of invoices for members of Design Review Panel.
Insurance Expenses	6,342	4,759	5,767	(1,008)	(21.2%)	✗	
Other Expenditure	100	75	0	75	100.0%	✓	
Internal Allocations Total	929,646	694,331	691,743	2,589	0.4%	✓	
Internal Recovery Total	0	0	1,862	1,862	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	2,317,720	1,730,038	1,567,769	162,268	9.4%	✓	
Net Operating Surplus (Deficit)	(1,912,618)	(1,430,277)	(1,198,774)	231,503	16.2%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	
Building Approvals							
Operating Revenue Total	547,500	487,058	1,125,155	638,097	131.0%	✓	
Fees and Charges	540,000	478,503	1,120,430	641,927	134.2%	✓	Building permit application received for significant City Deal project.
Other Revenue	7,500	8,555	4,726	(3,829)	(44.8%)	✗	Building and Construction Industry Training Fund (BCITF) related income dependant on volume of applications.
Core Service Expenditure Total	1,251,199	938,070	871,596	66,473	7.1%	✓	
Employee Costs	1,189,452	890,979	829,925	61,055	6.9%	✓	Employee vacancies.
Materials and Contracts	55,320	42,266	36,915	5,351	12.7%	✓	Timing related variance for offsite documentation storage.
Insurance Expenses	6,328	4,749	4,757	(8)	(0.2%)	✗	
Other Expenditure	100	75	0	75	100.0%	✓	
Internal Allocations Total	608,887	453,839	460,142	(6,304)	(1.4%)	✗	
Internal Recovery Total	0	0	220	220	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	1,860,086	1,391,908	1,331,519	60,390	4.3%	✓	
Net Operating Surplus (Deficit)	(1,312,586)	(904,850)	(206,363)	698,487	77.2%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Transport and Urban Design							
Operating Revenue Total	0	0	4,436	4,436	0.0%	!	
Other Revenue	0	0	4,436	4,436	0.0%	!	
Core Service Expenditure Total	2,623,470	1,957,035	1,586,494	370,542	18.9%	✓	
Employee Costs	2,402,410	1,797,135	1,452,600	344,534	19.2%	✓	Employee vacancies.
Materials and Contracts	201,890	145,515	119,485	26,030	17.9%	✓	3D software data optimisation and updates to take place in April. Transport modelling is undertaken on an ad hoc basis as and when requirements arise.
Depreciation	2,976	2,232	2,235	(3)	(0.1%)	✗	
Insurance Expenses	16,194	12,153	12,173	(20)	(0.2%)	✗	
Internal Allocations Total	1,290,049	947,500	971,816	(24,315)	(2.6%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	360,000	75,000	59,271	15,729	21.0%	✓	
Playground Design Program	0	0	2,041	(2,041)	0.0%	!	Late invoice from prior year.
Transport Strategy	5,000	5,000	4,545	455	9.1%	✓	
East End Revitalisation Road Safety Audit responses	35,000	0	0	0	0.0%	!	Approval from Main Roads WA received. Signage design currently being finalised.
Perth Parking Management Act Review	100,000	0	0	0	0.0%	!	Currently considering report from Auditor General.
Claisebrook Cove - Public Realm Rectification Plan	200,000	50,000	52,280	(2,280)	(4.6%)	✗	Ideas Plan presented at EMES on 4 April 2023. Community Consultation on the Ideas Plan to commence on 17 April 2023.
Roe Street Enhancement (Fitzgerald to Beaufort) - post const	20,000	20,000	0	20,000	100.0%	✓	Safety audit will be undertaken when construction is finished (likely in May 2023).
Entry Statements	0	0	404	(404)	0.0%	!	Non-capital catering costs for Elders' consultation session.
Total Expenditure	4,273,519	2,979,536	2,617,580	361,956	12.1%	✓	
Net Operating Surplus (Deficit)	(4,273,519)	(2,979,536)	(2,613,144)	366,391	12.3%	✓	
Total Capital Project Expenditure	998,650	500,685	369,443	131,242	26.2%	✓	Please refer to the capital project schedule for details

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Economic Development							
Operating Revenue Total	0	0	(15)	(15)	0.0%	!	
Fees and Charges	0	0	(15)	(15)	0.0%	!	
Core Service Expenditure Total	2,290,068	1,624,852	1,450,775	174,078	10.7%	✓	
Employee Costs	1,642,417	1,227,758	1,101,580	126,178	10.3%	✓	Employee vacancies.
Materials and Contracts	635,000	387,600	260,867	126,733	32.7%	✓	International engagement budget utilised for World Energy Cities Partnership (WECP) travel in other expenditure. No more large events scheduled for international engagement. Chamber of Commerce and Industry WA bounce back program has not received registrations recently contributing to underspend. Staff availability has also contributed to underspend.
Insurance Expenses	12,651	9,494	9,510	(16)	(0.2%)	✗	
Other Expenditure	0	0	78,818	(78,818)	0.0%	!	World Energies Cities partnership Denmark travel expenses.
Internal Allocations Total	758,575	559,499	588,578	(29,078)	(5.2%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	80,000	55,000	9,757	45,243	82.3%	✓	
Place and Economic Analytics	0	0	0	(0)	0.0%	!	
Technology Action Plan	80,000	55,000	8,157	46,843	85.2%	✓	Stakeholder workshop undertaken in February. Feedback will be incorporated into the action plan and subsequently referred to Council for approval.
Smart Cities - Data Hub Phase 2 Ops	0	0	1,600	(1,600)	0.0%	!	
Total Expenditure	3,128,643	2,239,352	2,049,110	190,242	8.5%	✓	
Net Operating Surplus (Deficit)	(3,128,643)	(2,239,352)	(2,049,124)	190,227	8.5%	✓	
Total Capital Project Expenditure	86,020	86,020	59,950	26,070	30.3%	✓	Please refer to the capital project schedule for details
Sustainability							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	530,935	397,453	343,352	54,101	13.6%	✓	
Employee Costs	530,935	397,453	343,352	54,101	13.6%	✓	Employee vacancies.
Internal Allocations Total	193,195	142,118	144,840	(2,722)	(1.9%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	123,000	48,000	38,098	9,902	20.6%	✓	
Nabers Energy Rating and reporting for Council House	8,000	8,000	6,177	1,823	22.8%	✓	Project completed and compliance achieved.
Sustainability Strategy Implementation Plan Initiatives	65,000	10,000	12,137	(2,137)	(21.4%)	✗	Internal workshops complete. The first draft of the Sustainability Strategy Implementation Plan has been completed for internal review.
Integrated Water Management Plan Delivery	50,000	30,000	19,784	10,216	34.1%	✓	Completed internal stakeholder engagement in March 2023. Commenced drafting Integrated Water Management Plan.
Total Expenditure	847,130	587,571	526,289	61,282	10.4%	✓	
Net Operating Surplus (Deficit)	(847,130)	(587,571)	(526,289)	61,282	10.4%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	

 **Infrastructure and Operations Alliance Variances by Alliance & Service**

31 March - 2023

Attachment C

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Financial Summary - Infrastructure and Operations Alliance							
Operating Revenue	11,281,649	10,757,530	11,027,997	270,467	2.5%	✓	
Core Service Total Expenditure	56,250,452	41,844,787	41,316,167	528,620	1.3%	✓	
Internal Allocations Total	26,157,015	19,525,377	19,922,023	(396,646)	(2.0%)	✗	
Internal Recovery Total	19,210,763	14,356,904	14,748,863	391,958	2.7%	✓	
Recoverable works Total	(26,947)	(26,947)	28,402	(55,348)	205.4%	✓	
Operating Project Expenditure Total	2,310,085	1,940,370	1,947,865	(7,495)	(0.4%)	✗	
Total Expenditure	65,479,842	48,926,683	48,465,593	461,089	0.9%	✓	
Net Operating Surplus (Deficit)	(54,198,193)	(38,169,153)	(37,437,596)	731,556	1.9%	✓	
Total Capital Project Expenditure	52,530,475	25,221,039	23,254,591	1,966,448	7.8%	✓	

Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Infrastructure and Operations Alliance Services

Engineering and Design

Operating Revenue Total	6,121	0	0	0	0.0%	!	
Profit On Asset Disp	6,121	0	0	0	0.0%	!	
Core Service Expenditure Total	1,237,670	864,412	744,737	119,674	13.8%	✓	
Employee Costs	942,176	703,646	699,215	4,432	0.6%	✓	
Materials and Contracts	288,500	156,052	41,946	114,106	73.1%	✓	
Utility Charges	2,726	1,510	368	1,142	75.7%	✓	
Insurance Expenses	4,268	3,203	3,209	(5)	(0.2%)	✗	No requirement for HVAC and infrastructure server maintenance to date.
Internal Allocations Total	547,392	402,231	407,191	(4,960)	(1.2%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	1,785,062	1,266,642	1,151,928	114,714	9.1%	✓	
Net Operating Surplus (Deficit)	(1,778,941)	(1,266,642)	(1,151,928)	114,714	9.1%	✓	
Total Capital Project Expenditure	28,000	0	65,111	(65,111)	0.0%	!	

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Leadership - Infrastructure and Operations							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	511,160	370,845	450,876	(80,031)	(21.6%)	✗	
Employee Costs	425,052	316,774	412,390	(95,616)	(30.2%)	✗	Resource required for Elizabeth Quay asset handover and review.
Materials and Contracts	66,150	43,059	31,720	11,339	26.3%	✓	Timing variance related to printing and stationery expenditure.
Utility Charges	9,395	4,797	3,119	1,678	35.0%	✓	
Insurance Expenses	3,063	2,299	2,303	(4)	(0.2%)	✗	
Other Expenditure	7,500	3,916	1,344	2,572	65.7%	✓	Lower travel expenditure requirements to date.
Internal Allocations Total	410,266	300,866	285,943	14,922	5.0%	✓	
Internal Recovery Total	934,497	691,877	736,600	44,723	6.5%	✓	
Operating Project Expenditure Total	530,000	437,248	341,924	95,324	21.8%	✓	
Normalisation of Elizabeth Quay Assets	425,000	332,248	291,248	41,000	12.3%	✓	
Causeway Pedestrian/Cycle bridge	85,000	85,000	43,039	41,961	49.4%	✓	Timing variance for costs associated with the City engaging a senior specialist consultant to undertake the activities associated with the normalisation (handover) of assets at the specified location. This is a specialist skill set is not available within the City's normal FTE allocation.
Waterbank	20,000	20,000	7,638	12,363	61.8%	✓	
Total Expenditure	516,929	417,081	342,142	74,939	18.0%	✓	
Net Operating Surplus (Deficit)	(516,929)	(417,081)	(342,142)	74,939	18.0%	✓	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	
Asset Management							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,084,575	836,308	765,428	70,880	8.5%	✓	
Employee Costs	883,416	660,590	673,808	(13,218)	(2.0%)	✗	Riverbank assessment yet to take place. Street lighting assessment still ongoing. Timing for valuation of various assets yet to take place.
Materials and Contracts	194,685	170,860	86,689	84,171	49.3%	✓	
Utility Charges	0	0	65	(65)	0.0%	!	
Insurance Expenses	6,473	4,858	4,866	(8)	(0.2%)	✗	
Internal Allocations Total	567,301	418,665	414,420	4,245	1.0%	✓	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	1,651,876	1,254,973	1,179,847	75,126	6.0%	✓	
Net Operating Surplus (Deficit)	(1,651,876)	(1,254,973)	(1,179,847)	75,126	6.0%	✓	
Total Capital Project Expenditure	0	0	236,980	(236,980)	0.0%	!	Please refer to the capital project schedule for details

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Asset Maintenance							
Operating Revenue Total	185,242	138,312	183,396	45,084	32.6%	✓	
Operating Grants, Subsidies and Contributions	141,296	118,000	157,211	39,211	33.2%	✓	Main roads grant slightly higher than budgeted. One off contribution from Watercorp for prior work undertaken by City of Perth on Royal Street.
Other Revenue	25,000	20,312	26,185	5,873	28.9%	✓	Reimbursed power supply costs transferred from Activity Approvals.
Profit On Asset Disp	18,946	0	0	0	0.0%	!	
Core Service Expenditure Total	25,648,891	19,214,372	19,068,494	145,878	0.8%	✓	
Employee Costs	2,338,847	1,751,790	2,092,815	(341,024)	(19.5%)	✗	Vacant positions filled at higher agency staff rates as well as new position requirements added.
Materials and Contracts	2,484,780	1,575,151	1,531,432	43,718	2.8%	✓	
Utility Charges	807,256	605,085	586,586	18,499	3.1%	✓	
Depreciation	18,042,771	13,790,304	13,968,115	(177,811)	(1.3%)	✗	
Insurance Expenses	71,123	53,376	55,464	(2,088)	(3.9%)	✗	
Interest Expense	2,829	2,122	2,164	(42)	(2.0%)	✗	
Loss On Asset Disp	1,901,286	1,436,544	831,918	604,626	42.1%	✓	Loss on asset disposal for roads and kerbs lower than budgeted for year to date.
Internal Allocations Total	3,227,559	2,401,695	2,713,026	(311,332)	(13.0%)	✗	
Internal Recovery Total	1,214,816	911,112	1,292,640	381,528	41.9%	✓	
Operating Project Expenditure Total	1,470,000	1,373,038	1,352,696	20,342	1.5%	✓	
Christmas Decorations	1,470,000	1,373,038	1,352,696	20,342	1.5%	✓	Final commitments raised for remainder of the project within the full year budget.
Total Expenditure	29,131,634	22,077,992	21,841,576	236,416	1.1%	✓	
Net Operating Surplus (Deficit)	(28,946,392)	(21,939,680)	(21,658,180)	281,501	1.3%	✓	
Total Capital Project Expenditure	1,393,426	545,279	2,118,402	(1,573,123)	(288.5%)	✗	Please refer to the capital project schedule for details
Project Delivery							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	1,684,447	1,254,685	1,242,313	12,372	1.0%	✓	
Employee Costs	1,640,800	1,228,344	1,203,770	24,574	2.0%	✓	
Materials and Contracts	33,000	18,351	28,778	(10,427)	(56.8%)	✗	Additional 100 mesh banners purchased.
Utility Charges	320	240	2,002	(1,762)	(734.9%)	✗	
Insurance Expenses	10,328	7,751	7,763	(13)	(0.2%)	✗	
Internal Allocations Total	986,004	729,144	732,299	(3,155)	(0.4%)	✗	
Internal Recovery Total	0	0	0	0	0.0%	!	
Operating Project Expenditure Total	85	85	115,415	(115,330)	(136,323.9%)	✗	
Renewal - Buildings - Toilet/change rooms Langley Park	0	0	2,928	(2,928)	0.0%	!	Reactive painting works.
Renewal - Buildings - Universal Access Improvement	0	0	(122)	122	0.0%	!	
CBD Transport Projects	0	0	92,519	(92,519)	0.0%	!	Operating consultancy expenditure related to capital project Causeway pedestrian bridge.
Renewal - Buildings - Emergency Works	0	0	6,405	(6,405)	0.0%	!	
Retail Mall Enhancement (B)	85	85	85	0	0.0%	!	Landgate operating expenses for project.
Renewal - Path - Broadway	0	0	7,672	(7,672)	0.0%	!	Operating expenses relating to renewal works.
Renewal - Path - Francis St	0	0	5,928	(5,928)	0.0%	!	Operating expenses related to relocation of tactiles.
Total Expenditure	2,670,536	1,983,914	2,090,027	(106,113)	(5.3%)	✗	
Net Operating Surplus (Deficit)	(2,670,536)	(1,983,914)	(2,090,027)	(106,113)	(5.3%)	✗	
Total Capital Project Expenditure	46,921,234	23,239,909	19,621,465	3,618,445	15.6%	✓	Please refer to the capital project schedule for details

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Parks and Environment Operations							
Operating Revenue Total	361,694	264,100	276,985	12,885	4.9%	✓	
Operating Grants, Subsidies and Contributions	343,790	257,843	274,361	16,519	6.4%	✓	Contract increase in income for servicing of Heirisson Island and Narrows interchange locations.
Other Revenue	880	660	2,624	1,964	297.5%	✓	Minor work administration cost recoveries.
Profit On Asset Disp	17,024	5,597	0	(5,597)	(100.0%)	✗	
Core Service Expenditure Total	9,597,978	7,243,673	7,255,453	(11,780)	(0.2%)	✗	
Employee Costs	5,119,485	3,833,092	3,738,484	94,608	2.5%	✓	
Materials and Contracts	3,022,682	2,340,821	2,151,561	189,260	8.1%	✓	Lower turf renovation, pump and bore maintenance requirements. This was offset by higher programmed tree planting and pruning activities.
Utility Charges	376,724	259,720	310,869	(51,149)	(19.7%)	✗	Higher power requirements across multiple locations.
Depreciation	1,031,197	774,100	824,528	(50,428)	(6.5%)	✗	Higher value of parks and garden assets.
Insurance Expenses	46,889	35,190	37,407	(2,217)	(6.3%)	✗	
Other Expenditure	1,000	750	5,727	(4,977)	(663.6%)	✗	Relates to the Emergency Services Levy charge for various parks locations.
Loss On Asset Disp	0	0	186,876	(186,876)	0.0%	!	Relates to loss on disposals of scrapped assets in parks and gardens and assets at Wellington Square.
Internal Allocations Total	7,187,096	5,374,421	5,760,036	(385,615)	(7.2%)	✗	
Internal Recovery Total	4,932,412	3,699,309	3,531,359	(167,950)	(4.5%)	✗	
Operating Project Expenditure Total	70,000	30,000	56,680	(26,680)	(88.9%)	✗	
Arborist Assessment of Street/ Carpark Trees	70,000	30,000	56,680	(26,680)	(88.9%)	✗	Tree risk assessment have been completed and the project finalised.
Total Expenditure	11,922,661	8,948,784	9,540,810	(592,026)	(6.6%)	✗	
Net Operating Surplus (Deficit)	(11,560,967)	(8,684,684)	(9,263,825)	(579,140)	(6.7%)	✗	
Total Capital Project Expenditure	2,423,608	1,333,810	1,177,635	156,175	11.7%	✓	Please refer to the capital project schedule for details
Fleet and Depot Services							
Operating Revenue Total	104,318	56,329	226,702	170,372	302.5%	✓	
Operating Grants, Subsidies and Contributions	80,000	50,593	58,081	7,488	14.8%	✓	
Profit On Asset Disp	24,318	5,736	168,621	162,885	2839.7%	✓	Mainly attributed from the sale of a rubbish truck and a road sweeper.
Core Service Expenditure Total	4,746,486	3,521,502	3,736,749	(215,247)	(6.1%)	✗	
Employee Costs	1,270,129	920,827	991,168	(70,341)	(7.6%)	✗	City wide vacancy adjustment is causing an unfavourable variance as the unit is fully staffed.
Materials and Contracts	1,592,445	1,183,057	1,302,145	(119,088)	(10.1%)	✗	Higher fuel and contractor costs partially offset by lower stores and materials requirements.
Utility Charges	61,363	43,439	46,188	(2,749)	(6.3%)	✗	
Depreciation	1,647,552	1,235,796	1,225,006	10,789	0.9%	✓	
Insurance Expenses	146,497	109,883	117,454	(7,572)	(6.9%)	✗	
Other Expenditure	28,500	28,500	36,879	(8,379)	(29.4%)	✗	Emergency services levy charge for the depot was higher than budgeted.
Loss On Asset Disp	0	0	17,908	(17,908)	0.0%	!	Written off vehicle, recovered through insurance.
Internal Allocations Total	1,885,210	1,405,545	1,353,344	52,201	3.7%	✓	
Internal Recovery Total	5,407,880	4,051,289	4,321,261	269,972	6.7%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	1,223,815	875,758	768,832	106,926	12.2%	✓	
Net Operating Surplus (Deficit)	(1,119,497)	(819,429)	(542,130)	277,299	33.8%	✓	
Total Capital Project Expenditure	70,000	50,050	0	50,050	100.0%	✓	Please refer to the capital project schedule for details
Waste and Cleaning							

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Operating Revenue Total	10,624,274	10,298,789	10,340,914	42,125	0.4%	✓	
Operating Grants, Subsidies and Contributions	0	0	682	682	0.0%	!	
Fees and Charges	10,058,626	9,886,289	9,800,714	(85,575)	(0.9%)	✗	
Other Revenue	550,000	412,500	539,518	127,018	30.8%	✓	Container deposit scheme volumes higher than budgeted.
Profit On Asset Disp	15,648	0	0	0	0.0%	!	
Core Service Expenditure Total	11,739,244	8,538,990	8,052,117	486,873	5.7%	✓	
Employee Costs	7,762,123	5,687,188	5,539,879	147,309	2.6%	✓	
Materials and Contracts	3,803,487	2,791,437	2,449,634	341,803	12.2%	✓	Lower bin purchases than expected as well as lower tipping fee volumes.
Utility Charges	10,372	7,521	9,679	(2,158)	(28.7%)	✗	Power and telecommunications increased costs.
Depreciation	6,660	4,995	4,997	(2)	(0.0%)	✗	
Insurance Expenses	63,758	47,849	47,928	(79)	(0.2%)	✗	
Loss On Asset Disp	92,844	0	0	0	0.0%	!	
Internal Allocations Total	11,346,188	8,492,811	8,255,763	237,048	2.8%	✓	
Internal Recovery Total	6,721,157	5,003,317	4,867,002	(136,315)	(2.7%)	✗	
Operating Project Expenditure Total	240,000	100,000	81,150	18,850	18.9%	✓	
Waste Compositional Audit	240,000	100,000	81,150	18,850	18.9%	✓	The first single unit dwelling waste composition audit report is expected to be provided to the City in April. The multiple unit dwelling report is expected to follow shortly afterwards.
Total Expenditure	16,604,275	12,128,484	11,522,029	606,455	5.0%	✓	
Net Operating Surplus (Deficit)	(5,980,001)	(1,829,695)	(1,181,115)	648,580	35.4%	✓	
Total Capital Project Expenditure	1,694,207	51,990	34,998	16,992	32.7%	✓	Please refer to the capital project schedule for details

Figures in this view include all Internal Allocations and Internal Recoveries

 **Commercial Services Alliance Variances by Alliance & Service**

31 March - 2023

Attachment C

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Financial Summary - Commercial Services Alliance							
Operating Revenue	77,637,500	58,600,467	59,437,712	837,245	1.4%	✓	
Core Service Total Expenditure	56,438,459	41,363,487	41,139,574	223,914	0.5%	✓	
Internal Allocations Total	43,483,368	32,178,186	27,462,024	4,716,162	14.7%	✓	
Internal Recovery Total	39,343,725	29,038,119	24,943,615	(4,094,503)	(14.1%)	✗	
Recoverable works Total	0	0	(91,350)	91,350	0.0%	!	
Operating Project Expenditure Total	250,000	52,784	101,872	(49,088)	(93.0%)	✗	
Total Expenditure	60,828,102	44,556,339	43,668,505	887,834	2.0%	✓	
Net Operating Surplus (Deficit)	16,809,398	14,044,128	15,769,208	1,725,079	12.3%	✓	
Total Capital Project Expenditure	1,361,154	994,972	942,461	52,511	5.3%	✓	

Figures in this view include all Internal Allocations and Internal Recoveries

Financial Summary - Commercial Services Alliance Services

Property Management

Operating Revenue Total	3,837,604	2,846,359	2,932,176	85,817	3.0%	✓	
Operating Grants, Subsidies and Contributions	594,644	445,014	444,368	(646)	(0.1%)	✗	
Fees and Charges	3,242,961	2,401,346	2,487,808	86,463	3.6%	✓	Affordable Housing rental receipts higher than anticipated.
Core Service Expenditure Total	9,194,962	6,878,002	7,104,722	(226,721)	(3.3%)	✗	
Employee Costs	434,779	324,876	439,214	(114,339)	(35.2%)	✗	New position for Leasing Manager created post budget adoption.
Materials and Contracts	886,120	607,231	577,393	29,838	4.9%	✓	
Utility Charges	358,370	275,165	266,929	8,236	3.0%	✓	
Depreciation	6,963,269	5,227,185	5,375,191	(148,006)	(2.8%)	✗	
Insurance Expenses	94,039	70,575	70,691	(116)	(0.2%)	✗	
Interest Expense	115,547	87,726	87,790	(64)	(0.1%)	✗	
Other Expenditure	342,837	285,244	287,513	(2,269)	(0.8%)	✗	
Internal Allocations Total	3,069,391	2,180,086	2,391,224	(211,138)	(9.7%)	✗	
Internal Recovery Total	14,580,586	10,935,439	10,935,439	0	0.0%	!	
Operating Project Expenditure Total	50,000	0	145	(145)	0.0%	!	
Commercial Property Deficit/Fitout	50,000	0	0	0	0.0%	!	
87-89 Pier St Commercial Properties Tenancy Upgrade	0	0	145	(145)	0.0%	!	
Total Expenditure	(2,266,233)	(1,877,352)	(1,439,348)	(438,004)	(23.3%)	✗	
Net Operating Surplus (Deficit)	6,103,838	4,723,711	4,371,524	(352,187)	(7.5%)	✗	
Total Capital Project Expenditure	667,223	621,769	621,769	0	0.0%	!	Please refer to the capital project schedule for details

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Parking Services							
Operating Revenue Total	73,790,545	55,754,108	56,505,004	750,897	1.3%	✓	
Fees and Charges	73,520,500	55,548,206	56,313,935	765,728	1.4%	✓	
Other Revenue	256,235	194,678	191,070	(3,609)	(1.9%)	✗	
Profit On Asset Disp	13,811	11,223	0	(11,223)	(100.0%)	✗	
Core Service Expenditure Total	34,311,807	25,337,475	24,493,309	844,165	3.3%	✓	
Employee Costs	8,222,883	6,143,920	6,040,342	103,578	1.7%	✓	
Materials and Contracts	5,666,435	4,127,363	3,526,662	600,701	14.6%	✓	Consultant's works in progress for new parking meters and app tender evaluation. Requirements for signage/ materials purchases are lower than anticipated.
Utility Charges	858,961	668,713	619,645	49,069	7.3%	✓	
Depreciation	1,124,561	856,563	900,324	(43,761)	(5.1%)	✗	
Insurance Expenses	329,685	248,422	246,824	1,599	0.6%	✓	
Other Expenditure	17,240,987	12,643,150	12,503,713	139,436	1.1%	✓	
Expense Provision	865,794	649,343	649,341	2	0.0%	✓	
Loss On Asset Disp	2,500	0	6,459	(6,459)	0.0%	!	
Internal Allocations Total	39,033,806	28,979,986	24,068,244	4,911,742	16.9%	✓	
Internal Recovery Total	13,247,781	9,780,764	5,145,831	(4,634,933)	(47.4%)	✗	
Operating Project Expenditure Total	200,000	52,784	101,727	(48,943)	(92.7%)	✗	
City of Perth Parking Campaigns	100,000	22,784	87,847	(65,063)	(285.6%)	✗	Campaign currently on-going, to be completed in April.
Business case for Replacement of Obsolete Ticket Machines	100,000	30,000	13,880	16,120	53.7%	✓	Tender is currently in progress.
Total Expenditure	60,297,832	44,589,481	43,517,450	1,072,031	2.4%	✓	
Net Operating Surplus (Deficit)	13,492,713	11,164,627	12,987,555	1,822,928	16.3%	✓	
Total Capital Project Expenditure	55,630	55,630	55,485	145	0.3%	✓	Please refer to the capital project schedule for details
Facility Maintenance							
Operating Revenue Total	9,350	0	532	532	0.0%	!	
Fees and Charges	0	0	294	294	0.0%	!	
Other Revenue	0	0	238	238	0.0%	!	
Profit On Asset Disp	9,350	0	0	0	0.0%	!	
Core Service Expenditure Total	12,492,509	8,825,316	9,172,845	(347,530)	(3.9%)	✗	
Employee Costs	1,551,366	1,160,104	1,174,437	(14,333)	(1.2%)	✗	
Materials and Contracts	6,186,824	3,890,001	4,284,947	(394,946)	(10.2%)	✗	Timing variance - increased reactive building maintenance and improved preventative maintenance program for electrical maintenance.
Utility Charges	377,873	284,422	303,158	(18,736)	(6.6%)	✗	
Depreciation	3,458,556	2,621,034	2,538,736	82,298	3.1%	✓	
Insurance Expenses	117,046	87,841	87,986	(144)	(0.2%)	✗	
Other Expenditure	800,843	781,913	783,582	(1,669)	(0.2%)	✗	
Internal Allocations Total	1,159,679	858,642	869,896	(11,253)	(1.3%)	✗	
Internal Recovery Total	10,855,684	7,832,698	8,360,988	528,290	6.7%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	2,796,504	1,851,260	1,681,753	169,507	9.2%	✓	
Net Operating Surplus (Deficit)	(2,787,154)	(1,851,260)	(1,681,221)	170,039	9.2%	✓	
Total Capital Project Expenditure	638,300	317,573	265,207	52,366	16.5%	✓	Please refer to the capital project schedule for details

Figures in this view include all Internal Allocations and Internal Recoveries

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Material Variances Identified - by Service
Figures in this view include all Internal Allocations and Internal Recoveries							
Leadership - Commercial Services							
Operating Revenue Total	0	0	0	0	0.0%	!	
Core Service Expenditure Total	439,181	322,695	368,697	(46,001)	(14.3%)	✘	
Employee Costs	373,731	281,108	320,505	(39,397)	(14.0%)	✘	Position added to workforce establishment following budget setting.
Materials and Contracts	65,450	41,587	47,636	(6,048)	(14.5%)	✘	Unfavourable variance due to purchasing of staff name plates and badges shifting from another alliance.
Utility Charges	0	0	452	(452)	0.0%	!	
Other Expenditure	0	0	104	(104)	0.0%	!	
Internal Allocations Total	220,492	159,472	132,661	26,811	16.8%	✓	
Internal Recovery Total	659,673	489,217	501,358	12,140	2.5%	✓	
Operating Project Expenditure Total	0	0	0	0	0.0%	!	
Total Expenditure	0	(7,050)	(0)	(7,050)	(100.0%)	✘	
Net Operating Surplus (Deficit)	0	7,050	0	(7,050)	(100.0%)	✘	
Total Capital Project Expenditure	0	0	0	0	0.0%	!	Please refer to the capital project schedule for details



Capital Projects Schedule - 31 March 2023

NOTE 30

Attachment D

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Variances
CEO Alliance							
10248 - PV1 - Medium Panel Vans	40,647	40,647	40,647	0	0%	!	Ute delivered.
10474 - Renewal - ICT - Audio Visual	80,000	80,000	0	80,000	100%	✓	Timing variance, Audio-visual upgrade ordered for Council Chambers.
Total - CEO Alliance	120,647	120,647	40,647	80,000	66%		
Corporate Services Alliance							
10222 - Renewal - ICT - Mobile Phone	30,000	30,000	23,115	6,885	23%	✓	Timing variance, first order of handsets have been delivered. Second order scheduled for delivery in April.
10259 - SS - 4 Cyl Sedan	28,000	0	0	0	0%	!	Order placed with expected delivery April.
10474 - Renewal - ICT - Audio Visual	116,000	62,123	84,383	(22,260)	(36%)	✗	Equipment delivery and installation complete for level 11. Partial cost incorrectly accounted Corporate Service unit rather than CEO Alliance, to be corrected in April.
10476 - Renewal - ICT - Network	610,000	532,979	552,579	(19,600)	(4%)	✗	Desk phones, Firewall Appliances and Edge switches installation complete. ICT disaster recovery server replacement differed due to future plans for cloud storage.
10595 - Complaints management system	80,000	0	0	0	0%	!	Complaints management framework external review and complaint management audit are progressing. A system will be procured pending the outcome of these works.
14433 - Unified Comms Refresh & Replacement Telephone System	31,584	31,584	31,584	(0)	(0%)	✗	Project complete.
14434 - Renewal - ICT - Workstation	108,000	101,352	101,352	0	0%	!	Workstations delivered.
14439 - Technology Strategy Implementation – ERP	1,800,000	300,000	19,135	280,865	94%	✓	Incorrect current cost allocation to be rectified in April. Procurement is underway with major expenses anticipated towards the end of the financial year.
Total - Corporate Services Alliance	2,803,584	1,058,038	812,148	245,890	23%		
Community Development Alliance							
10194 - Light it up Program	144,438	144,438	97,055	47,383	33%	✓	Timing variance, project delayed scheduled to be completed April.
10259 - SS - 4 Cyl Sedan	28,000	0	0	0	0%	!	Order placed with expected delivery in May.
10321 - Historic Northbridge	30,000	30,000	11,754	18,246	61%	✓	Project complete with anticipated savings, awaiting final invoices from supplier.
10396 - Art Acquisitions	50,000	0	0	0	0%	!	Scoping of artists underway, current project timelines indicate a partial carry forward.
10401 - Renewal - CCTV - Infrastructure	500,000	395,083	292,580	102,504	26%	✓	Timing Variance, request for quotation evaluation for CCTV pole replacement completed and procurement is in progress.
10467 - Expansion - CCTV	255,500	255,500	260,289	(4,789)	(2%)	✗	Project complete with unfavourable variance.
10565 - Library Software and Hardware Upgrade	18,000	0	10,117	(10,117)	0%	!	Hardware ordered with anticipated delivery in April.
Total - Community Development Alliance	1,025,938	825,021	671,795	153,226	19%		

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Variances
Planning and Economic Development Alliance							
10509 - Smart Cities Carbon Neutral Council Pier Street Solar	86,020	86,020	59,950	26,070	30%	✔	Construction and electrical work completed and tested, awaiting final invoice from the contractor.
10515 - Renewal - Street Furniture	20,000	15,685	9,657	6,028	38%	✔	Timing variance, sun lounge installation completed.
10521 - Two way Streets Program Hay and Murray West End	20,000	0	0	0	0%	⚠	Traffic survey scheduled to complete this financial year.
10585 - Wayfinding Signage	0	0	0	0	0%	⚠	
10593 - Active Transport / Urban Amenity - Minor Works	40,000	0	10,888	(10,888)	0%	⚠	Furniture procured and installation scheduled with contractor.
10601 - Laneways Refresh Program	130,001	55,000	53,690	1,310	2%	✔	Timing variance, consultant undertook a peer review and gap analysis. The report was presented to elected members, who agreed on priorities. The work on "Forgotten space" is anticipated to commence in April.
10602 - Dog Parks	167,000	135,000	156,864	(21,864)	(16%)	✘	Timing variance, Ozone dog park expansion completed and most of the work completed for Victory Terrace dog park except mural artwork.
10609 - Road Safety & Network Improvement Program - Via Torre, Mount	30,000	30,000	12,286	17,714	59%	✔	Timing variance, minor infrastructure projects are scheduled to be completed before the end of the financial year.
10610 - Main Street Enhancement (C)	220,000	130,000	37,890	92,110	71%	✔	Timing variance, contract awarded. Presentation of ideas to elected members scheduled for April.
10621 - Entry Statements	190,000	55,000	44,132	10,868	20%	✔	Timing variance, based on elected members feedback in February, the concept design is to be revised.
10622 - Road Safety & Network Improvement Program - Terrace Ro	6,649	0	6,649	(6,649)	0%	⚠	Project and balance of budget transferred to Infrastructure and Asset team for detailed design.
10623 - Road Safety & Network Improvement Program - William & The Es	50,000	0	0	0	0%	⚠	Civil infrastructure works are scheduled to be completed this financial year.
12082 - Two Way Hill Street (St Georges Tce - Wittnoom St)	0	0	37,387	(37,387)	0%	⚠	Funds transferred at budget review to the correct stage in the two-way streets program, 12313 - Hay st east Vic ave - Bennett. Expenses incurred are pending transfer.
12313 - 2 way Hay Street (Bennett St to Victoria Ave)	125,000	80,000	0	80,000	100%	✔	Project is on track, traffic modelling and traffic signal design scheduled to be completed by April.
Total - Planning and Economic Development Alliance	1,084,670	586,705	429,393	157,312	27%		
Infrastructure and Operations Alliance							
06830 - Pirate Life Alfresco	25,308	25,308	25,308	0	0%	⚠	Project complete.
10002 - Contributed Assets to City of Perth	0	0	236,980	(236,980)	0%	⚠	Public lighting infrastructure transferred from Main Roads.
10112 - Initial Recognition of Assets	0	0	1,443,331	(1,443,331)	0%	⚠	Recognition of Gross Pollutant Traps (GPTs), drainage, footpath, crossover etc. throughout the City which were not in the asset system.
10237 - GE - Gully Eductors	596,000	0	0	0	0%	⚠	Order placed and anticipated delivery in July 2023.
10247 - MP - Minor Plant	74,500	54,550	0	54,550	100%	✔	Minor plants purchase under \$5K moved to operating expenses.
10250 - RM0 - SP1m Rotary Mower	148,897	148,897	148,897	0	0%	⚠	Mowers delivered in October.
10251 - RM1 - SP 1.2m Rotary Mower	94,240	94,240	94,240	0	0%	⚠	Mowers delivered.
10252 - RM2 - Large Rotary Mowers	116,600	116,600	116,600	0	0%	⚠	Mowers delivered.
10253 - RS1 - Pavement Sweepers	6,990	6,990	6,990	0	0%	⚠	Sweeper delivered.
10256 - RT1 - Rubbish Truck <12 t GUM	530,083	0	0	0	0%	⚠	Order placed, estimated delivery on June.
10257 - RT2 - Rubbish Truck >20t GUM	1,112,134	0	0	0	0%	⚠	Orders placed, estimated delivery in April and July.
10259 - SS - 4 Cyl Sedan	28,000	0	0	0	0%	⚠	Order placed, estimated delivery in April
10263 - TU - Tray Top Ute	293,148	90,748	85,556	5,192	6%	✔	Three Utes delivered with balance to be delivered in May.
10264 - UC - Crew Cab Ute	29,125	29,125	29,125	0	0%	⚠	Ute delivered.
10265 - UT - Utilities	39,719	37,719	38,477	(758)	(2%)	✘	Vehicle delivered.
10266 - UV - Small Utility Vehicle	34,221	34,221	34,221	0	0%	⚠	Vehicle delivered.
10317 - Renewal - Electrical Lighting - Royal St	2,510,373	1,857,305	1,705,192	152,113	8%	✔	Contractor works completed, currently in defects period. Main Roads works are outstanding.
10378 - Renewal - Parks and Landscapes - Bore and Pumps	1,763	1,763	1,763	0	0%	⚠	Project complete.
10381 - Renewal - Buildings - Toilet/change rooms Langley Park	233,848	233,848	220,496	13,352	6%	✔	Project complete with favourable variance.
10385 - Renewal - Buildings - Fixtures City Station Concourse	540,985	388,557	382,817	5,740	1%	✔	Timing variance, stage 1 works completed and Stage 2 work commenced.
10387 - Renewal - Buildings - Fixtures Queens Gardens Shed	768	768	768	0	0%	⚠	Project complete.

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Variances
10389 - Renewal - Buildings - Toilet Heirsson Island	9,585	1,980	1,980	0	0%	🟡	Project complete.
10391 - Renewal - Buildings - Toilet Narrows Point	6,600	1,620	1,620	0	0%	🟡	Project complete.
10392 - Renewal - Buildings - Toilet Roe St Car Park	470,700	4,900	110,276	(105,376)	(2,151%)	🔴	Timing variance, work commenced earlier than planned.
10394 - Renewal - Buildings - Structural Langley Park Pump House	0	0	0	0	0%	🟡	
10400 - CBD Transport Projects	5,492,000	1,639,335	475,735	1,163,600	71%	🟢	Kings Park Road construction contract has been awarded, Spring Street construction tender has been released and RAC Arena & Wellington Street design is 50% complete.
10402 - Renewal - Roads - William Street	441,303	2,425	2,425	0	0%	🟡	No tender responses - project now requires two contractors to complete different scopes and the project anticipated to commence June.
10408 - Renewal - Roads - East Pde Roundabout	328,132	11,509	11,509	0	0%	🟡	Project scheduled to commence in May.
10409 - Renewal - Roads - Fire Station Open Air Carpark	11,791	11,791	11,791	0	0%	🟡	Project complete.
10411 - Renewal - Roads - Plaistowe Mews	303	303	973	(670)	(221%)	🔴	Project complete.
10418 - Renewal - Riverbank - Vanguard Terrace RVW02A	127,853	62,207	11,078	51,129	82%	🟢	Timing variance, project may be delayed due to the delay of confirmation of riverbank treatment options by DBCA and MRWA.
10419 - Renewal - Electrical Lighting - Hay St - Braithwaite St	67,688	46,265	40,437	5,828	13%	🟢	Project complete with favourable variance.
10420 - Renewal - Electrical Lighting - Replace Hook Pole Lights	151,047	151,047	93,552	57,494	38%	🟢	Timing variance, work commenced and scheduled for completion in April.
10421 - Renewal - Electrical Lighting - URBI - Northbridge	381,508	199,288	124,394	74,894	38%	🟢	Timing variance, ordered materials received with works anticipated to commence in April.
10422 - Renewal - Electrical Lighting - Claisebrook Cove South	25,847	25,847	0	25,847	100%	🟢	Timing variance, project anticipated to complete by June.
10423 - Renewal - Electrical Lighting - Crawley Park Avenue	267,802	83,222	123,545	(40,323)	(48%)	🔴	Timing variance, project rescope and on track within full budget. Stages 1 & 2 are completed and stages 3 & 4 are anticipated to complete by April..
10425 - Renewal - Electrical Lighting - Hay St (West Perth)	1,085,000	399,119	468,065	(68,945)	(17%)	🔴	Timing variance. Works commenced in January and scheduled to be complete by June.
10426 - Renewal - Electrical Lighting - Kings Park Rd	27,343	27,343	84,520	(57,178)	(209%)	🔴	Project complete. Variance is due to the accrual of cancelled invoice.
10427 - Renewal - Electrical Lighting - Queens Gardens - Park Light	62,172	56,268	56,268	0	0%	🟡	Project cancelled as second tender was not able to demonstrate a value for money outcome. Incurred cost realises to materials purchased, balance funds were returned at budget review.
10430 - Renewal - Electrical Lighting - West Perth Lighting Upgrade	125,872	112,138	112,138	0	0%	🟡	Project complete, contractor is completing defects.
10446 - Renewal - Buildings - Electrical	1,278,888	688,920	748,459	(59,539)	(9%)	🔴	Timing variance, Pier Street and His Majesty car park works completed. Roe street car park works commenced in February.
10447 - Renewal - Buildings - Emergency Works	300,000	267,027	261,591	5,436	2%	🟢	Timing variance, emergency building works are difficult to estimate.
10450 - Renewal - Buildings - Town Hall	323,000	323,000	325,076	(2,076)	(1%)	🔴	Project completed.
10457 - Renewal - Path - Mounts Bay Rd (Narrows Bridge to Brewer)	786,478	368,551	48,575	319,976	87%	🟢	Timing variance, work commenced in March with a reduced scope.
10459 - Renewal - Path - Stirling Gardens (Council House)	408,350	89,175	318,082	(228,907)	(257%)	🔴	Timing variance, work commenced earlier than anticipated and anticipated to completion April.
10460 - Building - Subsidence Renewal - PCEC Carpark	0	0	1,568	(1,568)	0%	🟡	Minor final close-out inspection costs.
10463 - Building - Waterproofing Rectification Works	0	0	175	(175)	0%	🟡	
10468 - Renewal - Playground and Exercise Equipment	500,000	271,514	177,253	94,261	35%	🟢	Timing variance, project is on track and work commenced in February with anticipated completion April.
10469 - Civil Structure - Bridge Replacement - John Oldham	411,193	260,445	300,168	(39,723)	(15%)	🔴	Timing variance, work commenced in March and anticipated to be completed by April.
10473 - East Perth Foreshore PSP and Lighting Upgrade Works	366,875	246,073	230,040	16,034	7%	🟢	Project completed with anticipated savings and defect liability period until July.
10479 - Landscaping and Hostile Vehicle Incursion Prevention	456,000	131,000	157,612	(26,612)	(20%)	🔴	Timing variance, work commenced and project on track to be completed with full budget.
10485 - Renewal - Parks and Landscapes - Irrigation Program	616,140	328,764	358,195	(29,431)	(9%)	🔴	Timing variance, Mardalup park irrigation installation is complete. Switchboard installations complete for Murry Thelma Reserve, Wingfield Avenue and Wellington Square.
10486 - Renewal - Park Furniture	85,000	82,360	82,059	301	0%	🟢	Project completed.
10487 - Renewal - Path and Kerb - Kerb Replacement Wellington St	21,267	8,614	9,814	(1,200)	(14%)	🔴	Additional scope added to the project due to the changes to Western Power pit at PTA bus stop. Western Power is working on the design.
10488 - Path and Kerb Upgrade	0	0	51	(51)	0%	🟡	
10489 - Pedestrian Crossings Improvement	1,432	1,432	1,432	0	0%	🟡	Project complete.
10507 - Roe Street Enhancement (Fitzgerald to Beaufort)	12,604,949	9,087,936	8,526,323	561,613	6%	🟢	Practical completion achieved for areas 2 to 5 and open to public, Northern verge works in area 7-9 progressing. Additional \$1.3M funding approved by Department of Transport due to project delays and cost escalations, project anticipated to be complete by May.
10513 - Renewal - Street Furniture - Drinking Fountain Program	65,000	47,916	22,950	24,966	52%	🟢	Awaiting installation schedule from contracted plumber. Project expected to be complete in April.
10514 - Renewal - Litter Bin Program	255,000	226,977	239,004	(12,027)	(5%)	🔴	Project compete with favourable variance.
10516 - Renewal - Electrical Lighting - Adelaide Tce (Bennet/Plain)	706,950	486,694	282,867	203,827	42%	🟢	Project is complete, contractor is attending to project defects, Main Roads works are outstanding.

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Variances
10522 - Urban Forest - Tree Infill Program	350,000	101,064	102,479	(1,416)	(1%)	✘	Multiple projects have been undertaken under this project and some of them have been delayed or cancelled. Tree planting on hold until commencement of planting period in April.
10527 - Renewal - Roads - R2R James St	9,448	9,448	9,448	0	0%	⚠	
10534 - Renewal - Stormwater - 118 Adelaide Tce	243,156	0	5,403	(5,403)	0%	⚠	Works scheduled to commence in May.
10541 - Renewal - Tree Hardware	100,000	100,000	84,411	15,589	16%	✔	Timing variance, delivery of hardware received. Tree Hardware renewal works are ongoing in line with tree replacement program.
10542 - Renewal - Riverbank - Heirisson Revetment RVW07A and R1	245,600	38,543	42,944	(4,401)	(11%)	✘	Timing variance, Consulting with MRWA and DBCA for riverbank treatment options.
10585 - Wayfinding Signage	159,897	85,031	74,309	10,722	13%	✔	Implementation plan has been finalised and manufacturing commenced in February.
10590 - Community Recycling Hubs	15,000	15,000	3,200	11,800	79%	✔	Timing variance, graphics finalised and three recycling hubs installed at Council House, CDS facility and Operations depot.
10607 - Depot fuel bowser compliance	200,000	0	0	0	0%	⚠	Contract awarded and awaiting supplier contract sign off.
10612 - Decorative Lighting (New Projects)	300,000	145,000	360	144,640	100%	✔	Timing variance, design completed and construction commenced.
10614 - Thomas/Winthrop median island landscape upgrade	400,000	75,000	0	75,000	100%	✔	Order placed and waiting for traffic management plan approval.
10617 - Retail Mall Enhancement (B)	899,914	899,914	631,484	268,431	30%	✔	Timing variance, work commenced in January and anticipated completion in April.
10622 - Road Safety & Network Improvement Program - Terrace Road	93,351	0	0	0	0%	⚠	Minor Road Safety Improvements Project Concept design refinement and stakeholder engagement is on planning phases, project transferred to Infrastructure and Assets units for detailed design.
10625 - Renewal - Path - Henry Lawson Walk	8,723	8,723	8,484	239	3%	✔	Project complete.
10627 - Renewal - Stormwater - Victoria Ave	15,198	15,198	17,386	(2,188)	(14%)	✘	Project complete with unfavourable variance.
10628 - Renewal - Path - Broadway	11,113	8,376	0	8,376	100%	✔	Favourable variance, project completed with savings. Cost moved to operating expenses.
10630 - Renewal - Path and Kerb - Nash St	60,000	54,702	57,725	(3,023)	(6%)	✘	Project complete with favourable variance.
10631 - JH Abrahams Boardwalk / Viewing platform	20,000	20,000	0	20,000	100%	✔	Timing variance, project is on planning and design stage, anticipated to start in May.
10632 - Renewal - Path - Francis St	9,501	0	0	0	0%	⚠	Project complete with favourable variance and cost moved to operating expenses.
10633 - Renewal - Stormwater - Eastbrook Tce	33,602	33,602	21,323	12,279	37%	✔	Project completed, awaiting final invoices from contractor.
10635 - Renewal - Roads - Fielder Street - Royal Street to Brown St	30,000	1,500	260	1,241	83%	✔	Project complete with reduced scope.
10636 - Renewal - Stormwater - Emerald Tce	41,991	41,991	29,695	12,296	29%	✔	Project completed, awaiting final invoices from contractor.
10637 - Renewal - Stormwater - John St	54,586	54,586	56,460	(1,874)	(3%)	✘	Project complete with unfavourable variance.
10638 - Renewal - Stormwater - Trafalgar Rd South	35,411	34,394	31,647	2,747	8%	✔	Project complete with favourable variance.
10639 - Renewal - Kerb - Bennett St Replacement	39,739	32,911	25,124	7,787	24%	✔	Project complete with favourable variance.
10640 - Renewal - Stormwater - Arthur St	54,346	54,346	55,685	(1,339)	(2%)	✘	Project complete with unfavourable variance.
10642 - Renewal - Stormwater - Regal Pl	38,396	38,396	22,396	16,000	42%	✔	Project completed, awaiting final invoices from contractor.
10643 - Renewal - Buildings - Council House - Staff Floor Fitout Des	60,000	0	0	0	0%	⚠	Project cancelled
10644 - Upgrade - Stormwater - Spring St	28,758	28,758	28,407	351	1%	✔	Project complete with favourable variance.
10645 - Renewal - Blue Boat House Timber Stairs	96,000	96,000	78,612	17,388	18%	✔	Timing variance, works scheduled to be completed in April.
10646 - Renewal - Path - Hill St	60,087	60,087	0	60,087	100%	✔	Work scheduled to commence in May.
10647 - Renewal - Roads - Broadway - Princess Road to Hillway	11,552	11,552	1,286	10,266	89%	✔	Project cancelled. Full reconstruction to be scheduled in future year due to discovery of buried tram lines.
10648 - Renewal - Stormwater - Bennett St	60,283	60,283	57,383	2,900	5%	✔	Project complete with favourable variance.
10649 - Renewal - Roads - Brook St	58,000	58,000	58,413	(413)	(1%)	✘	Project complete with unfavourable variance.
10650 - Renewal - Roads - St Georges Tce - William St Intersection	90,000	0	0	0	0%	⚠	Works scheduled to commence in June.
10651 - Renewal - Path and Kerb - Moore St	123,211	123,211	115,800	7,411	6%	✔	Project complete with favourable variance.
10652 - Renewal - Path and Kerb - Arthur St Upgrade	80,379	0	0	0	0%	⚠	Anticipated to commence in May.
10653 - Renewal - Roads - Fitzgerald St - James St to John St	68,493	61,744	61,811	(68)	(0%)	✘	Project complete.
10654 - Renewal - Path and Kerb - Horatio St	40,931	40,931	41,939	(1,008)	(2%)	✘	Project complete with unfavourable variance.
10655 - Renewal - Roads - Park Rd	69,000	69,000	67,039	1,961	3%	✔	Project complete with favourable variance.
10656 - Renewal - Path and Kerb - Pier St Cook St	49,242	0	0	0	0%	⚠	
10657 - Renewal - Roads - The Avenue	70,000	12,073	63,394	(51,321)	(425%)	✘	Project complete earlier than anticipated with favourable variance on full budget.
10659 - Renewal - Roads - MRRG - Monash Ave	141,095	136,000	141,108	(5,108)	(4%)	✘	Project complete with unfavourable variance.
10660 - Renewal - Roads - Ventnor Ave - Ord St to Richardson St	127,000	124,791	127,230	(2,439)	(2%)	✘	Project complete with unfavourable variance.
10663 - Ozone Park along Boardwalk	135,000	0	0	0	0%	⚠	Procurement process is in progress.
10664 - Renewal - Kerb - Riverside Dr	50,691	27,000	26,134	866	3%	✔	Timing variance, main work completed and awaiting for Parks team to complete turf works.

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Variances
10665 - Renewal - Roads - MRRG - Wellington St - Milligan St interse	105,000	0	0	0	0%	🟡	Works scheduled to commence May.
10666 - Renewal - Kerb - Colin Gr Replacement	63,111	60,111	53,753	6,358	11%	🟢	Project complete with favourable variance.
10667 - Renewal - Roads - MRRG - Kings Park Rd	132,810	0	0	0	0%	🟡	Project scheduled to commence in June.
10668 - Renewal - Stormwater - Delhi St	77,148	77,148	62,180	14,968	19%	🟢	Project complete, awaiting invoice from contractor
10670 - Renewal - Kerb - Bronte St Replacement	83,806	83,806	74,579	9,227	11%	🟢	Project complete with favourable variance.
10671 - Renewal - Kerb - Royal St	144,786	0	13,511	(13,511)	0%	🟡	Work completed, awaiting invoices from contractor.
10672 - Renewal - Roads - Bellevue Tce	87,000	87,000	80,000	7,000	8%	🟢	Project complete with favourable variance.
10676 - Renewal - Roads - Moore Street - Hill Street to Cul de sac	155,000	123,386	101,715	21,670	18%	🟢	Work completed, awaiting invoices from contractor.
10677 - Renewal - Roads - Mill St	200,000	11,039	11,039	0	0%	🟡	Design completed, works scheduled to commence April.
10678 - Renewal - Roads - MRRG - Wellington St - Elder St to Milliga	167,680	0	0	0	0%	🟡	Project anticipated to commence May.
10679 - Renewal - Roads - Royal St - Lord St to Hill St	180,000	91,984	94,454	(2,470)	(3%)	🔴	Timing variance, work commenced in February and completion may be delayed due to the scope change.
10681 - Renewal - Electrical Lighting - Bellevue Tce & Cliff St	205,000	153,750	11,984	141,766	92%	🟢	Timing variance, Stage 1 work commenced and nearing completion.
10682 - Renewal - Roads - Winthrop Ave	226,000	226,000	3,015	222,985	99%	🟢	Work completed, awaiting invoices from contractor.
10683 - Renewal - Roads - Colin St - Richardson St to Hay St	256,000	11,267	11,935	(668)	(6%)	🔴	Work completed, awaiting invoices from contractor.
10684 - Renewal - Roads - MRRG - Loftus St - Mitchell Fwy off-ramp	297,419	880	880	0	0%	🟡	No tender responses - project now requires two contractors to complete different scopes. Work anticipated to commence in May.
10685 - Renewal - Buildings - Compliance Works	415,000	109,786	25,606	84,180	77%	🟢	Timing variance, compliance works projects are on track except for the State Library Car park fire panel and detectors.
10686 - Renewal - Kerb - Ventnor Ave	146,286	135,000	133,104	1,896	1%	🟢	Initially planned works completed and additional works due to scope change are pending.
10687 - Renewal - Roads - R2R Kings Park Rd	420,000	27,971	30,665	(2,694)	(10%)	🔴	Timing variance, project is anticipated to commence June.
10688 - Renewal - Roads - Riverside Dr - Plain St to Hill St / Victo	570,000	119,258	76,024	43,234	36%	🟢	Timing variance, work commenced in March.
10690 - Building - Forrest Place Green Room Water Ingress Design	425,000	150,476	72,054	78,422	52%	🟢	Contract awarded for design consultant and contract documents for works scheduled to be completed October, anticipated carry-forward to next financial year.
10691 - Renewal - Buildings - Council House Fountain & Car Park Rej	950,000	78,022	78,022	0	0%	🟡	Work commenced and project is on track.
10693 - Streetscape Replacement and Upgrade - Parkway	1,000,000	150,935	124,196	26,739	18%	🟢	Timing variance, work commenced in March
10694 - Renewal - Buildings - Condition Survey & Rectification Work	1,301,000	313,974	180,239	133,735	43%	🟢	Timing variance, currently 11 surveys and rectification works are underway. Library lift refurbishment project cancelled and anticipated return of funds.
10695 - Renewal - Claisebrook Riverwall	205,215	187,000	140,352	46,648	25%	🟢	Timing variance, project is on track and 80% of work completed.
10702 - Renewal Stormwater -160 Hay St	35,062	35,062	29,783	5,279	15%	🟢	Project complete with favourable variance.
10706 - Renewal - Path and Kerb - Burt way	10,000	10,000	0	10,000	100%	🟢	Project completed through operating budget.
10710 - Replacement Carpark Entry/Exit gates	310,000	0	7,167	(7,167)	0%	🟡	Worked awarded for Pier Street car park. His Majesty's car park design is at the final stage.
12178 - Mall Safety - Fixed Bollards	748,576	748,576	770,965	(22,390)	(3%)	🔴	Project complete with unfavourable variance
12192 - Projects from Lighting Masterplan	0	0	(4,560)	4,560	0%	🟡	Rectification of previous year expenses.
14087 - East End Revitalisation	80,712	80,712	(21,043)	101,755	126%	🟢	Accrual reversal from the previous year.

Detail	Revised Annual Budget	YTD Budget	YTD Actual	YTD Budget Variance \$	YTD Budget Variance %	Budget Impact	Comments on Variances
14109 - Bus Stop Replacement	885,844	102,384	158,813	(56,429)	(55%)	✘	Timing variance, contractors are behind their program, installation is scheduled for April for precincts 1 & 2. The remaining shelters were re-tendered and the contract awarded.
14150 - Christmas Decorations	650,000	0	0	0	0%	ⓘ	Manufacturing commenced and first delivery anticipated in May and the rest in June
14154 - Winthrop Avenue/Thomas Street Shared Path	2,200,000	172,154	172,154	0	0%	ⓘ	Tender awarded and redesign submitted for review, environment consultant has also been engaged. Work anticipated to commence in April.
14406 - Renewal - Electrical Lighting - Mitigation Old Bunbury Cr	112,124	112,124	110,427	1,697	2%	✔	Project complete with favourable variance.
14424 - Renewal – Stormwater - Various - pit covers	110,435	110,435	110,435	0	0%	ⓘ	Project completed
Total - Infrastructure and Operations Alliance	52,530,475	25,221,039	23,254,591	1,966,448	8%		
Commercial Services Alliance							
10112 - Initial Recognition of Assets	0	0	855	(855)	0%	ⓘ	
10247 - MP - Minor Plant	1,000	1,000	0	1,000	100%	✔	
10259 - SS - 4 Cyl Sedan	54,630	54,630	54,630	0	0%	ⓘ	Vehicle delivered.
10263 - TU - Tray Top Ute	55,104	55,104	55,104	0	0%	ⓘ	Vehicle delivered.
10401 - Renewal - CCTV - Infrastructure	474,550	189,822	201,816	(11,994)	(6%)	✘	Timing variance, Project on track, CCTV and pole replacement for CPP is in the tendering/quote process.
10467 - Expansion - CCTV	50,000	39,000	34,640	4,360	11%	✔	Project complete and awaiting invoices from suppliers
10586 - Building - Council House L10 - Commercial Ovens Replacem	25,000	0	0	0	0%	ⓘ	Order placed and awaiting delivery
10615 - 87-89 Pier St Commercial Properties Tenancy Upgrade	50,000	4,545	4,545	0	0%	ⓘ	Design team has been appointed, stakeholder engagement completed and anticipated to complete the project by June.
10711 - Carpet Replacement Level 8	60,000	60,000	0	60,000	100%	✔	Procurement process commenced with delivery scheduled for March.
23432 - Leased Properties	590,870	590,870	590,870	0	0%	ⓘ	Accounting treatment for Point Fraser Café lease capitalisation.
Total - Commercial Services Alliance	1,361,154	994,972	942,461	52,511	5%		
Total Expenditure	58,926,468	28,806,422	26,151,035	2,655,386	9%		



City of Perth Investment Report

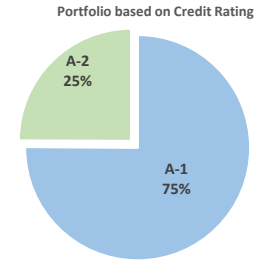
Attachment E

Cash Investments

Investment Portfolio Based on Credit Rating

Exposure of the investment portfolio is controlled by restricting the overall investments based on their Credit Rating.

Credit Rating	Weighted Average Interest	Total Invested	Actual Exposure %	Policy Limit	Compliance
A-1	3.70%	\$ 149,276,565	75%	100%	✓
A-2	3.59%	\$ 49,503,236	25%	60%	✓
Total	3.67%	\$ 198,779,802	100%		



* A-1 also includes A-1+

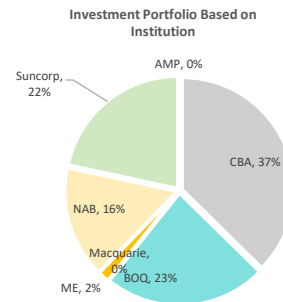
Investment Portfolio Based on Institution

Exposure to an individual Australian deposit taking Institution or government will be restricted by their credit rating so that single entity exposure is limited.

S&P Short Term Credit Rating of A-1 - individual maximum limit 45%

S&P Short Term Credit Rating of A-2 - individual maximum limit 30%

Institution	Total Invested	Actual Exposure %	Policy Limit	Compliance
AMP	3,236	0%	30%	✓
CBA	74,276,565	37%	45%	✓
BOQ	46,500,000	23%	30%	✓
ME	3,000,000	2%	30%	✓
Macquarie	-	0%	45%	✓
NAB	32,000,000	16%	45%	✓
Suncorp	43,000,000	22%	45%	✓
Total	198,779,802	100%		



Investment Portfolio Based on Term to Maturity

Term of investment is based on restrictions per investment policy and cashflow requirements.

Term	Weighted Average Interest	Projected Interest	Value \$
< 3 months	3.6%	10,205	\$ 279,802
4 months		-	\$ -
5 months		-	\$ -
6 months	1.7%	186,108	\$ 11,000,000
7 months	2.0%	162,554	\$ 8,000,000
8 months	2.9%	171,222	\$ 6,000,000
9 months	3.0%	451,005	\$ 15,000,000
10 months	3.4%	975,212	\$ 29,000,000
11 months	3.6%	1,091,458	\$ 30,000,000
12 months	4.3%	4,254,495	\$ 99,500,000
Total	3.7%	\$ 7,302,259	\$ 198,779,802





City of Perth Investment Report

Attachment E

Cash Investments

Short Term Investments

Funds Held in OnCall Accounts:

Following is a list of investments categorised as Cash and Cash Equivalents due to their short term maturity (being less than 3 months) from date of purchase.

	S & P Credit Rating	Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Earnings YTD \$
<u>Municipal Fund</u>						
AMP Notice (31 days)		3,236	4.05%	OnCall	11am	65
	A-2	3,236				65
CBA Online Saver		93,503	3.70%	OnCall	11am	1,674
	A-1	93,503				1,674
Total - Municipal Fund		96,739				1,739
<u>Reserve Fund</u>						
CBA Online Saver		183,063	3.70%	OnCall	11am	8,467
	A-1	183,063				8,467
Total - Reserve Fund		183,063				8,467
Total		279,802				10,205



City of Perth Investment Report

Attachment E

Cash Investments

Longer Term Investments

Term Deposits:

This line reports funds held in Term Deposits with a maturity of greater than 3 months

	S & P Credit Rating	Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Projected Earnings \$
<u>Municipal Fund</u>						
Bank of Queensland						-
	A-2	-				-
ME Bank		3,000,000	4.00%	364	14-Jul-23	119,671
	A-2	3,000,000				119,671
NAB		5,000,000	3.93%	329	04-Aug-23	177,119
	A-1	5,000,000				177,119
CBA		5,000,000	3.66%	285	17-May-23	142,890
CBA		3,000,000	3.73%	209	06-Apr-23	64,074
CBA		5,000,000	4.01%	334	26-Jul-23	183,471
CBA		5,000,000	4.16%	365	05-Sep-23	208,000
CBA		5,000,000	4.43%	270	17-Oct-23	163,849
CBA		5,000,000	3.86%	309	15-Jun-23	163,389
CBA		5,000,000	3.90%	334	10-Jul-23	178,438
CBA		5,000,000	3.83%	297	15-Jun-23	155,823
	A-1	38,000,000				1,259,936
SUNCORP		6,000,000	4.54%	365	10-Nov-23	272,400
SUNCORP		3,000,000	4.17%	154	24-May-23	52,782
SUNCORP		5,000,000	3.64%	241	20-Apr-23	120,170
	A-1	14,000,000				445,352
Total - Municipal Fund		60,000,000				2,002,078
<u>Reserve Fund</u>						
Bank of Queensland		7,000,000	4.50%	363	28-Sep-23	313,274
Bank of Queensland		5,500,000	4.00%	363	21-Jun-23	218,795
Bank of Queensland		3,000,000	4.30%	365	17-Nov-23	129,000
Bank of Queensland		5,000,000	4.50%	306	16-Jan-24	188,630
Bank of Queensland		4,000,000	4.40%	272	25-Jul-23	131,156
Bank of Queensland		5,000,000	3.95%	182	12-Apr-23	98,479
Bank of Queensland		5,000,000	4.60%	265	20-Dec-23	166,986
Bank of Queensland		5,000,000	4.60%	300	24-Jan-24	189,041
Bank of Queensland		7,000,000	3.20%	365	23-May-23	224,000
	A-2	46,500,000				1,659,362
	A-2	-				-



City of Perth Investment Report

Attachment E

Cash Investments

	S & P Credit Rating	Amount Invested \$	Interest Rate %	Term (Days)	Maturity Date	Projected Earnings \$
CBA		5,000,000	4.52%	365	07-Nov-23	226,000
CBA		5,000,000	4.44%	365	17-Nov-23	222,000
CBA		5,000,000	4.40%	365	19-Oct-23	220,000
CBA		6,000,000	4.32%	365	19-Sep-23	259,200
CBA		5,000,000	4.31%	300	22-Aug-23	177,123
CBA		5,000,000	4.58%	365	21-Dec-23	229,000
CBA		5,000,000	4.36%	300	17-Aug-23	179,178
A-1		36,000,000				1,512,501
NAB		8,000,000	3.95%	154	20-Apr-23	133,326
NAB		6,000,000	5.00%	365	27-Feb-24	300,000
NAB		2,000,000	4.55%	365	01-Feb-24	91,000
NAB		5,000,000	4.90%	365	16-Feb-24	245,000
NAB		6,000,000	3.88%	329	15-Jun-23	209,839
A-1		27,000,000				979,165
SUNCORP		5,000,000	4.28%	330	17-Aug-23	193,479
SUNCORP		4,000,000	4.05%	365	13-Jul-23	162,000
SUNCORP		4,000,000	4.41%	329	20-Sep-23	159,002
SUNCORP		5,000,000	4.51%	365	26-Oct-23	225,500
SUNCORP		5,000,000	4.58%	363	19-Oct-23	227,745
SUNCORP		6,000,000	4.34%	240	05-Jul-23	171,222
A-1		29,000,000				1,138,948
Total - Reserve Fund		138,500,000				5,289,976
Total Funds Invested > 3 months		198,500,000				7,292,054

Other Investments

Investment in Managed Funds - (Colonial First State Share Index Fund)

In 2008, the City invested in managed funds via Colonial First State Share Index Fund. Clause 44 (Local Government Act 1995, Transitional provisions, allow Local Governments to continue to hold any existing investments made prior to insertion of regulation 19C under grandfathering arrangements.

	Opening Value 1-Jul-22	Units Held 1-Jul-22	Closing Value 31-Mar-23	Units Held 31-Mar-23	Movement in Value \$	
CFS Wsale Index Aust Share	5,628,181	5,183,919	6,106,138	5,183,919	477,958	▲
Total	5,628,181	5,183,919	6,106,138	5,183,919	477,958	

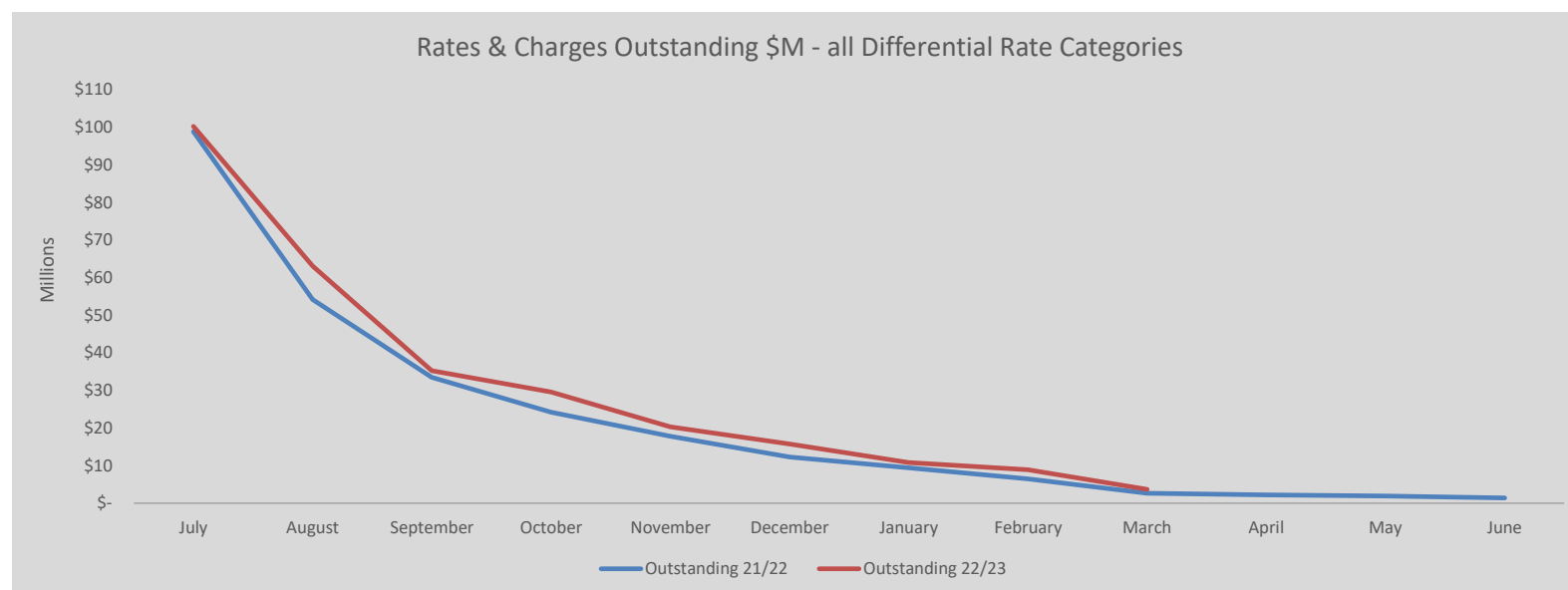
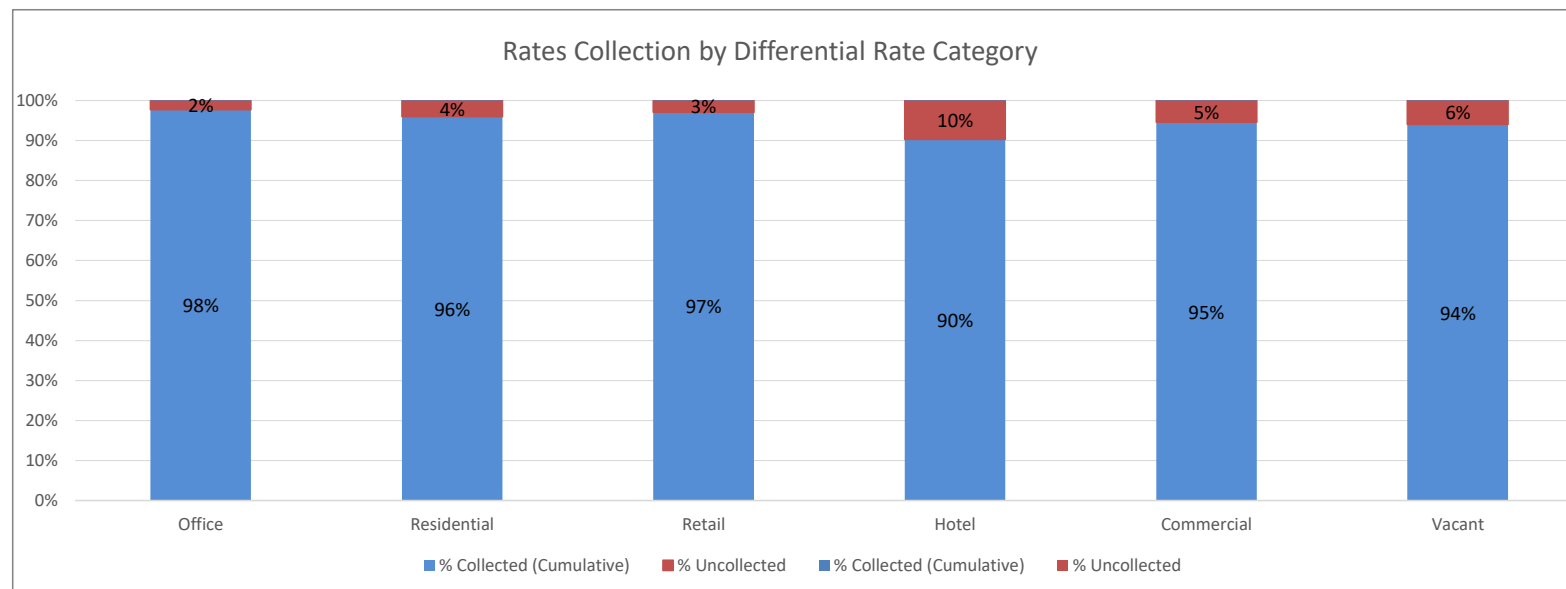


City of Perth - Monthly Rates Report

Attachment F

Rates Collection Profile

Differential Rating Category	Number of Properties	Rates Collectible (inc Arrears)	Amounts Collected	Rates Uncollected	% Collected (Cumulative)	YTD Target Attained	% Uncollected
Office	2,373	56,005,582	54,701,891	1,303,691	98%	Yes	2%
Residential	15,730	21,324,074	20,454,602	869,472	96%	Yes	4%
Retail	524	8,519,664	8,271,515	248,149	97%	Yes	3%
Hotel	1,347	8,231,214	7,429,471	801,743	90%	Yes	10%
Commercial	724	7,145,159	6,754,546	390,612	95%	Yes	5%
Vacant	76	1,434,435	1,348,559	85,875	94%	Yes	6%
Grand Total	20,774	102,660,127	98,960,583	3,699,543	96%	Yes	4%



Rates Instalment Due Date Cumulative Collections

Instalment Date	% Collected
1st Instalment 07 September 2022	65.5%
2nd Instalment 16 November 2022	80.2%
3rd Instalment 18 January 2023	89.4%
4th Instalment 22 March 2023	96.4%
Rates Collected 30 June 2023	0%

Current Year Status

Paid in Full	19,685
Paying by instalments	-
Other Payment Arrangements	902
Financial Hardship	3
Awaiting Property Settlement / Arrangement	46
Section 6.60 Order	0
Pension - No Payment Made	68
Non Pension - No Payment Made	70
Potential for Property Sale (> 3Yr in Arrears) (Included in Other Payment Arrangements)	7

Financial Hardship Applications

Differential Rates Category	No Properties
Office	0
Residential	3
Retail	0
Hotel	0
Commercial	0
Vacant	0

Prior Year Status

On Payment Arrangement	21
Financial Hardship	2
Awaiting external action (property sale, bankrupt)	25
Section 6.60 notice delivered	0
Legal Action (GPC)	0
Legal Action (PSSO)	0
Legal Action delayed	0
Potential for Legal Action	76

14.2 Schedule of Accounts Paid - March 2023

Responsible Officer	Michael Kent – Chief Financial Officer
Voting Requirements	Simple Majority
Attachments	Attachment 14.2A – Schedule of Accounts Paid - March 2023 ↓ 

Purpose

For Council to note details of payments made under delegated authority for the month of March 2023.

Recommendation

That Council:

1. RECEIVES the Schedule of Accounts Paid for the period ended 31 March 2023 as attached as Appendix 14.2A.
2. RECORDS in the Ordinary Council Meeting minutes the summary of accounts paid being:

Total Accounts Paid	
Municipal Fund	\$21,779,140.09
Trust Fund	\$0
Total - All Funds	\$21,779,140.09

Background

1. In accordance with Regulation 13(2) and 13(3) of the *Local Government (Financial Management) Regulations 1996*, where this power has been delegated, a list of payments for each month is to be compiled and presented to the Council. The Chief Executive Officer is delegated this authority under Delegation 2.14.
2. This authority has then been subdelegated by the Chief Executive Officer.
3. The listing of payments with full disclosure of all required information, is presented as an attachment to this report.
4. The listing of payments was made available to the Elected Members via the Council Hub, ahead of the agenda distribution, to provide additional time for review.
5. This summary report then facilitates the acknowledgement of the listing having been received.

Discussion

6. The Schedule of Accounts Paid (Attachment 14.2A) contains the following payments made under Delegated Authority 2.14 - Payments from the Municipal & Trust Fund:

Schedule of Accounts Paid - March 2023		
Municipal Fund		
EFT & Cheque Payments	Direct Creditor Payments	18,065,332.99
Sub Total - EFT & Cheques		18,065,332.99
Direct Debits	Bank Charges and Merchant Fees	59,571.48
Sub Total - Direct Debits		59,571.48
Payroll	10/03/2023	1,792,258.68
	24/03/2023	1,836,339.42
Sub Total - Payroll		3,628,598.10
Corporate Cards		25,647.52
Sub Total - Cards		25,647.52
Total per Attachment 14.2A		21,779,140.09
Total Payments from Municipal Fund		21,779,140.09
Investments in Term Deposits		0
Trust Fund		
Trust EFT & Cheques		
Total - Trust Funds		

Stakeholder Engagement

Nil.

Decision Implications

7. Council's acknowledgement of receiving the Schedule of Accounts Paid will meet its statutory obligation under Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	Annual Budget

Legislation, Delegation of Authority and Policy	
Legislation:	<p>Section 6.10 of the <i>Local Government Act 1995</i> Regulation 13(1) of the <i>Local Government (Financial Management) Regulations 1996</i></p> <p>This section of the Act and the related regulation prescribes the requirement to prepare a list of all payments made for each month and to present them to Council. The Schedule of Accounts Paid (the 'list') should contain, for each payment:</p> <ul style="list-style-type: none"> • Payee Name • Amount of the Payment • Date of the Payment • Sufficient information to identify the transaction
Authority of Council/CEO:	In accordance with Regulation 13(2) and 13(3) of the <i>Local Government (Financial Management) Regulations 1996</i> , where this power has been delegated, a list of payments for each month is to be compiled and presented to the Council.
Policy:	Nil.

Financial Implications

8. There are no direct financial implications of receiving this report as it reflects a historical accounting of financial transactions that were provided for in the adopted budget (as amended).

Further Information

9. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows:

	Question	Response
1.	what's the maximum amount that personnel can put on their credit card for any one transaction? What is the consequence for exceeding this ?	The maximum purchase amount is limited to the credit card limit. 59% of the city's credit cards have a credit limit of \$2,000 or less.
2.	Item 14.2 Attachment A - Schedule of Accounts Paid Minter Ellison received \$88k - is that for legal fees? Does it relate to one case or multiple? How much have we paid Minter Ellison in 2023/22, 2022/21, 2022/202.	The \$88,153.67 to Minter Ellison was for multiple (4 cases) legal advice. Payments to Minter Ellison: 2020/2021 \$41,314.02 2021/2022 \$188,283.70 2022/2023 \$258,287.04



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
Cheque/EFT Number					-21.54
	\$APDISCN		ACCESS BRICKPAV	Payment # 234936 Value 42379.84	-21.54
Cheque/EFT Number 003671					3,414.48
9/03/2023	\$APINVCE	9002384977	WATER CORPORATION	Depot at 24 Roberts St Osborne Park Lot	3,414.48
Cheque/EFT Number 003672					1,789.70
16/03/2023	\$APINVCE	130322	CITY OF PERTH (PETTY CASH)	Petty Cash Reimbursement 13/3/23	1,789.70
Cheque/EFT Number 003673					6,111.28
23/03/2023	\$APINVCE	9013550387	WATER CORPORATION	Car Park Mounts Bay Rd Perth Lot 1334	49.38
23/03/2023	\$APINVCE	9001458962	WATER CORPORATION	garden at R 1 Hampden Rd Nedlands Lot VE	228.72
23/03/2023	\$APINVCE	9012387186	WATER CORPORATION	Hire for 1 March 2023 to 31 March 2023	531.74
23/03/2023	\$APINVCE	9008934597	WATER CORPORATION		1,023.41
23/03/2023	\$APINVCE	9018906514	WATER CORPORATION	111 Goderich St East Perth Lot 800	48.96
23/03/2023	\$APINVCE	9001938528	WATER CORPORATION	4 Forrest Pl Perth Lot 976 RES 44309	395.02
23/03/2023	\$APINVCE	9011664882	WATER CORPORATION	81 Royal St East Perth Lot 221.	541.17
23/03/2023	\$APINVCE	9012387186	WATER CORPORATION	r Metered Fire Hydrant Standpipe Hire	29.83
23/03/2023	\$APINVCE	9011664866	WATER CORPORATION	Shop 81 Royal St East Perth Lot 221	316.66
23/03/2023	\$APINVCE	9011664874	WATER CORPORATION	Restaurant 81 Royal St East Perth Lot 22	281.33
23/03/2023	\$APINVCE	9001938499	WATER CORPORATION	Shop 4 Forrest Pl Perth Lot 977 RES 443	613.63
23/03/2023	\$APINVCE	9011664858	WATER CORPORATION	Hairdresser 81 Royal St East Perth Lot	254.48
23/03/2023	\$APINVCE	9010759521	WATER CORPORATION	Shop 129 James St Northbridge Lot 123.	1,796.95
Cheque/EFT Number 1142					24,760.14
9/03/2023	\$APINVCE	1142	WORLD ENERGY CITIES PARTNERSHIP	2022 and 2023 World Energy Cities Partne	24,760.14
Cheque/EFT Number 13932					945.38
24/03/2023	\$APINVCE	13932	Evolve Digital Publishing	AUSTRALIA AND NEW ZEALAND MAGAZINE EDITO	945.38
Cheque/EFT Number 2059					30,250.00
31/03/2023	\$APINVCE	2059	TAMALA PARK REGIONAL COUNCIL	REIMBURSEMENT OF VALUATION FEE - TPRC	30,250.00
Cheque/EFT Number 220500					4,301.75
28/03/2023	\$APINVCE	220500	STR Global Ltd	Place and Economic Analysis 10161. Hote	4,301.75
Cheque/EFT Number 23-0170					504.97
24/03/2023	\$APINVCE	23-0170	Telepool GmbH	Distributor fee for HIDDEN LIFE OF TREES	504.97
Cheque/EFT Number 231435					-9.00
17/03/2023	\$FTP	231435	Barbara Lovell	Craft stall	-9.00
Cheque/EFT Number 234102					528.00
9/03/2023	\$APINVCE	01070726	CTIS PTY LTD	Cash Collection Fees	264.00
9/03/2023	\$APINVCE	01070728	CTIS PTY LTD	Cash Collection Fees for Citiplace Rest	264.00
Cheque/EFT Number 234103					19,497.50
9/03/2023	\$APINVCE	24146	HASSELL LTD	Hassell - Laneway Submission	19,497.50
Cheque/EFT Number 234104					341,000.00
9/03/2023	\$APINVCE	00002855	CARDILE INTERNATIONAL FIREWORKS	Pyrotechnics display - two minutes City	341,000.00
Cheque/EFT Number 234105					4,027.18
9/03/2023	\$APINVCE	158326345.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	454.75
9/03/2023	\$APINVCE	158339396.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	706.36
9/03/2023	\$APINVCE	158366003.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	783.20
9/03/2023	\$APINVCE	158352483.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	684.66
9/03/2023	\$APINVCE	158308973.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	739.45
9/03/2023	\$APINVCE	158308974.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	112.33
9/03/2023	\$APINVCE	158281654.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	546.43
Cheque/EFT Number 234106					1,164.50
9/03/2023	\$APINVCE	45432849	NESPRESSO	coffee machine Right drip tray	30.00
9/03/2023	\$APINVCE	44951945	NESPRESSO	Depot Nespresso Machine Cleaning Kit x 2	146.00
9/03/2023	\$APINVCE	45363706	NESPRESSO	Lvl 1 Nespresso Pods	988.50
Cheque/EFT Number 234107					21,188.43
9/03/2023	\$APINVCE	SIN000094863	DATA 3	City of Perth Microsoft Azure Usage 2022	21,188.43
Cheque/EFT Number 234108					2,912.94
9/03/2023	\$APINVCE	120954	ROSMECH SALES AND SERVICE PTY LTD	Suction Nozzle MISC Parts for Large Road	2,912.94
Cheque/EFT Number 234109					6,095.25
9/03/2023	\$APINVCE	186106173	Higgins Coatings Pty Ltd	Unplanned Graffiti Removal & Painting Se	2,808.30
9/03/2023	\$APINVCE	186106165	Higgins Coatings Pty Ltd	Unplanned Graffiti Removal & Painting Se	1,171.70
9/03/2023	\$APINVCE	186106164	Higgins Coatings Pty Ltd	Unplanned Graffiti Removal & Painting Se	2,115.25
Cheque/EFT Number 234110					4,898.75
9/03/2023	\$APINVCE	333970	WESTBOOKS	Supply of Fiction & Non-Fiction Books	1,714.55
9/03/2023	\$APINVCE	333971	WESTBOOKS	Supply of Fiction & Non-Fiction Books	698.84
9/03/2023	\$APINVCE	333968	WESTBOOKS	Supply of Fiction & Non-Fiction Books	461.10
9/03/2023	\$APINVCE	333969	WESTBOOKS	Supply of Fiction & Non-Fiction Books	23.90
9/03/2023	\$APINVCE	333952	WESTBOOKS	Supply of Fiction & Non-Fiction Books	1,475.66
9/03/2023	\$APINVCE	333927	WESTBOOKS	Supply of Fiction & Non-Fiction Books	524.70
Cheque/EFT Number 234111					4,456.41
9/03/2023	\$APINVCE	8067185913	TK Elevator Australia Pty Ltd	Vertical Transportation Reactive Mainten	1,941.26
9/03/2023	\$APINVCE	8067185965	TK Elevator Australia Pty Ltd	Vertical Transportation Reactive Mainten	1,402.57
9/03/2023	\$APINVCE	8067185973	TK Elevator Australia Pty Ltd	Vertical Transportation Reactive Mainten	260.39
9/03/2023	\$APINVCE	8067185957	TK Elevator Australia Pty Ltd	Vertical Transportation Reactive Mainten	852.19



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
Cheque/EFT Number 234112 ALINTA SALES PTY LTD					230,458.43
9/03/2023	\$APINVCE	839000448	ALINTA SALES PTY LTD	City Station Complex	137.00
9/03/2023	\$APINVCE	70450536	ALINTA SALES PTY LTD	HAY ST, PERTH WA	4,773.51
9/03/2023	\$APINVCE	70451312	ALINTA SALES PTY LTD	BARRACK ST, PERTH WA	1,122.20
9/03/2023	\$APINVCE	70450792	ALINTA SALES PTY LTD	27 ST GEORGES TCE, PERTH WA	36,486.43
9/03/2023	\$APINVCE	70451175	ALINTA SALES PTY LTD	Unit B/1 MOUNTS BAY RD, PERTH WA	16,974.68
9/03/2023	\$APINVCE	70450857	ALINTA SALES PTY LTD	Unit 13/420 WELLINGTON ST, PERTH WA	11,130.69
9/03/2023	\$APINVCE	70450911	ALINTA SALES PTY LTD	JEWELL LANE, EAST PERTH WA	2,921.94
9/03/2023	\$APINVCE	70448788	ALINTA SALES PTY LTD	JEWELL LANE, EAST PERTH WA	2,802.78
9/03/2023	\$APINVCE	70448783	ALINTA SALES PTY LTD	27 ST GEORGES TCE, PERTH WA	33,002.15
9/03/2023	\$APINVCE	70450249	ALINTA SALES PTY LTD	5/420 WELLINGTON ST, PERTH WA	2,535.55
9/03/2023	\$APINVCE	70451123	ALINTA SALES PTY LTD	11 PLAIN ST, EAST PERTH WA	1,265.16
9/03/2023	\$APINVCE	70451384	ALINTA SALES PTY LTD	MOUNTS BAY RD, PERTH WA	2,160.14
9/03/2023	\$APINVCE	70451254	ALINTA SALES PTY LTD	Office 0/LAKE ST, NORTHBRIDGE WA	2,554.84
9/03/2023	\$APINVCE	70452393	ALINTA SALES PTY LTD	79 FRANCIS ST, NORTHBRIDGE WA	443.58
9/03/2023	\$APINVCE	70451232	ALINTA SALES PTY LTD	PARKER ST, NORTHBRIDGE WA	746.65
9/03/2023	\$APINVCE	70451331	ALINTA SALES PTY LTD	68A ROE ST, NORTHBRIDGE WA	7,614.53
9/03/2023	\$APINVCE	70448553	ALINTA SALES PTY LTD	68A ROE ST, NORTHBRIDGE WA	7,140.73
9/03/2023	\$APINVCE	70452421	ALINTA SALES PTY LTD	PIER ST, PERTH WA	7,023.12
9/03/2023	\$APINVCE	70451142	ALINTA SALES PTY LTD	Unit CS/ELDER ST, PERTH W	9,320.10
9/03/2023	\$APINVCE	70450944	ALINTA SALES PTY LTD	Unit A/MURRAY ST, PERTH WA	9,292.23
9/03/2023	\$APINVCE	70450955	ALINTA SALES PTY LTD	ADELAIDE TCE, PERTH WA	8,400.89
9/03/2023	\$APINVCE	70450891	ALINTA SALES PTY LTD	579 HAY ST, PERTH WA	13,531.73
9/03/2023	\$APINVCE	70451066	ALINTA SALES PTY LTD	Unit 16/420 WELLINGTON ST, PERTH WA	695.04
9/03/2023	\$APINVCE	654999411	ALINTA SALES PTY LTD	City Station Complex	966.00
9/03/2023	\$APINVCE	70448551	ALINTA SALES PTY LTD	11 PLAIN ST, EAST PERTH WA	1,231.39
9/03/2023	\$APINVCE	70448750	ALINTA SALES PTY LTD	Unit 13/420 WELLINGTON ST, PERTH WA	10,210.36
9/03/2023	\$APINVCE	70448777	ALINTA SALES PTY LTD	81 ROYAL ST, EAST PERTH WA	2,215.92
9/03/2023	\$APINVCE	70448752	ALINTA SALES PTY LTD	Unit A/MURRAY ST, PERTH WA	8,387.63
9/03/2023	\$APINVCE	70448751	ALINTA SALES PTY LTD	Unit B/1 MOUNTS BAY RD, PERTH WA	15,334.32
9/03/2023	\$APINVCE	70450652	ALINTA SALES PTY LTD	8/420 WELLINGTON ST, PERTH WA	284.63
9/03/2023	\$APINVCE	70448785	ALINTA SALES PTY LTD	Office 0/LAKE ST, NORTHBRIDGE WA	2,675.47
9/03/2023	\$APINVCE	70448747	ALINTA SALES PTY LTD	PIER ST, PERTH WA	6,395.27
9/03/2023	\$APINVCE	70448560	ALINTA SALES PTY LTD	PARKER ST, NORTHBRIDGE WA	681.77
Cheque/EFT Number 234113 ATOM SUPPLY					960.85
9/03/2023	\$APINVCE	P3464148	ATOM SUPPLY	Painters Tape and Clear Silicone	73.81
9/03/2023	\$APINVCE	P3464440	ATOM SUPPLY	Rubber gloves 360x and disposable gloves	887.04
Cheque/EFT Number 234114 Alterra Limited					10,064.38
9/03/2023	\$APINVCE	INV-860	Alterra Limited	Annual Report Fee - Carbon Offset Progra	10,064.38
Cheque/EFT Number 234115 The trustee for Taborda Trading Trust Taborda Contracting					3,530.88
9/03/2023	\$APINVCE	INV-15875	The trustee for Taborda Trading Trust Taborda Contr	Taborda Contracting to provide traffic m	3,530.88
Cheque/EFT Number 234116 Diamond View Pty Ltd t/as ADH Golf and Utility Vehicles					2,909.50
9/03/2023	\$APINVCE	44664	Diamond View Pty Ltd t/as ADH Golf and Utility Vehi	Hire of golf utility vehicles for Aus Da	2,909.50
Cheque/EFT Number 234117 ACCESS BRICKPAVING CO					13,754.80
9/03/2023	\$APINVCE	100229	ACCESS BRICKPAVING CO	Newcastle St CP - Bitumen repairs Acces	2,816.85
9/03/2023	\$APINVCE	100228	ACCESS BRICKPAVING CO	Purchase requisition for Mounts Bay Road	5,411.26
9/03/2023	\$APINVCE	100225	ACCESS BRICKPAVING CO	Access Paving	5,526.69
Cheque/EFT Number 234118 FLIPEASE PTY LTD T/AS ACCESS CIRCUS					16,115.00
9/03/2023	\$APINVCE	INV-001039	FLIPEASE PTY LTD T/AS ACCESS CIRCUS	City of Light Entertainment - Fliptease	16,115.00
Cheque/EFT Number 234119 UNIVERSAL MEDICAL SUPPLIES					587.62
9/03/2023	\$APINVCE	V2262	UNIVERSAL MEDICAL SUPPLIES	Universal medical supplies Podiatry supp	70.40
9/03/2023	\$APINVCE	V2134	UNIVERSAL MEDICAL SUPPLIES	Universal medical supplies Podiatry supp	517.22
Cheque/EFT Number 234120 SOUTH EAST REGIONAL CENTRE FOR URBAN LANDCARE INC					55.00
9/03/2023	\$APINVCE	00005044	SOUTH EAST REGIONAL CENTRE FOR URBAN LANDC/Aquatic	weed training through SERCUL.	55.00
Cheque/EFT Number 234121 EOS ELECTRICAL					23,418.17
9/03/2023	\$APINVCE	00016845	EOS ELECTRICAL	Banner Installation and Removal Fees - 2	10,569.75
9/03/2023	\$APINVCE	00016730A	EOS ELECTRICAL	Table light install Murray Street Mall	5,227.20
9/03/2023	\$APINVCE	00015786A	EOS ELECTRICAL	Contract No 100697 Carparks Lighting Upg	7,621.22
Cheque/EFT Number 234122 MANHEIM PTY LTD					242.00
9/03/2023	\$APINVCE	5509098585	MANHEIM PTY LTD	Car Towing and Auction Service 22/23 FY	242.00
Cheque/EFT Number 234123 Drainflow Services Pty Ltd					1,628.00
9/03/2023	\$APINVCE	00012983	Drainflow Services Pty Ltd	Forrest Place Loading Dock Fortnightly D	1,628.00
Cheque/EFT Number 234124 MINTER ELLISON					10,905.51
9/03/2023	\$APINVCE	11057752	MINTER ELLISON	Legal advice - Case 22-005-CORPICT-C	10,905.51
Cheque/EFT Number 234125 DAIMLER TRUCKS PERTH					194.69
9/03/2023	\$APINVCE	XA980024407.01	DAIMLER TRUCKS PERTH	Service dash Call Out Fee + Middle Seat	194.69
Cheque/EFT Number 234126 Green's Hiab Service Pty Ltd					396.00
9/03/2023	\$APINVCE	00085463	Green's Hiab Service Pty Ltd	Hiab Hire	396.00
Cheque/EFT Number 234127 GJK FACILITY SERVICES					152,598.23
9/03/2023	\$APINVCE	3023429	GJK FACILITY SERVICES	VARIOUS SITES - CONSUMABLES - 2022/23 FI	7,267.38
9/03/2023	\$APINVCE	3023490	GJK FACILITY SERVICES	VARIOUS SITES - CONSUMABLES - 2022/23 FI	4,671.72



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
9/03/2023	\$APINVCE	3025853	GJK FACILITY SERVICES	VARIOUS SITES - UNPLANNED MAINTENANCE -	117.63
9/03/2023	\$APINVCE	3025266	GJK FACILITY SERVICES	VARIOUS SITES - UNPLANNED MAINTENANCE -	117.63
9/03/2023	\$APINVCE	3024758	GJK FACILITY SERVICES	VARIOUS SITES - UNPLANNED MAINTENANCE -	92.69
9/03/2023	\$APINVCE	3024677	GJK FACILITY SERVICES	VARIOUS SITES - UNPLANNED MAINTENANCE -	566.81
9/03/2023	\$APINVCE	3023488	GJK FACILITY SERVICES	VARIOUS SITES - CONSUMABLES - 2022/23 FI	2,860.13
9/03/2023	\$APINVCE	3022929	GJK FACILITY SERVICES	VARIOUS SITES - PLANNED MAINTENANCE - 20	68,452.12
9/03/2023	\$APINVCE	3025159	GJK FACILITY SERVICES	VARIOUS SITES - PLANNED MAINTENANCE - 20	68,452.12
Cheque/EFT Number 234128 SURUN SERVICES PTY LTD					7,947.15
9/03/2023	\$APINVCE	INV-10634-T3Q5L6	SURUN SERVICES PTY LTD	2022/23 electrical maintenance requireme	411.40
9/03/2023	\$APINVCE	INV-10673-D6S9T4	SURUN SERVICES PTY LTD	2022/23 electrical maintenance requireme	481.42
9/03/2023	\$APINVCE	INV-10505-LON9X5	SURUN SERVICES PTY LTD	2022/23 electrical maintenance requireme	3,572.65
9/03/2023	\$APINVCE	INV-10633-J6Q4B5	SURUN SERVICES PTY LTD	2022/23 electrical maintenance requireme	289.58
9/03/2023	\$APINVCE	INV-10635-NSW5N	SURUN SERVICES PTY LTD	2022/23 electrical maintenance requireme	890.40
9/03/2023	\$APINVCE	INV-10642-MOHSY5	SURUN SERVICES PTY LTD	2022/23 electrical maintenance requireme	541.42
9/03/2023	\$APINVCE	INV-10644-CON2D4	SURUN SERVICES PTY LTD	2022/23 electrical maintenance requireme	393.53
9/03/2023	\$APINVCE	INV-10641-G8W7H	SURUN SERVICES PTY LTD	2022/23 electrical maintenance requireme	541.42
9/03/2023	\$APINVCE	INV-10667-X7S4F3	SURUN SERVICES PTY LTD	2022/23 electrical maintenance requireme	825.33
Cheque/EFT Number 234129 JAPANESE TRUCK & BUS SPARES PTY LTD					604.60
9/03/2023	\$APINVCE	477641	JAPANESE TRUCK & BUS SPARES PTY LTD	Annual Servicing Filter for Road Sweeper	604.60
Cheque/EFT Number 234130 LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD t/as LIGHTSPEED					3,707.51
9/03/2023	\$APINVCE	88312	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD	Q25202 Forrest Chase Loading Dock antero	466.84
9/03/2023	\$APINVCE	88420	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD	Roe St CP. Entry Cabinet Extension Quo	1,209.01
9/03/2023	\$APINVCE	88406	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD	Community Centre - Install Swipe Card Ac	861.71
9/03/2023	\$APINVCE	88404	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD	Q25216 Citiplace Community Centre bin ro	1,169.95
Cheque/EFT Number 234131 INSTANT WEIGHT PTY LTD T/AS INSTANT WEIGHING					904.20
9/03/2023	\$APINVCE	4314	INSTANT WEIGHT PTY LTD T/AS INSTANT WEIGHING	Annual Front Loader Weight Calibration -	904.20
Cheque/EFT Number 234132 MAIN ROADS WESTERN AUSTRALIA					3,183.93
9/03/2023	\$APINVCE	8021453	MAIN ROADS WESTERN AUSTRALIA	Fitzgerald St - Loop reinstatement	3,183.93
Cheque/EFT Number 234133 CNW PTY LTD T/AS CNW ELECTRICAL WHOLESALE & ENERGY SOLUTIONS					1,051.90
9/03/2023	\$APINVCE	118433137	CNW PTY LTD T/AS CNW ELECTRICAL WHOLESALE &	Roe & Elder St. Carparks - HANECO lights	1,051.90
Cheque/EFT Number 234134 DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY					43,778.20
9/03/2023	\$APINVCE	FEBRUARY 2023	DEPARTMENT OF MINES INDUSTRY REGULATION AN	Building Service Levy - Feb 2023	43,778.20
Cheque/EFT Number 234135 DATALINE VISUAL LINK PTY LTD					1,842.58
9/03/2023	\$APINVCE	56032	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	248.09
9/03/2023	\$APINVCE	56026	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	437.12
9/03/2023	\$APINVCE	56024	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	537.14
9/03/2023	\$APINVCE	56031	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	372.14
9/03/2023	\$APINVCE	56030	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	248.09
Cheque/EFT Number 234136 Civcon Civil & Project Management Pty Ltd					498,429.34
9/03/2023	\$APINVCE	7351	Civcon Civil & Project Management Pty Ltd	Main Works Contract Roe St Enhancement	498,429.34
Cheque/EFT Number 234137 ELECTRICITY GENERATION AND RETAIL CORPORATION					1,443.89
9/03/2023	\$APINVCE	2093730136	ELECTRICITY GENERATION AND RETAIL CORPORATION		136.16
9/03/2023	\$APINVCE	2037753392	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U A 44 Lake St, Northbridge WA 6003	66.73
9/03/2023	\$APINVCE	2041750377	ELECTRICITY GENERATION AND RETAIL CORPORATIO	171 St Georges Ice, Perth WA 600	437.35
9/03/2023	\$APINVCE	2065748700	ELECTRICITY GENERATION AND RETAIL CORPORATIO	: U B 26 Howe St, Osborne Park WA 6017	803.65
Cheque/EFT Number 234138 BLACKWOODS ATKINS					698.02
9/03/2023	\$APINVCE	SI03898147	BLACKWOODS ATKINS	48 Aerosol Cans of Marine Lube Lanolin	698.02
Cheque/EFT Number 234139 DE VINE CELLARS					467.00
9/03/2023	\$APINVCE	529866-3	DE VINE CELLARS	COP Catering Liquor Supplies	467.00
Cheque/EFT Number 234140 MULTI FIX WA					55.44
9/03/2023	\$APINVCE	5806971	MULTI FIX WA	Strap buckles for workshop	55.44
Cheque/EFT Number 234141 THE TRUSTEE FOR THE PROPERTY AUSTRALIA MANAGEMENT TRUST					218.47
9/03/2023	\$APINVCE	2727	THE TRUSTEE FOR THE PROPERTY AUSTRALIA MANA	565 Hay Street - 2022/2023	218.47
Cheque/EFT Number 234142 Woolworths Group Limited					211.54
9/03/2023	\$APINVCE	T1-01E8D-E9265	Woolworths Group Limited	CRs / LM & COP Catering Supplies	211.54
Cheque/EFT Number 234143 GEOFFREY BAIN T/AS JUNK REMOVAL					850.00
9/03/2023	\$APINVCE	INV11219	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	250.00
9/03/2023	\$APINVCE	INV11216	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	50.00
9/03/2023	\$APINVCE	INV11208	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	550.00
Cheque/EFT Number 234144 BROWNES FOODS OPERATIONS PTY LTD					102.40
9/03/2023	\$APINVCE	17018664	BROWNES FOODS OPERATIONS PTY LTD	Depot Weekly Milk Delivery 1 July 2022 -	102.40
Cheque/EFT Number 234145 AUSTRALIAN INSTITUTE OF COMPANY DIRECTOR					3,148.00
9/03/2023	\$APINVCE	11351920	AUSTRALIAN INSTITUTE OF COMPANY DIRECTOR	Professional development	3,148.00
Cheque/EFT Number 234146 BEACON EQUIPMENT BENTLEY					352.80
9/03/2023	\$APINVCE	68812 #1	BEACON EQUIPMENT BENTLEY	Drive Belt for Mower - John Deere RM2071	352.80
Cheque/EFT Number 234147 CULTURE COUNTS(AUSTRALIA)PTY LTD					5,384.50
9/03/2023	\$APINVCE	INV-1554	CULTURE COUNTS(AUSTRALIA)PTY LTD	Culture Counts Quote 2023 for Boorloo	5,384.50
Cheque/EFT Number 234148 ICONIC PROPERTY SERVICES					2,536.60
9/03/2023	\$APINVCE	PSI026085	ICONIC PROPERTY SERVICES	Forrest Chase - Balcony clean Iconic Re	2,536.60
Cheque/EFT Number 234149 A E HOSKINS & SONS					6,637.93
9/03/2023	\$APINVCE	479200	A E HOSKINS & SONS	A E HOSKINS & SONS VARIOUS SITES - UNPLA	3,729.00



Schedule of Accounts Paid - Municipal Fund
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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
9/03/2023	\$APINVCE	479191	A E HOSKINS & SONS	A E HOSKINS & SONS VARIOUS SITES - UNPLA	2,908.93
Cheque/EFT Number 234150					500.00
9/03/2023	\$APINVCE	INV-3964	Sue Lewis Chocalatier Pty Ltd	HOTEL/TOURISM SPEED NETWORKING EVENT VOU	500.00
Cheque/EFT Number 234151					590.70
9/03/2023	\$APINVCE	INV019251	CSE CROSSCOM PTY LTD	New Batteries for Under croft 2-ways	480.70
9/03/2023	\$APINVCE	INV019357	CSE CROSSCOM PTY LTD	Community Health Two Way Hire 22/23 FY	110.00
Cheque/EFT Number 234152					220.00
9/03/2023	\$APINVCE	320	A 1 APIARIES	Bee Euthanasia	220.00
Cheque/EFT Number 234153					1,286.24
9/03/2023	\$APINVCE	SI-00080512	Max & Claire Pty Ltd t/as Ergolink	Ergonomic Chair - Tina Wheatley	793.00
9/03/2023	\$APINVCE	SI-00081074	Max & Claire Pty Ltd t/as Ergolink	Visitor chairs and desk for Level 4 Offi	493.24
Cheque/EFT Number 234154					386.50
9/03/2023	\$HRPAYJNL	F 24/02/2023	AUSTRALIAN SERVICES UNION	Australian Services Union	334.70
9/03/2023	\$HRPAYJNL	EF 24/02/2023	AUSTRALIAN SERVICES UNION	Australian Services Union	51.80
Cheque/EFT Number 234155					4,510.00
9/03/2023	\$APINVCE	00019477	NATURAL AREA CONSULTING MANAGEMENT SERVICES	NATURAL AREA CONSULTING MANAGEMENT SERVICWeed management in the Narrows area.	2,816.00
9/03/2023	\$APINVCE	00019476	NATURAL AREA CONSULTING MANAGEMENT SERVICES	Woody weed management - Heirisson Island	1,694.00
Cheque/EFT Number 234156					843.04
9/03/2023	\$APINVCE	29422	PAULL & WARNER ACCIDENT REPAIR CENTRE PERTH PTY LTD	PAULL & WARNER ACCIDENT REPAIR CENTRE PERTH Repairs to a Third party vehicle that we	843.04
Cheque/EFT Number 234157					5,403.75
9/03/2023	\$APINVCE	INV-2478	Glen Flood Group Pty Ltd t/as GFG Temporary Assist	Glen Flood Group Pty Ltd t/as GFG Temporary Assist Temporary Drafting Officer	5,403.75
Cheque/EFT Number 234158					581.90
9/03/2023	\$APINVCE	L09305	The Trustee for the DP Kelly Trading Trust t/as Lodestone Industries	The Trustee for the DP Kelly Trading Trust t/as Lodes Carpenters stores and materials	581.90
Cheque/EFT Number 234159					13,350.15
9/03/2023	\$APINVCE	23563	CUNDALL JOHNSTON & PARTNERS PTY LTD	Sustainable Cities Assessment	13,350.15
Cheque/EFT Number 234160					1,236.89
9/03/2023	\$APINVCE	772098	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	CH Uniform	231.21
9/03/2023	\$APINVCE	772094	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	Uniform	99.50
9/03/2023	\$APINVCE	772837	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	Uniform	598.18
9/03/2023	\$APINVCE	774360	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	Reflective Tape 2 rings for contract wor	308.00
Cheque/EFT Number 234161					13,008.38
9/03/2023	\$APINVCE	4500643	Programmed Skilled Workforce Limited	Agency CPP Permits	2,741.20
9/03/2023	\$APINVCE	4500645	Programmed Skilled Workforce Limited	Onstreet Reservations Contract Staff - 6	2,320.34
9/03/2023	\$APINVCE	4500644	Programmed Skilled Workforce Limited	Parking Card Contract Staff - 6 month A	2,320.34
9/03/2023	\$APINVCE	4500642	Programmed Skilled Workforce Limited	Wages for temporary agency graphic desi	2,813.25
9/03/2023	\$APINVCE	4497832	Programmed Skilled Workforce Limited	Wages for temporary agency graphic desi	2,813.25
Cheque/EFT Number 234162					7,111.92
9/03/2023	\$APINVCE	151769	INSTANT TOILETS AND SHOWERS PTY LTD T/AS INST/25 x Toilet hire and servicing - City of	INSTANT TOILETS AND SHOWERS PTY LTD T/AS INST/25 x Toilet hire and servicing - City of	7,111.92
Cheque/EFT Number 234163					14,773.00
9/03/2023	\$APINVCE	INV-03586	URBAQUA LTD	Line 1 : Development of Integrated Water	14,773.00
Cheque/EFT Number 234164					1,474.00
9/03/2023	\$APINVCE	00057104	Westurn Engineering Pty Ltd	Westurn Engineering Pty Ltd	1,474.00
Cheque/EFT Number 234165					5,060.00
9/03/2023	\$APINVCE	INV-0150	The Underground Collaborative t/as Ground&Co Perth	The Underground Collaborative t/as Ground&Co Per Small Business Bounce Back Grant 21/22 T	5,060.00
Cheque/EFT Number 234166					3,779.72
9/03/2023	\$APINVCE	9041771439	WINC AUSTRALIA PTY PTD	Stationery Order	10.07
9/03/2023	\$APINVCE	9041426437	WINC AUSTRALIA PTY PTD	Citywatch stationary 2022-2023 Don't se	159.28
9/03/2023	\$APINVCE	9041770973	WINC AUSTRALIA PTY PTD	STATIONARY & TOILET ROLL HOLDERS CONTRA	232.52
9/03/2023	\$APINVCE	9041777806	WINC AUSTRALIA PTY PTD	Stationery Order	149.58
9/03/2023	\$APINVCE	9041779461	WINC AUSTRALIA PTY PTD	Winc CPP Operations	355.54
9/03/2023	\$APINVCE	9041781500	WINC AUSTRALIA PTY PTD	STATIONARY & TOILET ROLL HOLDERS CONTRA	46.51
9/03/2023	\$APINVCE	9041752656	WINC AUSTRALIA PTY PTD	ICT Services Stationery Order NETS419797	199.32
9/03/2023	\$APINVCE	9041610670	WINC AUSTRALIA PTY PTD	Stationery and Consumables	141.90
9/03/2023	\$APINVCE	9041715511	WINC AUSTRALIA PTY PTD	Stationery and cleaning supplies for par	6.97
9/03/2023	\$APINVCE	9041732087	WINC AUSTRALIA PTY PTD	Stationery and Consumables	128.48
9/03/2023	\$APINVCE	9041776224	WINC AUSTRALIA PTY PTD	Winc - blanket order 3 x months 22/23 FY	607.20
9/03/2023	\$APINVCE	9041754000	WINC AUSTRALIA PTY PTD	Level 8 Stationary and Kitchen Supply 20	195.66
9/03/2023	\$APINVCE	9041783791	WINC AUSTRALIA PTY PTD	Kitchen Consumables	269.17
9/03/2023	\$APINVCE	9041777867	WINC AUSTRALIA PTY PTD	Level 4 Stationery, Kitchen Consumables	186.97
9/03/2023	\$APINVCE	9041754062	WINC AUSTRALIA PTY PTD	Community Development Stationarity Order	139.68
9/03/2023	\$APINVCE	9041783785	WINC AUSTRALIA PTY PTD	Event supplies for Operations community	223.01
9/03/2023	\$APINVCE	9041779408	WINC AUSTRALIA PTY PTD	LM and Crs Office - Winc Order Blue and	68.31
9/03/2023	\$APINVCE	9041746945	WINC AUSTRALIA PTY PTD	Event supplies for Operations community	59.27
9/03/2023	\$APINVCE	9041744370	WINC AUSTRALIA PTY PTD	Stationery	588.37
9/03/2023	\$APINVCE	9041738859	WINC AUSTRALIA PTY PTD	PO only for 3 months	11.91
Cheque/EFT Number 234167					46,663.22
9/03/2023	\$APINVCE	00009200	ACE SECURITY AND EVENTS SERVICES	Security for Town Hall events - Ordered	2,243.15
9/03/2023	\$APINVCE	00009220	ACE SECURITY AND EVENTS SERVICES	Security for Town Hall events - Ordered	1,542.98
9/03/2023	\$APINVCE	9184	ACE SECURITY AND EVENTS SERVICES	REACTIVE PO FOR SECURITY 2022/2023 BLANK	65.82
9/03/2023	\$APINVCE	9199	ACE SECURITY AND EVENTS SERVICES	Assertive Outreach Service Safe City PO	28,333.23
9/03/2023	\$APINVCE	00009226	ACE SECURITY AND EVENTS SERVICES	Security Services City of Light February	13,392.38



Schedule of Accounts Paid - Municipal Fund

For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
9/03/2023	\$APINVCE	00009205	ACE SECURITY AND EVENTS SERVICES	Australia Day Overnight Asset Protection	1,085.66
Cheque/EFT Number 234168					2,202.20
9/03/2023	\$APINVCE	15518	ONE 20 Productions	Sunset Sounds - stage and audio 3 concer	2,202.20
Cheque/EFT Number 234169					60,705.17
9/03/2023	\$APINVCE	INV-1330	BARONESS HOLDINGS PTY LTD T/AS TREE PLANTING	Street Tree Watering and Maintenance FY	28,629.01
9/03/2023	\$APINVCE	INV-1329	BARONESS HOLDINGS PTY LTD T/AS TREE PLANTING	Street Tree Watering and Maintenance FY	32,076.16
Cheque/EFT Number 234170					5,791.87
9/03/2023	\$APINVCE	910405M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	2,835.34
9/03/2023	\$APINVCE	957885M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	1,083.50
9/03/2023	\$APINVCE	954125M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	297.00
9/03/2023	\$APINVCE	957835M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	1,576.03
Cheque/EFT Number 234171					173.24
9/03/2023	\$APINVCE	19207	BARNETTS (WA)PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	173.24
Cheque/EFT Number 234172					1,047.75
9/03/2023	\$APINVCE	00003239	The Trustee for Hayto Trust t/as SoCo Studios	walkthrough video of phat brew club new	478.50
9/03/2023	\$APINVCE	00003231	The Trustee for Hayto Trust t/as SoCo Studios	the rehabite x perth festival visit per	569.25
Cheque/EFT Number 234173					509.91
9/03/2023	\$APINVCE	BB-15425	BIN BATH CORPORATION PTY LTD	VARIOUS SITES - BIN CLEANING SERVICES FO	157.95
9/03/2023	\$APINVCE	BB-15370	BIN BATH CORPORATION PTY LTD	VARIOUS SITES - BIN CLEANING SERVICES FO	68.97
9/03/2023	\$APINVCE	BB-15248	BIN BATH CORPORATION PTY LTD	VARIOUS SITES - BIN CLEANING SERVICES FO	99.99
9/03/2023	\$APINVCE	BB-15426	BIN BATH CORPORATION PTY LTD	VARIOUS SITES - BIN CLEANING SERVICES FO	40.00
9/03/2023	\$APINVCE	BB-13534	BIN BATH CORPORATION PTY LTD	VARIOUS SITES - BIN CLEANING SERVICES FO	143.00
Cheque/EFT Number 234174					14,007.05
9/03/2023	\$APINVCE	114598	Access Without Barriers Pty Ltd t/as AWB Co	AWB UNPLANNED MAINTENANCE - 2022/23 FY.	2,937.00
9/03/2023	\$APINVCE	114717	Access Without Barriers Pty Ltd t/as AWB Co	AWB UNPLANNED MAINTENANCE - 2022/23 FY.	4,761.55
9/03/2023	\$APINVCE	114661	Access Without Barriers Pty Ltd t/as AWB Co	AWB UNPLANNED MAINTENANCE - 2022/23 FY.	1,485.00
9/03/2023	\$APINVCE	114759	Access Without Barriers Pty Ltd t/as AWB Co	AWB UNPLANNED MAINTENANCE - 2022/23 FY.	1,089.00
9/03/2023	\$APINVCE	114664	Access Without Barriers Pty Ltd t/as AWB Co	AWB UNPLANNED MAINTENANCE - 2022/23 FY.	3,734.50
Cheque/EFT Number 234175					5,775.00
9/03/2023	\$APINVCE	IV00003771	CORPORATE GOVERNANCE RISK PTY LTD	Monthly Hosting Fees for 2022-23 for Ris	5,775.00
Cheque/EFT Number 234176					1,958.00
9/03/2023	\$APINVCE	0116628	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
9/03/2023	\$APINVCE	0116781	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
9/03/2023	\$APINVCE	0116732	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
9/03/2023	\$APINVCE	0116852	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	195.00
9/03/2023	\$APINVCE	0116507	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
9/03/2023	\$APINVCE	0116548	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	195.00
9/03/2023	\$APINVCE	0116515	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	190.00
9/03/2023	\$APINVCE	0116780	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
9/03/2023	\$APINVCE	0116720	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
9/03/2023	\$APINVCE	0116634	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
9/03/2023	\$APINVCE	0116559	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	195.00
Cheque/EFT Number 234177					274.45
9/03/2023	\$APINVCE	27501	Smart Waste Solutions Australia Pty Ltd	VARIOUS SITES - UNPLANNED MAINTENANCE -	274.45
Cheque/EFT Number 234178					550.00
9/03/2023	\$APINVCE	INV-T17900	TAK SHUN DICKSON CHEUNG - TAKO PRINT SOLUTIONS	Printing of 5000 x 2-sided library bookm	550.00
Cheque/EFT Number 234179					7,084.40
9/03/2023	\$APINVCE	00010061	The Trustee for L Jeffery Family Trust t/as Cockburn Party H	Furniture, Marquee and Festoon hire and	6,689.40
9/03/2023	\$APINVCE	00010461	The Trustee for L Jeffery Family Trust t/as Cockburn Party H	Damage to marquee wall - City of Light F	395.00
Cheque/EFT Number 234180					484.00
9/03/2023	\$APINVCE	00013228	THE CHARLES TRUST T/AS CHAIR GURU OFFICE CHAIR REPAIR SERVIC	PCCE CAR PARK OFF	484.00
Cheque/EFT Number 234181					10,612.80
9/03/2023	\$APINVCE	677581	Screenlink Pty Ltd t/as Aussie-IT, Batteries Plus	Batteries Plus (trading as Screen Tech P	10,612.80
Cheque/EFT Number 234182					189.80
9/03/2023	\$APINVCE	33967	LENARA NOMINEES PTY LTD T/AS PERTH NEWS DELIV	Newspaper delivery - Level 2 The West an	76.60
9/03/2023	\$APINVCE	33703	LENARA NOMINEES PTY LTD T/AS PERTH NEWS DELIV	Newspaper 2022/23 for CEO Office Level 8	57.60
9/03/2023	\$APINVCE	33816	LENARA NOMINEES PTY LTD T/AS PERTH NEWS DELIV	Newspaper 2022/23 for CEO Office Level 8	55.60
Cheque/EFT Number 234183					84.70
9/03/2023	\$APINVCE	2915	DRY CLEANING EXPRESS PTY LTD T/AS DRYCLEAN & LAUNDRY EXPRESS	L Citywatch Dry Cleaning 22/23 FY	36.30
9/03/2023	\$APINVCE	2905	DRY CLEANING EXPRESS PTY LTD T/AS DRYCLEAN & LAUNDRY EXPRESS	L Rangers Dry Cleaning 22/23 FY PO value i	38.50
9/03/2023	\$APINVCE	2912	DRY CLEANING EXPRESS PTY LTD T/AS DRYCLEAN & LAUNDRY EXPRESS	L Citywatch Dry Cleaning 22/23 FY	9.90
Cheque/EFT Number 234184					10,140.90
9/03/2023	\$APINVCE	300946	Energy Tec Holdings Pty Ltd t/as Energy-Tec	Replace existing Sub-metering Citi Place	10,140.90
Cheque/EFT Number 234185					165.00
9/03/2023	\$APINVCE	1755	Cockburn Wetlands Education Centre Incorporated	Wetlands Conference registration fee.	165.00
Cheque/EFT Number 234186					21,306.33
9/03/2023	\$APINVCE	967288736	CHEVRON AUSTRALIA DOWNSTREAM FUELS PTY LTD	Depot 13000IL Diesel	21,306.33
Cheque/EFT Number 234187					1,400.00
9/03/2023	\$APINVCE	23-374	SHARON MAREE GREGORY	Translation for foreword Boorloo Heritag	1,400.00
Cheque/EFT Number 234188					1,525.24
9/03/2023	\$APINVCE	4036	The Trustee for Green and Hood Family Trusts t/a	Perth Milk Level 1 22/23 FY Account 2986	137.25



Schedule of Accounts Paid - Municipal Fund

For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
9/03/2023	\$APINVCE	4035	The Trustee for Green and Hood Family Trusts t/a Pe Monthly milk order for LG Hub ICT and PK		250.70
9/03/2023	\$APINVCE	4028	The Trustee for Green and Hood Family Trusts t/a Pe Level 6 Milk supply A/c 2897 - 22/23 FY		146.40
9/03/2023	\$APINVCE	4041	The Trustee for Green and Hood Family Trusts t/a Pe iCity Kiosk - Milk Supply Customer No 29		18.30
9/03/2023	\$APINVCE	4037	The Trustee for Green and Hood Family Trusts t/a Pe Milk Supply for Level 5		234.85
9/03/2023	\$APINVCE	4039	The Trustee for Green and Hood Family Trusts t/a Pe Milk - Level 2 kitchen		149.45
9/03/2023	\$APINVCE	4243	The Trustee for Green and Hood Family Trusts t/a Pe Level 4 and Red Room milk - 01.07.22 to		281.66
9/03/2023	\$APINVCE	4038	The Trustee for Green and Hood Family Trusts t/a Pe Level 4 and Red Room milk - 01.07.22 to		306.63
Cheque/EFT Number 234189					202.27
9/03/2023	\$APINVCE	498835353	DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUS Paint and Hardware supplies for use in G		60.93
9/03/2023	\$APINVCE	498761016	DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUS Paint and Hardware supplies for use in G		141.34
Cheque/EFT Number 234190					3,440.80
9/03/2023	\$APINVCE	INV-3091	CYCLUS PTY LTD	Site crew labour - City of Light Feb Sho	3,440.80
Cheque/EFT Number 234191					3,003.46
9/03/2023	\$APINVCE	INV864788	ORIX Australia Corporation Ltd	Orix Novated Lease 2022-23	3,003.46
Cheque/EFT Number 234192					5,439.50
9/03/2023	\$APINVCE	INV-1391	DEC THE MALLS PTY LTD	Christmas Lights Trail - Dec the Malls -	5,439.50
Cheque/EFT Number 234193					176,000.00
9/03/2023	\$APINVCE	001739	PERTH INTERNATIONAL ARTS FESTIVAL LTD T/AS PERTH FESTIVAL	PERTH INTERNATIONAL ARTS FESTIVAL LTD T/AS PERMajor Events and Festivals Sponsorship 2	176,000.00
Cheque/EFT Number 234194					242.90
9/03/2023	\$APINVCE	40535978	THE GRIFFITH FAMILY TRUST T/AS SUPERSTOCK SERVICES SUPERSTOCK FOOD SERVICES	THE GRIFFITH FAMILY TRUST T/AS SUPERSTOCK SERV SUPERSTOCK - SUPPLY OF FOOD AND BEVERAGE	242.90
Cheque/EFT Number 234195					1,449.45
9/03/2023	\$APINVCE	INVTBI00004088	BIG ISSUE IN AUSTRALIA LIMITED T/AS THE BIG ISSUE	Big Issues Magazines. We sell the magazi	1,449.45
Cheque/EFT Number 234196					6,157.50
9/03/2023	\$APINVCE	DINV-23355	OFFICEASY PTY LTD T/AS BUSINESS BASE	VARIOUS SITES - UNPLANNED MAINTENANCE -	2,474.00
9/03/2023	\$APINVCE	DINV-23359	OFFICEASY PTY LTD T/AS BUSINESS BASE	Workstations - Depot Modification	3,683.50
Cheque/EFT Number 234197					21.60
9/03/2023	\$APINVCE	230223	JOAN SHAW	Craft Stall 22/11/22 - 17/01/23	21.60
Cheque/EFT Number 234198					33.30
9/03/2023	\$APINVCE	230223	JOAN HUNTER	Craft Stall 22/11/22 - 17/01/23	33.30
Cheque/EFT Number 234199					616.50
9/03/2023	\$APINVCE	230223	CAROL MITCHELL	Craft Stall 22/11/22 - 17/01/23	616.50
Cheque/EFT Number 234200					265.50
9/03/2023	\$APINVCE	230223	Catherine Janet Brown	Craft Stall 22/11/22 - 17/01/23	265.50
Cheque/EFT Number 234201					74.25
9/03/2023	\$APINVCE	230223	CORALIE(COS) APPS	Craft Stall 22/11/22 - 17/01/23	74.25
Cheque/EFT Number 234202					209.70
9/03/2023	\$APINVCE	230223	SANDRA O'BRIEN	Craft Stall 22/11/22 - 17/01/23	209.70
Cheque/EFT Number 234203					13.50
9/03/2023	\$APINVCE	230223	MAJ SUSANNE DOLVA	Craft Stall 22/11/22 - 17/01/23	13.50
Cheque/EFT Number 234204					22.50
9/03/2023	\$APINVCE	230223	MARGARET SOMERVILLE	Craft Stall 22/11/22 - 17/01/23	22.50
Cheque/EFT Number 234205					13.50
9/03/2023	\$APINVCE	230223	DOREEN WHEELER	Craft Stall 28/9/22-22/11/22	13.50
Cheque/EFT Number 234206					58.05
9/03/2023	\$APINVCE	230223	ELSIE MAY ALLAN	Craft Stall 22/11/22 - 17/01/23	58.05
Cheque/EFT Number 234207					265.50
9/03/2023	\$APINVCE	230223	MARGARET FURNESS	Craft Stall 22/11/22 - 17/01/23	265.50
Cheque/EFT Number 234208					40.50
9/03/2023	\$APINVCE	230223	PATRICIA ANNE BENJAMIN	Craft Stall 22/11/22 - 17/01/23	40.50
Cheque/EFT Number 234209					27,024.66
9/03/2023	\$APINVCE	RI11230922	Servco Australia Melville Pty Ltd (Melville Toyota)	Procure new vehicle as per replacement p	27,024.66
Cheque/EFT Number 234210					56.70
9/03/2023	\$APINVCE	230223	SOW FONG KHOO	Craft Stall 22/11/22 - 17/01/23	56.70
Cheque/EFT Number 234211					168.30
9/03/2023	\$APINVCE	94942	Trade West Industrial Supplies Pty Ltd	Safety Steps x 2 - For Depot Workshop Us	168.30
Cheque/EFT Number 234212					677.60
9/03/2023	\$APINVCE	1X024359	Tyres 4U Pty Limited	New Tyres for Irrigation Van and Punctur	477.40
9/03/2023	\$APINVCE	1X026472	Tyres 4U Pty Limited	New Tyres for Irrigation Van and Punctur	88.00
9/03/2023	\$APINVCE	1X026458	Tyres 4U Pty Limited	New Tyres for Irrigation Van and Punctur	112.20
Cheque/EFT Number 234213					150.00
9/03/2023	\$APINVCE	E5388	Botanic Gardens and Parks Authority t/as Aspects of Kings Park	Botanic Gardens and Parks Authority t/as Aspects of Booking fee Beedawong Meeting Place Apri	150.00
Cheque/EFT Number 234215					15,901.36
9/03/2023	\$APINVCE	HPL75236	Hoban Recruitment Pty Ltd	Mechanic Labour Hire 29.5Hrs W/E - 5/02/	1,683.64
9/03/2023	\$APINVCE	HPL75233	Hoban Recruitment Pty Ltd	Contract Parking Technicians for Technic	2,350.12
9/03/2023	\$APINVCE	HPL75237	Hoban Recruitment Pty Ltd	CPP Operations Contract Labour Hire. WAL	7,284.82
9/03/2023	\$APINVCE	HPL75235	Hoban Recruitment Pty Ltd	Civil Maintenance Agency Staff	2,749.63
9/03/2023	\$APINVCE	HPL75234	Hoban Recruitment Pty Ltd	Contract Parking Technicians for Technic	1,833.15
Cheque/EFT Number 234216					860.28
9/03/2023	\$APINVCE	GSS10939030	MM Plastics Pty Ltd	Signwriters supplies	472.01
9/03/2023	\$APINVCE	GSS10936388	MM Plastics Pty Ltd	Signwriters supplies	388.27
Cheque/EFT Number 234217					19,667.33
9/03/2023	\$APINVCE		Aboriginal United Services Pty Ltd		19,667.33



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
9/03/2023	\$APINVCE	1723	Aboriginal United Services Pty Ltd	AUS Contract Labour at CDS Depot Northbr	9,338.21
9/03/2023	\$APINVCE	1471	Aboriginal United Services Pty Ltd	AUS Contract Labour at CDS Depot Northbr	10,329.12
Cheque/EFT Number 234218					2,176.91
			BELL TRADING TRUST T/AS NORTH STAR SECURITY		
9/03/2023	\$APINVCE	35549	BELL TRADING TRUST T/AS NORTH STAR SECURITY	VARIOUS SITES - UNPLANNED ACCESS CONTROL	206.25
9/03/2023	\$APINVCE	35514	BELL TRADING TRUST T/AS NORTH STAR SECURITY	VARIOUS SITES - UNPLANNED ACCESS CONTROL	412.50
9/03/2023	\$APINVCE	35415	BELL TRADING TRUST T/AS NORTH STAR SECURITY	VARIOUS SITES - ALARM MONITORING & PLANN	1,558.16
Cheque/EFT Number 234219					668.97
			Go Doors Pty Ltd		
9/03/2023	\$APINVCE	105764	Go Doors Pty Ltd	Auto Door Reactive Maintenance FY 22/23	668.97
Cheque/EFT Number 234220					29,214.35
			KPMG		
9/03/2023	\$APINVCE	821509049	KPMG	RFQ EXM000062 Internal Audit Services -	29,214.35
Cheque/EFT Number 234221					1,021.25
			Diamond Locksmiths Pty Ltd t/as Diamond Lock & Security		
9/03/2023	\$APINVCE	271479	Diamond Locksmiths Pty Ltd t/as Diamond Lock & Se	VARIOUS SITES - UNPLANNED MAINTENANCE -	247.00
9/03/2023	\$APINVCE	271317	Diamond Locksmiths Pty Ltd t/as Diamond Lock & Se	VARIOUS SITES - UNPLANNED MAINTENANCE -	247.00
9/03/2023	\$APINVCE	271226	Diamond Locksmiths Pty Ltd t/as Diamond Lock & Se	VARIOUS SITES - UNPLANNED MAINTENANCE -	337.25
9/03/2023	\$APINVCE	271507	Diamond Locksmiths Pty Ltd t/as Diamond Lock & Se	Depot Kitchen Cupboard Lock	190.00
Cheque/EFT Number 234222					276.08
			MDM Entertainment Pty Ltd		
9/03/2023	\$APINVCE	SI0005562	MDM Entertainment Pty Ltd	Supply of Assorted Adult Fiction & Adult	85.38
9/03/2023	\$APINVCE	SI0005662	MDM Entertainment Pty Ltd	Requisition not to be email to the suppl	20.24
9/03/2023	\$APINVCE	SI0005561	MDM Entertainment Pty Ltd	Supply of Assorted Adult Fiction & Adult	170.46
Cheque/EFT Number 234223					1,603.80
			Morris & Ioppolo PTY LTD t/as M I Plumbers		
9/03/2023	\$APINVCE	36487	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	88.00
9/03/2023	\$APINVCE	36528	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	132.00
9/03/2023	\$APINVCE	36433	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	275.00
9/03/2023	\$APINVCE	36358	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	275.00
9/03/2023	\$APINVCE	36175	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	275.00
9/03/2023	\$APINVCE	36346	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	88.00
9/03/2023	\$APINVCE	36495	Morris & Ioppolo PTY LTD t/as M I Plumbers	Tap Removal on Cliff St	470.80
Cheque/EFT Number 234224					23,913.16
			Sheffield Asset Management Pty Ltd		
9/03/2023	\$APINVCE	006373	Sheffield Asset Management Pty Ltd	Rental for 26b Howe St Osborne Park	23,913.16
Cheque/EFT Number 234225					616.48
			J & M Asphalt Pty Ltd		
9/03/2023	\$APINVCE	INV-1923	J & M Asphalt Pty Ltd	James St CP - Pothole repairs. Quotes d	616.48
Cheque/EFT Number 234226					186.51
			FreshExchange Pty Ltd		
9/03/2023	\$APINVCE	332064	FreshExchange Pty Ltd	FRESH EXCHANGE - FRUIT AND VEGETABLES.	186.51
Cheque/EFT Number 234227					20,385.96
			Maine Architecture Pty Ltd		
9/03/2023	\$APINVCE	00014250	Maine Architecture Pty Ltd	Citplace Concourse Detailed Design & Con	4,802.62
9/03/2023	\$APINVCE	00014252	Maine Architecture Pty Ltd	Design services for gate replacement at	2,163.34
9/03/2023	\$APINVCE	00014253	Maine Architecture Pty Ltd	Design Services - Depot modifications	5,390.00
9/03/2023	\$APINVCE	00014251	Maine Architecture Pty Ltd	Consultant services Pier Street carpark	4,730.00
9/03/2023	\$APINVCE	00014249	Maine Architecture Pty Ltd	Roe Street Carpark public toilets - Desi	3,300.00
Cheque/EFT Number 234228					9,365.95
			Allens		
9/03/2023	\$APINVCE	91203406	Allens	Legal advice - Case 22-007-CORPCPL-G	9,365.95
Cheque/EFT Number 234229					72.00
			Helen Tincknell		
9/03/2023	\$APINVCE	230223	Helen Tincknell	Craft Stall 22/11/22 - 17/01/23	72.00
Cheque/EFT Number 234230					43.20
			Marie Cocks		
9/03/2023	\$APINVCE	230223	Marie Cocks	Craft Stall 22/11/22 - 17/01/23	43.20
Cheque/EFT Number 234231					80.00
			Janis Jones		
9/03/2023	\$APINVCE	230223	Janis Jones	Craft Stall 22/11/22 - 17/01/23	80.00
Cheque/EFT Number 234232					1,049.05
			the trustee for Fowler Family Trust t/as Uniform fashions		
9/03/2023	\$APINVCE	26111	the trustee for Fowler Family Trust t/as Uniform fash	Staff uniforms for new Library staff as	699.25
9/03/2023	\$APINVCE	26110	the trustee for Fowler Family Trust t/as Uniform fash	Staff uniforms for new Library staff as	349.80
Cheque/EFT Number 234233					67,140.69
			Osmose Australia Pty Ltd (formerly Logsys Power Services)		
9/03/2023	\$APINVCE	INV1369343	Osmose Australia Pty Ltd (formerly Logsys Power Ser	Logsys - Sch A and E Renewal of lightin	67,140.69
Cheque/EFT Number 234234					2,401.66
			Gunnebo Australia Pty LTD		
9/03/2023	\$APINVCE	1432753	Gunnebo Australia Pty LTD	COUNCIL HOUSE - PLANNED SPEEDSTILES MAIN	2,401.66
Cheque/EFT Number 234235					3,844.50
			International Solutions Group (ISG) Pty Ltd		
9/03/2023	\$APINVCE	INV-14786	International Solutions Group (ISG) Pty Ltd	Cleaning services City of Light Feb Show	3,844.50
Cheque/EFT Number 234236					20,252.07
			On Tap Plumbing & Gas Pty Ltd		
9/03/2023	\$APINVCE	69526	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	4,169.19
9/03/2023	\$APINVCE	70300	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	261.80
9/03/2023	\$APINVCE	69796	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	666.99
9/03/2023	\$APINVCE	70075	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	5,013.91
9/03/2023	\$APINVCE	70510	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	146.30
9/03/2023	\$APINVCE	70520	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	603.12
9/03/2023	\$APINVCE	70521	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	325.59
9/03/2023	\$APINVCE	69206	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	4,019.81
9/03/2023	\$APINVCE	69151	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	1,595.00
9/03/2023	\$APINVCE	69330	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	224.23
9/03/2023	\$APINVCE	69150	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	1,126.98
9/03/2023	\$APINVCE	70022	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	196.48
9/03/2023	\$APINVCE	69548	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	646.07
9/03/2023	\$APINVCE	70198	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	332.64



Schedule of Accounts Paid - Municipal Fund
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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
9/03/2023	\$APINVCE	70029	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	85.80
9/03/2023	\$APINVCE	70199	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	199.06
9/03/2023	\$APINVCE	70289	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	338.80
9/03/2023	\$APINVCE	70250	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	171.60
9/03/2023	\$APINVCE	70207	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	128.70
Cheque/EFT Number 234237 Perth Indonesian Community Incorporated t/a Perth Indonesian As					5,500.00
9/03/2023	\$APINVCE	CG09/22/01	Perth Indonesian Community Incorporated t/a Perth Local Activations Grant (LAG) - 22/23 Fu		5,500.00
Cheque/EFT Number 234238 Espresso & Prosecco Pty Ltd					500.00
9/03/2023	\$APINVCE	00007032023	Espresso & Prosecco Pty Ltd	HOTEL/TOURISM SPEED NETWORKING EVENT. DE	500.00
Cheque/EFT Number 234239 The Trustee for EPA Trust t/as Event Personnel Australia					468.88
9/03/2023	\$APINVCE	00031178	The Trustee for EPA Trust t/as Event Personnel Austr Event Staff for Aus Day - driver of shut		468.88
Cheque/EFT Number 234240 Wright Welding & Fabrication Pty Ltd					3,906.10
9/03/2023	\$APINVCE	INV-0405	Wright Welding & Fabrication Pty Ltd	General street lighting maintenance	3,906.10
Cheque/EFT Number 234241 Henry Summer Pty Ltd					14,147.94
9/03/2023	\$APINVCE	170223-2	Henry Summer Pty Ltd	Small Business Bounce Back Grant 2021/22	1,760.00
9/03/2023	\$APINVCE	170223	Henry Summer Pty Ltd	Safer Spaces Grant 2021/22 Henry Summer	12,387.94
Cheque/EFT Number 234242 Camaco Group Pty Ltd t/as Digital Surveying Solutions					23,859.00
9/03/2023	\$APINVCE	DSS10284	Camaco Group Pty Ltd t/as Digital Surveying Solution	Main Street Refresh Program - Topographi	23,859.00
Cheque/EFT Number 234243 6001 Pty Ltd t/as La Cholita					8,538.20
9/03/2023	\$APINVCE	170223	6001 Pty Ltd t/as La Cholita	Safer Spaces Grant 2021/22 La Cholita CC	8,538.20
Cheque/EFT Number 234244 Johnny Fox's Pty Ltd					13,446.75
9/03/2023	\$APINVCE	170223	Johnny Fox's Pty Ltd	Safer Spaces Grant 2021/22 Johnny Fox's	13,446.75
Cheque/EFT Number 234245 The Trustee for Brown Paper Bag Trust t/as Alabama Song					6,006.00
9/03/2023	\$APINVCE	170223	The Trustee for Brown Paper Bag Trust t/as Alabama Safer Spaces Grant 2021/22 Northbridge S		6,006.00
Cheque/EFT Number 234246 Helene Pty Ltd t/as LO-GO Appointments					1,211.93
9/03/2023	\$APINVCE	H2144	Helene Pty Ltd t/as LO-GO Appointments	Rachel Edmundson - Temp	1,211.93
Cheque/EFT Number 234247 The Trustee for The Cook Trust t/a Grove Propagation Nursery					764.59
9/03/2023	\$APINVCE	INV-2232	The Trustee for The Cook Trust t/a Grove Propagation Tube stock plants for the library green		764.59
Cheque/EFT Number 234248 The Trustee for The Chia Family Trust t/a Hollywood Newsagen t/as Hollywood News					5,460.60
9/03/2023	\$APINVCE	2023021401	The Trustee for The Chia Family Trust t/a Hollywood Small Business Bounce Back Grant 2021/22		5,460.60
Cheque/EFT Number 234249 The Trustee for the Gilmour Trust t/as Gilmour & Jooste Elec Gilmour & Jooste El					10,262.93
9/03/2023	\$APINVCE	28675	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	238.36
9/03/2023	\$APINVCE	28556	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	148.50
9/03/2023	\$APINVCE	28558	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	148.50
9/03/2023	\$APINVCE	28561	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	302.50
9/03/2023	\$APINVCE	28562	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	316.01
9/03/2023	\$APINVCE	28677	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	148.50
9/03/2023	\$APINVCE	28706	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	234.52
9/03/2023	\$APINVCE	28659	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	148.50
9/03/2023	\$APINVCE	28555	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	876.46
9/03/2023	\$APINVCE	28559	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	397.82
9/03/2023	\$APINVCE	28564	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	178.09
9/03/2023	\$APINVCE	28563	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	1,676.84
9/03/2023	\$APINVCE	28565	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	668.25
9/03/2023	\$APINVCE	28683	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	1,113.75
9/03/2023	\$APINVCE	28676	The Trustee for the Gilmour Trust t/as Gilmour & Joc	Supply of Electrical Goods & Services fo	148.50
9/03/2023	\$APINVCE	28771	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	477.91
9/03/2023	\$APINVCE	28684	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	148.50
9/03/2023	\$APINVCE	28680	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	668.25
9/03/2023	\$APINVCE	28726	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	297.00
9/03/2023	\$APINVCE	28725	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	561.00
9/03/2023	\$APINVCE	28745	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	222.75
9/03/2023	\$APINVCE	28648	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	194.11
9/03/2023	\$APINVCE	28674	The Trustee for the Gilmour Trust t/as Gilmour & Joc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	948.31
Cheque/EFT Number 234250 WA Fire Pty Ltd					990.00
9/03/2023	\$APINVCE	273	WA Fire Pty Ltd	Professional Development	990.00
Cheque/EFT Number 234251 Chellew Hawley Pty Ltd t/as Sifting Sands					605.00
9/03/2023	\$APINVCE	INV-1348	Chellew Hawley Pty Ltd t/as Sifting Sands	Playground sand cleaning	605.00
Cheque/EFT Number 234252 Denise Hunter					36.00
9/03/2023	\$APINVCE	230223	Denise Hunter	Craft Stall 22/11/22 - 17/01/23	36.00
Cheque/EFT Number 234253 Nada Lubay					18.00
9/03/2023	\$APINVCE	230223	Nada Lubay	Craft Stall 22/11/22 - 17/01/23	18.00
Cheque/EFT Number 234254 People2People Recruitment (Western Australia) Pty Ltd					3,676.20
9/03/2023	\$APINVCE	INV-0000027659	People2People Recruitment (Western Australia) Pty	Agency fees for Properties	3,676.20
Cheque/EFT Number 234255 Atomic Sky Pty Ltd					16,500.00
9/03/2023	\$APINVCE	INV-0990	Atomic Sky Pty Ltd	Safer Spaces Grant 21/22 Atomic Sky Sec	16,500.00
Cheque/EFT Number 234256 Tango Information Technology Pty Ltd t/as Tango IT					22,231.00
9/03/2023	\$APINVCE	INV-0232	Tango Information Technology Pty Ltd t/as Tango IT	ICT Strategy and Implementation	22,231.00
Cheque/EFT Number 234257 The Trustee for Cobber Trust t/as Imperial Glass					1,050.06
9/03/2023	\$APINVCE	00203756	The Trustee for Cobber Trust t/as Imperial Glass	GLASS WINDOW REPAIR CONTRACT RATES HAVE	1,050.06
Cheque/EFT Number 234258 Janet Evelyn Kauler					36.00



Schedule of Accounts Paid - Municipal Fund
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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
9/03/2023	\$APINVCE	230223	Janet Evelyn Kauler	Craft Stall 22/11/22 - 17/01/23	36.00
Cheque/EFT Number 234259					297.00
9/03/2023	\$APINVCE	542653	AMS Technology Group Pty Ltd t/as AMS Installation	AMS Installation & Maintenan	297.00
Cheque/EFT Number 234260					525.00
9/03/2023	\$APINVCE	CCF0160	Conscious Creation Foundation	Public Art Maintenance	525.00
Cheque/EFT Number 234261					5,500.00
9/03/2023	\$APINVCE	IN029984	Hendry Group Pty Ltd	EMERGENCY RESPONSE PROCEDURES, PLANS AND	5,500.00
Cheque/EFT Number 234262					791.49
9/03/2023	\$APINVCE	09-01-00006008	Bunnings Group Limited t/as Tool Kit Depot	Civil Maintenance Tools	526.49
9/03/2023	\$APINVCE	09-02-00010121	Bunnings Group Limited t/as Tool Kit Depot	12" Pruning Saw Blades for 5 x Irrigatio	265.00
Cheque/EFT Number 234263					23,529.20
9/03/2023	\$APINVCE	13385	Derwent Search Pty Ltd	Recruitment Search	23,529.20
Cheque/EFT Number 234264					221.40
9/03/2023	\$APINVCE	PCL144	Perth Commercial Laundry Pty Ltd	Catering Linen Supply (Bungaree's New o	221.40
Cheque/EFT Number 234265					8,877.00
9/03/2023	\$APINVCE	INV-0177	Western Environmental Approvals Pty Ltd	Environment consultant native veg cleari	8,877.00
Cheque/EFT Number 234266					18.00
9/03/2023	\$APINVCE	230223	Elaine Roberts	Craft Stall 22/11/22 - 17/01/23	18.00
Cheque/EFT Number 234267					5,000.00
9/03/2023	\$APINVCE	INV-0043	The Trustee for Trestle Group Trust t/as Trestle Digital Solutions	Delivery of the Tech Action Plan Stakeho	5,000.00
Cheque/EFT Number 234268					3,120.00
9/03/2023	\$APINVCE	INV10376	Mistral Group Pty Ltd t/as Awning Republic	3 x Ionic 2.4m square umbrella	3,120.00
Cheque/EFT Number 234269					750.00
9/03/2023	\$APINVCE	170223	Denise Patricia Morgan	Design Review Panel Sitting Fee PLEASE	750.00
Cheque/EFT Number 234270					454.00
9/03/2023	\$APINVCE	10599	Yiqing Tiffany Yang t/as Little Kalimba Shop	Assortment of specialist instruments for	454.00
Cheque/EFT Number 234271					1,000.00
9/03/2023	\$APINVCE	1	Joshua Richard Duane JD's Coaching	MC to announce flyboarding shows at 2 x	1,000.00
Cheque/EFT Number 234272					1,008.70
9/03/2023	\$APINVCE	N449583	The Trustee for TG Vision Trust t/as Swamp Industries	Foldback Speaker replacements	1,008.70
Cheque/EFT Number 234273					500.00
9/03/2023	\$APINVCE	CTE23	Parmelia Management Pty Ltd	HOTEL/TOURISM SPEED NETWORKING EVENT. DE	500.00
Cheque/EFT Number 234274					3.49
9/03/2023	\$APINVCE	4033281356	Boc Gases Australia Ltd	Dry Ice for mosquito traps Do not email	3.49
Cheque/EFT Number 234275					500.00
9/03/2023	\$APINVCE	INV0176766	BOFFINS BOOKSHOP PTY LTD	10 X \$50 BOOK VOUCHERS. INCENTIVE PRIZE	500.00
Cheque/EFT Number 234276					544.54
9/03/2023	\$APINVCE	2404/00194101	BUNNINGS BUILDING SUPPLIES P/L	Shade Cloth	14.72
9/03/2023	\$APINVCE	2404/01371814	BUNNINGS BUILDING SUPPLIES P/L	Civil Maintenance Footpath Stores / Mate	33.64
9/03/2023	\$APINVCE	2404/00188368	BUNNINGS BUILDING SUPPLIES P/L	VARIOUS SITES - SUPPLY OF GENERAL HARDWA	260.11
9/03/2023	\$APINVCE	2404/01148350	BUNNINGS BUILDING SUPPLIES P/L	Bunnings hand tools	134.90
9/03/2023	\$APINVCE	2404/01368755	BUNNINGS BUILDING SUPPLIES P/L	1 x Crommelin Stone Sheild 1ltr	101.17
Cheque/EFT Number 234277					181.60
9/03/2023	\$APINVCE	0929913	Central City Medical Centre Pty Ltd	Ranger HEPAB and tetanus vaccinations	181.60
Cheque/EFT Number 234278					360.00
9/03/2023	\$HRPAYJNL	F 24/02/2023	CFMEU MINING & ENERGY DIVISION	CFMEU	40.00
9/03/2023	\$HRPAYJNL	EF 24/02/2023	CFMEU MINING & ENERGY DIVISION	CFMEU	320.00
Cheque/EFT Number 234279					1,898.79
9/03/2023	\$HRPAYJNL	F 24/02/2023	Child Support Agency	ATO Child Support Deduction	947.25
9/03/2023	\$HRPAYJNL	EF 24/02/2023	Child Support Agency	ATO Child Support Garnishees	951.54
Cheque/EFT Number 234280					21,995.99
9/03/2023	\$APINVCE	A048722	Choiceone Pty Ltd	Temp Labour Hire - Waste and Cleaning Sa	2,047.32
9/03/2023	\$APINVCE	A048654	Choiceone Pty Ltd	Choiceone recruitment- Labour hire to co	1,761.45
9/03/2023	\$APINVCE	A048503	Choiceone Pty Ltd	Choiceone recruitment- Labour hire to co	2,395.08
9/03/2023	\$APINVCE	A048656	Choiceone Pty Ltd	Choiceone Recruitment - labour hire - t	1,761.45
9/03/2023	\$APINVCE	A048723	Choiceone Pty Ltd	Temp Labour Hire - Waste and Cleaning Sa	6,396.21
9/03/2023	\$APINVCE	A048724	Choiceone Pty Ltd	Carpenters-Temporary Staff	3,030.25
9/03/2023	\$APINVCE	A048725	Choiceone Pty Ltd	Civil Maintenance-Agency Staff	2,579.53
9/03/2023	\$APINVCE	A048721	Choiceone Pty Ltd	Civil Maintenance Agency Staff	2,024.70
Cheque/EFT Number 234281					7,920.00
9/03/2023	\$APINVCE	00006588	Chung Wah Association	Lunar New Year - Lion Dance Performance	7,920.00
Cheque/EFT Number 234282					665.00
9/03/2023	\$HRPAYJNL	F 24/02/2023	CITY OF PERTH STAFF SOCIAL CLUB	Social Club	602.00
9/03/2023	\$HRPAYJNL	EF 24/02/2023	CITY OF PERTH STAFF SOCIAL CLUB	Social Club	56.00
9/03/2023	\$HRPAYJNL	F 24/02/2023	CITY OF PERTH STAFF SOCIAL CLUB	Social Club	7.00
Cheque/EFT Number 234283					26,160.75
9/03/2023	\$APINVCE	INV-38164	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	1,944.80
9/03/2023	\$APINVCE	INV-38171	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	522.50
9/03/2023	\$APINVCE	INV-38172	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	522.50
9/03/2023	\$APINVCE	INV-38173	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	3,850.00
9/03/2023	\$APINVCE	INV-38131	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	280.50



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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
9/03/2023	\$APINVCE	INV-38150	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	467.50
9/03/2023	\$APINVCE	INV-38145	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	5,868.50
9/03/2023	\$APINVCE	INV-38170	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	847.00
9/03/2023	\$APINVCE	INV-38169	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	783.20
9/03/2023	\$APINVCE	INV-38104	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	277.20
9/03/2023	\$APINVCE	INV-38109	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	143.00
9/03/2023	\$APINVCE	INV-38103	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	831.60
9/03/2023	\$APINVCE	INV-38068	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	2,937.00
9/03/2023	\$APINVCE	INV-38106	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	871.20
9/03/2023	\$APINVCE	INV-38117	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	2,086.70
9/03/2023	\$APINVCE	INV-38091	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	1,326.05
9/03/2023	\$APINVCE	INV-38085	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	2,046.00
9/03/2023	\$APINVCE	INV-37784	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	555.50
Cheque/EFT Number 234284 David Gray & Co Pty Limited					2,093.30
9/03/2023	\$APINVCE	1617213	David Gray & Co Pty Limited	Amdro Granular Ant Bait	2,093.30
Cheque/EFT Number 234285 LANDGATE					2,224.14
9/03/2023	\$APINVCE	381149	LANDGATE	Interims, Titles, EAS2, (Rates)	164.89
9/03/2023	\$APINVCE	377553	LANDGATE	Interims, Title, EAS2	2,059.25
Cheque/EFT Number 234286 DEPUTY COMMISSIONER OF TAXATION					636,925.00
9/03/2023	\$HRPAYJNL	F 24/02/2023	DEPUTY COMMISSIONER OF TAXATION	HELP	17,886.00
9/03/2023	\$HRPAYJNL	F 24/02/2023	DEPUTY COMMISSIONER OF TAXATION	Extra Tax	5,382.00
9/03/2023	\$HRPAYJNL	F 24/02/2023	DEPUTY COMMISSIONER OF TAXATION	Withholding Tax (PAYG)	514,075.00
9/03/2023	\$HRPAYJNL	EF 24/02/2023	DEPUTY COMMISSIONER OF TAXATION	HELP	1,580.00
9/03/2023	\$HRPAYJNL	EF 24/02/2023	DEPUTY COMMISSIONER OF TAXATION	Extra Tax	1,821.00
9/03/2023	\$HRPAYJNL	EF 24/02/2023	DEPUTY COMMISSIONER OF TAXATION	Withholding Tax (PAYG)	95,234.00
9/03/2023	\$HRPAYJNL	F 24/02/2023	DEPUTY COMMISSIONER OF TAXATION	Extra Tax	13.00
9/03/2023	\$HRPAYJNL	F 24/02/2023	DEPUTY COMMISSIONER OF TAXATION	Withholding Tax (PAYG)	934.00
Cheque/EFT Number 234287 Drake Australia Pty Ltd					2,761.84
9/03/2023	\$APINVCE	384303	Drake Australia Pty Ltd	Depot Mechanic Labour Hire - 30Hrs W/E -	2,761.84
Cheque/EFT Number 234288 FARINOSI & SONS PTY LTD					505.08
9/03/2023	\$APINVCE	11087731	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	26.72
9/03/2023	\$APINVCE	11087648	FARINOSI & SONS PTY LTD	Timber screws for workshop stores	156.00
9/03/2023	\$APINVCE	11087893	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	91.50
9/03/2023	\$APINVCE	11087491	FARINOSI & SONS PTY LTD	Street Furniture Fixings / Ute Supplies	175.60
9/03/2023	\$APINVCE	11086875	FARINOSI & SONS PTY LTD	Street Furniture Fixings / Ute Supplies	55.26
Cheque/EFT Number 234289 ELGAS SWAP AND GO					297.46
9/03/2023	\$APINVCE	0368386171	ELGAS SWAP AND GO	Supply 6 x 9kg Gas Bottles	297.46
Cheque/EFT Number 234290 HAYS PERSONNEL SERVICES (AUST) PTY LTD					10,309.92
9/03/2023	\$APINVCE	51373772B	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Economic Modeling and Analysis support I	4,193.11
9/03/2023	\$APINVCE	51459023	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Temp Labour Hire - Waste and Cleaning Sa	1,285.10
9/03/2023	\$APINVCE	51459031	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Temp Labour Hire - Waste and Cleaning Sa	1,999.92
9/03/2023	\$APINVCE	51459032	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Temp Labour Hire - Waste and Cleaning Sa	2,831.79
Cheque/EFT Number 234291 HOSPITAL BENEFIT FUND OF WA					402.39
9/03/2023	\$HRPAYJNL	F 24/02/2023	HOSPITAL BENEFIT FUND OF WA	Hospital Benefit Fund	127.29
9/03/2023	\$HRPAYJNL	EF 24/02/2023	HOSPITAL BENEFIT FUND OF WA	Hospital Benefit Fund	275.10
Cheque/EFT Number 234292 HYDROJET					891.00
9/03/2023	\$APINVCE	8623	HYDROJET	30x Eco Graffiti remover	891.00
Cheque/EFT Number 234293 Light Application Pty Ltd					88,434.23
9/03/2023	\$APINVCE	86343	Light Application Pty Ltd	Contract 100643 RFT000078 - East Perth &	88,434.23
Cheque/EFT Number 234294 MINDARIE REGIONAL COUNCIL					40,948.58
9/03/2023	\$APINVCE	SINV-046681	MINDARIE REGIONAL COUNCIL	Provision of Landfill Tipping - 2022/23	40,948.58
Cheque/EFT Number 234295 LGRCEU					1,210.00
9/03/2023	\$HRPAYJNL	F 24/02/2023	LGRCEU	LGRCEU	110.00
9/03/2023	\$HRPAYJNL	EF 24/02/2023	LGRCEU	LGRCEU	1,100.00
Cheque/EFT Number 234296 NDY Management Pty Ltd t/as Norman Disney & Young					15,642.00
9/03/2023	\$APINVCE	60414019	NDY Management Pty Ltd t/as Norman Disney & You	Loading Dock Labyrinth Pump Room - Servi	15,642.00
Cheque/EFT Number 234297 PARALLAX PRODUCTIONS PTY LTD					7,133.50
9/03/2023	\$APINVCE	INV-0702	PARALLAX PRODUCTIONS PTY LTD	As Crow Flies repaint	2,480.50
9/03/2023	\$APINVCE	INV-0701	PARALLAX PRODUCTIONS PTY LTD	Tree of Symbols re-paint	1,435.50
9/03/2023	\$APINVCE	INV-0700	PARALLAX PRODUCTIONS PTY LTD	artwork re-paint	3,217.50
Cheque/EFT Number 234298 Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Initial Hygiene & Rentokil P					21,498.25
9/03/2023	\$APINVCE	97565201	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Init	SANITARY/SYRINGE SERVICES VARIOUS SITES	3,193.59
9/03/2023	\$APINVCE	97539667	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Init	SANITARY/SYRINGE SERVICES VARIOUS SITES	3,193.59
9/03/2023	\$APINVCE	97589501	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Init	SANITARY/SYRINGE SERVICES VARIOUS SITES	3,193.59
9/03/2023	\$APINVCE	97413701	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Init	SANITARY/SYRINGE SERVICES VARIOUS SITES	3,572.65
9/03/2023	\$APINVCE	97438825	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Init	SANITARY/SYRINGE SERVICES VARIOUS SITES	3,540.85
9/03/2023	\$APINVCE	21550235	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Init	CONTRACT RATES HAVE BEEN CHECKED ALONG W	4,803.98
Cheque/EFT Number 234299 RSEA PTY LTD					1,982.38
9/03/2023	\$APINVCE	14188759	RSEA PTY LTD	Safety work boots for Park staff	137.50
9/03/2023	\$APINVCE	13977600	RSEA PTY LTD	PPE: Steel cap boots for use on Construct	126.50
9/03/2023	\$APINVCE	14168182	RSEA PTY LTD	KWN Traffic Cones	333.52



Schedule of Accounts Paid - Municipal Fund

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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
9/03/2023	\$APINVCE	14174814	RSEA PTY LTD	Safety Boots Nightshift -WAC	158.36
9/03/2023	\$APINVCE	14174730	RSEA PTY LTD	Safety Boots Nightshift -WAC	162.80
9/03/2023	\$APINVCE	13839427A	RSEA PTY LTD	RSEA staff yearly uniform Irrigation	173.80
9/03/2023	\$APINVCE	14188528	RSEA PTY LTD	Safety Shoes	154.00
9/03/2023	\$APINVCE	14183506	RSEA PTY LTD	Safety Shoes	140.80
9/03/2023	\$APINVCE	14184388	RSEA PTY LTD	Safety Boots Nightshift -WAC	140.80
9/03/2023	\$APINVCE	14184242	RSEA PTY LTD	Civil Maintenance-Safety Wear	137.50
9/03/2023	\$APINVCE	14183826	RSEA PTY LTD	Safety Shoes	162.80
9/03/2023	\$APINVCE	14186639	RSEA PTY LTD	Safety Boots for Depot TA	154.00
Cheque/EFT Number 234300 R S COMPONENTS					177.79
9/03/2023	\$APINVCE	3603036374	R S COMPONENTS	3M Adhesive Heat Shrink Tube - M6 Rubber	177.79
Cheque/EFT Number 234301 St John Ambulance Australia					4,215.48
9/03/2023	\$APINVCE	KITSL00012600	St John Ambulance Australia	First Aid Kit Replenishment	125.79
9/03/2023	\$APINVCE	EHS1NV000954462	St John Ambulance Australia	First Aid Services - City of Light Febru	2,948.00
9/03/2023	\$APINVCE	KITSL00012016	St John Ambulance Australia	First Aid Kits replenishment - COP	1,141.69
Cheque/EFT Number 234302 FUJI XEROX BUSINESSFORCE PTY LTD					4,298.50
9/03/2023	\$APINVCE	661098811	FUJI XEROX BUSINESSFORCE PTY LTD	Reminder and Final Demand notice product	296.45
9/03/2023	\$APINVCE	661098740	FUJI XEROX BUSINESSFORCE PTY LTD	Reminder and Final Demand notice product	185.67
9/03/2023	\$APINVCE	661098813	FUJI XEROX BUSINESSFORCE PTY LTD	Reminder and Final Demand notice product	240.27
9/03/2023	\$APINVCE	662098811	FUJI XEROX BUSINESSFORCE PTY LTD	Reminder and Final Demand notice product	1,198.66
9/03/2023	\$APINVCE	662098813	FUJI XEROX BUSINESSFORCE PTY LTD	Reminder and Final Demand notice product	173.73
9/03/2023	\$APINVCE	662098741	FUJI XEROX BUSINESSFORCE PTY LTD	Reminder and Final Demand notice product	987.77
9/03/2023	\$APINVCE	662098740	FUJI XEROX BUSINESSFORCE PTY LTD	Reminder and Final Demand notice product	348.53
9/03/2023	\$APINVCE	661098741	FUJI XEROX BUSINESSFORCE PTY LTD	Reminder and Final Demand notice product	267.42
Cheque/EFT Number 234303 STANDARDS AUSTRALIA					312.56
9/03/2023	\$APINVCE	INV807713	STANDARDS AUSTRALIA	Australian Standards License	312.56
Cheque/EFT Number 234304 STATEWIDE CLEANING SUPPLIES					982.32
9/03/2023	\$APINVCE	SI467488	STATEWIDE CLEANING SUPPLIES	Cleaning Supplies - PTH February	982.32
Cheque/EFT Number 234305 TOTAL EDEN PTY LTD T/AS Nutrien Water					3,173.13
9/03/2023	\$APINVCE	412548491	TOTAL EDEN PTY LTD T/AS Nutrien Water	Sprinklers, Valve sockets and Slipfix co	2,589.30
9/03/2023	\$APINVCE	412548521	TOTAL EDEN PTY LTD T/AS Nutrien Water	5x EZ Poly Pipe 30m & 200x Elbow EZ 15mm	583.83
Cheque/EFT Number 234306 T QUIP					0.80
9/03/2023	\$APINVCE	117483#26	T QUIP	Assorted Spares Parts For Parks Larger M	0.80
Cheque/EFT Number 234307 Ultimo Catering & Events Pty Ltd					3,099.24
9/03/2023	\$APINVCE	00418133	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	620.86
9/03/2023	\$APINVCE	00418132	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	144.54
9/03/2023	\$APINVCE	00417972	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	95.70
9/03/2023	\$APINVCE	00418134	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	481.90
9/03/2023	\$APINVCE	00417952	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	135.49
9/03/2023	\$APINVCE	00417834	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	103.63
9/03/2023	\$APINVCE	00418111	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	773.85
9/03/2023	\$APINVCE	00417971	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	281.16
9/03/2023	\$APINVCE	00417970	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	462.11
Cheque/EFT Number 234308 W. C. CONVENIENCE MANAGEMENT PTY LTD					11,927.22
9/03/2023	\$APINVCE	00015255	W. C. CONVENIENCE MANAGEMENT PTY LTD	VARIOUS SITES - APT CLEANING & MAINTENAN	9,042.10
9/03/2023	\$APINVCE	00013258	W. C. CONVENIENCE MANAGEMENT PTY LTD	VARIOUS SITES - UNPLANNED MAINTENANCE -	2,885.12
Cheque/EFT Number 234309 WESTERN POWER					1,320.00
9/03/2023	\$APINVCE	CORPB0648633	WESTERN POWER	Western Power pit raise at Wellington St	1,320.00
Cheque/EFT Number 234310 DOWNER EDI WORKS					1,254.00
9/03/2023	\$APINVCE	722266	DOWNER EDI WORKS	Traffic Management Plan Review	1,254.00
Cheque/EFT Number 234311 Shoreside Pty Ltd					14,086.60
9/03/2023	\$APINVCE	BPC2021243	Shoreside Pty Ltd	Rfnd cancelled application BPC 2021/243	14,086.60
Cheque/EFT Number 234312 Department of Justice - DoTAG Op Account					411.00
9/03/2023	\$APINVCE	PPR1102023	Department of Justice - DoTAG Op Account	Refund of application fee PPR 110/2023	411.00
Cheque/EFT Number 234313 Australian Fabians INC					1,000.00
9/03/2023	\$APINVCE	36333	Australian Fabians INC	Bond Refund - Hire of Perth Town Hall	1,000.00
Cheque/EFT Number 234314 Rio Tino Shared Services					974.75
9/03/2023	\$APINVCE	230223	Rio Tino Shared Services	Refund-Cancellation of Parking 01118759	974.75
Cheque/EFT Number 234315 PW & KL Smulders					19.29
9/03/2023	\$APINVCE	220223	PW & KL Smulders	Refund-Cancel parking/Deposit 01123780	19.29
Cheque/EFT Number 234316 WSP Australia Pty Limited					873.31
9/03/2023	\$APINVCE	210223	WSP Australia Pty Limited	Reference Number 70098658	873.31
Cheque/EFT Number 234317 Julie Margaret Horne					15.00
9/03/2023	\$APINVCE	240223	Julie Margaret Horne	Refund-Deposit of parking card 01125729	15.00
Cheque/EFT Number 234318 Shaneal Vekaria					46.00
9/03/2023	\$APINVCE	270223	Shaneal Vekaria	Refund-Food Vendor Permit	46.00
Cheque/EFT Number 234319 Skydive Australia Collections					99.00
9/03/2023	\$APINVCE	270223	Skydive Australia Collections	FeeRefund-Activity Approvals City Of PTH	99.00
Cheque/EFT Number 234320 Jiayi YU					99.00
9/03/2023	\$APINVCE	270223	Jiayi YU	Refund-Wedding Application	99.00
Cheque/EFT Number 234321 N Edwards					99.00



Schedule of Accounts Paid - Municipal Fund
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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
9/03/2023	\$APINVCE	270223	N Edwards	Refund-EV-2023/40-3/03 Climate strike	99.00
Cheque/EFT Number 234322					99.00
9/03/2023	\$APINVCE	270223	Vincent Matassa	Refund-Duplicate application EV-2023/63	99.00
Cheque/EFT Number 234323					99.00
9/03/2023	\$APINVCE	270223	Penzance Pty Ltd	Refund-Public Trading Permit app fee	99.00
Cheque/EFT Number 234324					99.00
9/03/2023	\$APINVCE	270223	Karina Preston	Refund-Application permit NO EV-2023/85	99.00
Cheque/EFT Number 234325					99.00
9/03/2023	\$APINVCE	280223	Blooming Minds	Refund - Permit not required	99.00
Cheque/EFT Number 234326					156.00
9/03/2023	\$APINVCE	010323	Woodbridge Painting and Maintenance	Refund-Obstruction Permits-OB-2023/58	156.00
Cheque/EFT Number 234327					156.00
9/03/2023	\$APINVCE	010323	Tyler Clement	Refund-RD & Footpath Obstruction	156.00
Cheque/EFT Number 234328					1,249.72
9/03/2023	\$APINVCE	010323	Rio Tino Shared Services	Refund-Cancellation of Parking 1105906	1,249.72
Cheque/EFT Number 234329					99.00
9/03/2023	\$APINVCE	010323	Salmon Point Holdings	Refund-Wrong APP-PT Permit Nighclub	99.00
Cheque/EFT Number 234330					690.00
16/03/2023	\$APINVCE	518682	EUROPEAN FOODS PTY LTD	COP catering Coffee Supplies	690.00
Cheque/EFT Number 234331					1,634.32
16/03/2023	\$APINVCE	RF 514285	RENT A FENCE PTY LTD	Fencing delivery City of Light Feb Show	264.00
16/03/2023	\$APINVCE	RF 514074	RENT A FENCE PTY LTD	Fencing hire and install - City of Light	1,370.32
Cheque/EFT Number 234333					378.63
16/03/2023	\$APINVCE	4520707041	REPCO	Service Filters For D-MAX Utes	378.63
Cheque/EFT Number 234334					28,570.00
16/03/2023	\$APINVCE	01070720	CTIS PTY LTD	Cash Collection from Car park and On-Str	2,824.98
16/03/2023	\$APINVCE	01070727	CTIS PTY LTD	Ticket Machine Cash Hopper Monthly Audi	2,729.61
16/03/2023	\$APINVCE	01070729	CTIS PTY LTD	Cash Collection from Car park and On-Str	3,015.41
16/03/2023	\$APINVCE	01070789	CTIS PTY LTD	Container Deposit Scheme Top Up Fund	20,000.00
Cheque/EFT Number 234335					49.00
16/03/2023	\$APINVCE	M647863-22	AIM	INV M647863-22 K Seidl Membership	49.00
Cheque/EFT Number 234336					88,097.93
16/03/2023	\$APINVCE	8654	STILES ELECTRICAL SERVICES	Contract No 100697 Royal Street Lighting	40,171.51
16/03/2023	\$APINVCE	8656	STILES ELECTRICAL SERVICES	Contract 100697 - Infrastructure Lightin	47,926.42
Cheque/EFT Number 234337					2,370.80
16/03/2023	\$APINVCE	158438930.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	1,231.90
16/03/2023	\$APINVCE	158411997.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	541.94
16/03/2023	\$APINVCE	158352462.PER	BIDFOOD WA PTY LTD	COP catering Dry goods Supplies	254.50
16/03/2023	\$APINVCE	158381314.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	342.46
Cheque/EFT Number 234338					1,926.00
16/03/2023	\$APINVCE	212	RORIE SPARE	On Street and Car Park CCTV Cleaning 22/	1,926.00
Cheque/EFT Number 234339					687.50
16/03/2023	\$APINVCE	AU-542299	ILLION AUSTRALIA PTY LTD T/AS TENDERLINK.COM	Tenderlink Subscription 2022/23	687.50
Cheque/EFT Number 234340					2,265.12
16/03/2023	\$APINVCE	16945	SOUTHERN METROPOLITAN REGIONAL COUNCIL	Organic tipping fees 22/23	2,265.12
Cheque/EFT Number 234341					1,263.90
16/03/2023	\$APINVCE	111446-240223	Green Building Council of Australia	Transform Virtual by Green Building Coun	1,263.90
Cheque/EFT Number 234342					6,673.81
16/03/2023	\$APINVCE	AUD230699	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	Secure Destruction Bin Level 8 22/23	43.08
16/03/2023	\$APINVCE	109010867	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	ICT Tape Off site tape storage 2022-23	835.92
16/03/2023	\$APINVCE	AUD240625	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	Storage & Courier Costs 22 23	2,727.92
16/03/2023	\$APINVCE	AUD228682	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	Off site storage of History Centre archi	16.10
16/03/2023	\$APINVCE	109010800	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	Data Management Tapes Storage 6YQN 22 23	2.60
16/03/2023	\$APINVCE	AUD240593	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	Iron Mountain NDT Cold Storage of Rates	351.99
16/03/2023	\$APINVCE	AUD245925	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	Secure Destruction Bins - 2022 2023 Fina	44.00
16/03/2023	\$APINVCE	AUD240695	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	Secure document disposal bin	11.00
16/03/2023	\$APINVCE	AUD241111	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	GENERAL - STORAGE & RETRIEVAL - RR502540	2,154.57
16/03/2023	\$APINVCE	AUD248810	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	Secure Destruction Bin Level 8 22/23	43.08
16/03/2023	\$APINVCE	AUD248137	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	Secure Destruction Bin Level 8 22/23	44.00
16/03/2023	\$APINVCE	AUD240592	IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	VAULT - STORAGE & RETRIEVAL - PT502670 -	399.55
Cheque/EFT Number 234343					140.00
16/03/2023	\$APINVCE	42052	AIBS WA CHAPTER	Professional Development	140.00
Cheque/EFT Number 234344					146.00
16/03/2023	\$APINVCE	45447583	NESPRESSO	LG Hub Nespresso Blanket Order 2022-23	146.00
Cheque/EFT Number 234345					13,903.14
16/03/2023	\$APINVCE	186106607	Higgins Coatings Pty Ltd	Unplanned Graffiti Removal & Painting Se	13,903.14
Cheque/EFT Number 234346					2,394.89
16/03/2023	\$APINVCE	334215	WESTBOOKS	Supply of Fiction & Non-Fiction Books	274.08
16/03/2023	\$APINVCE	334212	WESTBOOKS	Supply of Fiction & Non-Fiction Books	817.45
16/03/2023	\$APINVCE	334214	WESTBOOKS	Supply of Fiction & Non-Fiction Books	778.66
16/03/2023	\$APINVCE	334232	WESTBOOKS	Supply of Fiction & Non-Fiction Books	524.70



Schedule of Accounts Paid - Municipal Fund

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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
Cheque/EFT Number 234347					28,402.08
TK Elevator Australia Pty Ltd					
16/03/2023	\$APINVCE	8067166042	TK Elevator Australia Pty Ltd	Vertical Transportation Reactive Mainten	242.00
16/03/2023	\$APINVCE	8067186415	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	2,542.77
16/03/2023	\$APINVCE	8067186424	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	585.39
16/03/2023	\$APINVCE	8067186556	TK Elevator Australia Pty Ltd	Vertical Transportation Reactive Mainten	1,402.57
16/03/2023	\$APINVCE	8067186418	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	1,170.77
16/03/2023	\$APINVCE	8067186427	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	3,802.32
16/03/2023	\$APINVCE	8067186420	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	2,056.51
16/03/2023	\$APINVCE	8067186426	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	1,146.12
16/03/2023	\$APINVCE	8067186422	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	1,680.71
16/03/2023	\$APINVCE	8067186428	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	1,756.17
16/03/2023	\$APINVCE	8067186425	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	560.24
16/03/2023	\$APINVCE	8067186414	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	1,170.77
16/03/2023	\$APINVCE	8067186417	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	2,531.91
16/03/2023	\$APINVCE	8067186419	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	1,831.62
16/03/2023	\$APINVCE	8067186416	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	2,240.95
16/03/2023	\$APINVCE	8067186423	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	726.20
16/03/2023	\$APINVCE	8067186527	TK Elevator Australia Pty Ltd	Vertical Transportation Reactive Mainten	331.41
16/03/2023	\$APINVCE	8067186534	TK Elevator Australia Pty Ltd	Vertical Transportation Reactive Mainten	1,402.57
16/03/2023	\$APINVCE	8067186421	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	1,221.08
Cheque/EFT Number 234348					143,452.27
PHASE 3 LANDSCAPE CONSTRUCTION PTY LTD					
16/03/2023	\$APINVCE	5546	PHASE 3 LANDSCAPE CONSTRUCTION PTY LTD	Point Fraser Playground Renewal - PHASE	143,452.27
Cheque/EFT Number 234349					671.00
QED ENVIRONMENTAL SERVICES					
16/03/2023	\$APINVCE	252865	QED ENVIRONMENTAL SERVICES	Hazardous material testing - Lead paint	671.00
Cheque/EFT Number 234350					91,178.98
ALINTA SALES PTY LTD					
16/03/2023	\$APINVCE	70451286	ALINTA SALES PTY LTD	WELLINGTON ST, WEST PERTH WA	1,078.23
16/03/2023	\$APINVCE	70448550	ALINTA SALES PTY LTD	Unit 16/420 WELLINGTON ST, PERTH WA	651.16
16/03/2023	\$APINVCE	70450834	ALINTA SALES PTY LTD	81 ROYAL ST, EAST PERTH WA	2,511.08
16/03/2023	\$APINVCE	70451326	ALINTA SALES PTY LTD	2 LINWOOD CT, OSBORNE PARK WA	3,556.64
16/03/2023	\$APINVCE	70448753	ALINTA SALES PTY LTD	Unit CS/ELDER ST, PERTH WA	8,536.04
16/03/2023	\$APINVCE	70448554	ALINTA SALES PTY LTD	ADELAIDE TCE, PERTH WA	5,482.78
16/03/2023	\$APINVCE	70450217	ALINTA SALES PTY LTD	VICTORIA AVE, PERTH WA	1,396.88
16/03/2023	\$APINVCE	70448779	ALINTA SALES PTY LTD	579 HAY ST, PERTH WA	12,245.83
16/03/2023	\$APINVCE	70450250	ALINTA SALES PTY LTD	419 Forrest Place PL, PERTH WA	13,248.71
16/03/2023	\$APINVCE	70448749	ALINTA SALES PTY LTD	HAY ST, PERTH WA	2,402.44
16/03/2023	\$APINVCE	70451687	ALINTA SALES PTY LTD	Unit A/160 Hay ST, EAST PERTH WA	1,112.12
16/03/2023	\$APINVCE	1032109	ALINTA SALES PTY LTD	420 WELLINGTON ST	18,346.10
16/03/2023	\$APINVCE	70452222	ALINTA SALES PTY LTD	ST GEORGES TCE, PERTH WA	1,330.15
16/03/2023	\$APINVCE	70451548	ALINTA SALES PTY LTD	83 ROYAL ST, EAST PERTH WA	2,779.46
16/03/2023	\$APINVCE	70451703	ALINTA SALES PTY LTD	BARRACK ST, PERTH WA	1,023.81
16/03/2023	\$APINVCE	70451542	ALINTA SALES PTY LTD	HAY ST, PERTH WA	429.25
16/03/2023	\$APINVCE	70452159	ALINTA SALES PTY LTD	PLAIN ST, EAST PERTH WA	3,011.10
16/03/2023	\$APINVCE	70451702	ALINTA SALES PTY LTD	Suite B1/HAY ST, PERTH W	463.90
16/03/2023	\$APINVCE	70452767	ALINTA SALES PTY LTD	PARKWAY, NEDLANDS WA	767.22
16/03/2023	\$APINVCE	70451408	ALINTA SALES PTY LTD	Suite B2/683 HAY ST, PERTH WA	474.15
16/03/2023	\$APINVCE	70451535	ALINTA SALES PTY LTD	Unit A/2 PLAIN ST, EAST PERTH WA	2,707.01
16/03/2023	\$APINVCE	70451661	ALINTA SALES PTY LTD	NELSON CRES, EAST PERTH WA	1,117.45
16/03/2023	\$APINVCE	70451547	ALINTA SALES PTY LTD	NELSON CRES, EAST PERTH WA	580.06
16/03/2023	\$APINVCE	70451527	ALINTA SALES PTY LTD	Unit 3/129 JAMES ST, PERTH WA	879.59
16/03/2023	\$APINVCE	70452205	ALINTA SALES PTY LTD	Unit 1/RIVERSIDE DR, PERTH WA	459.50
16/03/2023	\$APINVCE	70452270	ALINTA SALES PTY LTD	JAMES ST, NORTHBRIDGE WA	676.97
16/03/2023	\$APINVCE	70451546	ALINTA SALES PTY LTD	HENRY LAWSON WALK, EAST PERTH WA	534.36
16/03/2023	\$APINVCE	70451122	ALINTA SALES PTY LTD	27 MAYFAIR ST, WEST PERTH WA	3,376.99
Cheque/EFT Number 234351					27,687.06
C-QUEST CARBON PTY LTD					
16/03/2023	\$APINVCE	66	C-QUEST CARBON PTY LTD	Carbon Offset Program Stage 1 - Land Ann	27,687.06
Cheque/EFT Number 234352					155.00
FOXTEL SUBSCRIBER PAYMENTS					
16/03/2023	\$APINVCE	435439775	FOXTEL SUBSCRIBER PAYMENTS	Foxtel for Northbridge Piazza Super scre	155.00
Cheque/EFT Number 234353					500.00
The Roman Catholic Archbishop of Perth St Marys Cathedral, Perth Parish					
16/03/2023	\$APINVCE	000882	The Roman Catholic Archbishop of Perth St Marys Ca	Tours of St Mary's Cathedral for Boorloo	500.00
Cheque/EFT Number 234354					54,582.55
ENVIROPATH PTY LTD T/ AS SPOT'S ALL SURFACE CLEANING					
16/03/2023	\$APINVCE	3434	ENVIROPATH PTY LTD T/ AS SPOT'S ALL SURFACE CLE	High Pressure Cleaning to Shared Paths	43,099.65
16/03/2023	\$APINVCE	3433	ENVIROPATH PTY LTD T/ AS SPOT'S ALL SURFACE CLE	Planned Car Park Degreasing for July 202	11,482.90
Cheque/EFT Number 234355					11,511.50
Bridge42 Pty Ltd					
16/03/2023	\$APINVCE	20-136-PM:29	Bridge42 Pty Ltd	Roe St Enhancement Continued with Projec	11,511.50
Cheque/EFT Number 234356					706.20
ATOM SUPPLY					
16/03/2023	\$APINVCE	P3471483	ATOM SUPPLY	Respirator Disposable Mask KN95 TGA PPE	495.00
16/03/2023	\$APINVCE	P3470737	ATOM SUPPLY	Painters Tape and Clear Silicone	211.20
Cheque/EFT Number 234357					22,000.00
STRUT DANCE INC					
16/03/2023	\$APINVCE	INV-1917	STRUT DANCE INC	Arts and Culture Sponsorship 22/23 STRUT	22,000.00
Cheque/EFT Number 234358					468.60
Diamond View Pty Ltd t/as ADH Golf and Utility Vehicles					
16/03/2023	\$APINVCE	44675	Diamond View Pty Ltd t/as ADH Golf and Utility Vehi	Hire of golf utility vehicles for Aus Da	468.60



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
Cheque/EFT Number 234359					157.22
16/03/2023	\$APINVCE	INV-53669	CANON PRODUCTION PRINTING AUSTRALIA PTY LTD T/AS OCE-AUSTRALIA	CANON PRODUCTION PRINTING AUSTRALIA PTY LTD DAU - Maintenance Standalone Scanner TC	157.22
Cheque/EFT Number 234360					2,750.00
16/03/2023	\$APINVCE	1369	Public Outdoor Pty Ltd t/as Public Outdoor Ping Pong	Public Outdoor Pty Ltd t/as Public Outdoor Ping Pong Small Business Bounce Back Grant 21/22 P	2,750.00
Cheque/EFT Number 234361					19,686.68
16/03/2023	\$APINVCE	240227	ACCESS BRICKPAVING CO	ACCESS BRICKPAVING CO	2,956.25
16/03/2023	\$APINVCE	17022026	ACCESS BRICKPAVING CO	Royal St CP - Paving repairs Quote date	10,379.94
16/03/2023	\$APINVCE	240228	ACCESS BRICKPAVING CO	Access Paving	5,024.86
16/03/2023	\$APINVCE	240226	ACCESS BRICKPAVING CO	Supply of Excavator for 8hrs Riverside D	1,325.63
Cheque/EFT Number 234362					494.27
16/03/2023	\$APINVCE	00026354	Sunny Industrial Brushware	Sunny Industrial Brushware	494.27
Cheque/EFT Number 234363					4,620.00
16/03/2023	\$APINVCE	00005070	SOUTH EAST REGIONAL CENTRE FOR URBAN LANDCARE INC	SOUTH EAST REGIONAL CENTRE FOR URBAN LANDCARE Fuel load and weed management.	1,980.00
16/03/2023	\$APINVCE	00005069	SOUTH EAST REGIONAL CENTRE FOR URBAN LANDCARE	SOUTH EAST REGIONAL CENTRE FOR URBAN LANDCARE Weed management - Lake Vasto - Natural b	2,640.00
Cheque/EFT Number 234364					3,414.40
16/03/2023	\$APINVCE	2867124	SONIC HEALTHPLUS PTY LTD	SONIC HEALTHPLUS PTY LTD	2,986.50
16/03/2023	\$APINVCE	2862245	SONIC HEALTHPLUS PTY LTD	Drug & Alcohol Testing to staff incl on Staff Medical - Renee Michington	427.90
Cheque/EFT Number 234365					47,536.71
16/03/2023	\$APINVCE	000157868	EOS ELECTRICAL	EOS ELECTRICAL	30,123.23
16/03/2023	\$APINVCE	00016859	EOS ELECTRICAL	EOS ELECTRICAL	17,413.48
Cheque/EFT Number 234366					19,825.41
16/03/2023	\$APINVCE	11056067	MINTER ELLISON	MINTER ELLISON	3,323.10
16/03/2023	\$APINVCE	11034790	MINTER ELLISON	MINTER ELLISON	16,502.31
Cheque/EFT Number 234367					1,423.49
16/03/2023	\$APINVCE	7636	L'HARIDON BIGHT MINING PTY LTD	L'HARIDON BIGHT MINING PTY LTD	1,423.49
Cheque/EFT Number 234368					716.03
16/03/2023	\$APINVCE	XA980025574:01	DAIMLER TRUCKS PERTH	DAIMLER TRUCKS PERTH	716.03
Cheque/EFT Number 234369					1,303.50
16/03/2023	\$APINVCE	SI-00029561	TRUGRADE PTY LTD	TRUGRADE PTY LTD	1,303.50
Cheque/EFT Number 234370					1,573.22
16/03/2023	\$APINVCE	3995	LIGHTNING BRICK PAVERS PTY LTD	LIGHTNING BRICK PAVERS PTY LTD	1,573.22
Cheque/EFT Number 234371					2,440.92
16/03/2023	\$APINVCE	000948	DIGITAL EDUCATION SERVICES PTY LTD	DIGITAL EDUCATION SERVICES PTY LTD	2,440.92
Cheque/EFT Number 234372					223.80
16/03/2023	\$APINVCE	50825	WA & J King Pty Ltd	WA & J King Pty Ltd	223.80
Cheque/EFT Number 234373					4,908.20
16/03/2023	\$APINVCE	466710	Sydel Nominees t/as Imagesource Digital Solution	Sydel Nominees t/as Imagesource Digital Solution	50.60
16/03/2023	\$APINVCE	466709	Sydel Nominees t/as Imagesource Digital Solution	Sydel Nominees t/as Imagesource Digital Solution	660.00
16/03/2023	\$APINVCE	466610	Sydel Nominees t/as Imagesource Digital Solution	Sydel Nominees t/as Imagesource Digital Solution	1,419.00
16/03/2023	\$APINVCE	466473	Sydel Nominees t/as Imagesource Digital Solution	Sydel Nominees t/as Imagesource Digital Solution	379.50
16/03/2023	\$APINVCE	466484	Sydel Nominees t/as Imagesource Digital Solution	Sydel Nominees t/as Imagesource Digital Solution	50.60
16/03/2023	\$APINVCE	466468	Sydel Nominees t/as Imagesource Digital Solution	Sydel Nominees t/as Imagesource Digital Solution	159.50
16/03/2023	\$APINVCE	466469	Sydel Nominees t/as Imagesource Digital Solution	Sydel Nominees t/as Imagesource Digital Solution	698.50
16/03/2023	\$APINVCE	466460	Sydel Nominees t/as Imagesource Digital Solution	Sydel Nominees t/as Imagesource Digital Solution	1,490.50
Cheque/EFT Number 234374					295.64
16/03/2023	\$APINVCE	INVO2976115	MESSAGENET PTY LTD	MESSAGENET PTY LTD	295.64
Cheque/EFT Number 234375					40,920.93
16/03/2023	\$APINVCE	2139791	WINDCAVE PTY LTD T/AS PAYMENT EXPRESS AUSTRALIA PTY LTD	WINDCAVE PTY LTD T/AS PAYMENT EXPRESS AUSTRALIA PTY LTD	40,920.93
16/03/2023	\$APINVCE	2161236	WINDCAVE PTY LTD T/AS PAYMENT EXPRESS AUSTRALIA PTY LTD	WINDCAVE PTY LTD T/AS PAYMENT EXPRESS AUSTRALIA PTY LTD	105.83
Cheque/EFT Number 234376					948.25
16/03/2023	\$APINVCE	3025267	GJK FACILITY SERVICES	GJK FACILITY SERVICES	948.25
Cheque/EFT Number 234377					127.37
16/03/2023	\$APINVCE	INV-0040605	Emergency Support Network Pty Ltd	Emergency Support Network Pty Ltd	127.37
Cheque/EFT Number 234378					1,885.37
16/03/2023	\$APINVCE	INV-10872-C7Z3T8	SURUN SERVICES PTY LTD	SURUN SERVICES PTY LTD	1,402.61
16/03/2023	\$APINVCE	INV-10873-L5F4B3	SURUN SERVICES PTY LTD	SURUN SERVICES PTY LTD	482.76
Cheque/EFT Number 234379					7,769.00
16/03/2023	\$APINVCE	88434	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD t/as LIGHTSPEED	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD Adelaide Tce-Riverside Drive/De Vlamingh	6,594.49
16/03/2023	\$APINVCE	88430	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD Council House - LG Server room CCTV cabl	346.45
16/03/2023	\$APINVCE	88426	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD Data Cabling - Depot admin office	147.60
16/03/2023	\$APINVCE	88432	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD	LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD Capital Works - Council House Server roo	680.46
Cheque/EFT Number 234380					315.26
16/03/2023	\$APINVCE	06718331	LINFOX ARMAGUARD PTY LTD T/AS ARMAGUARD	LINFOX ARMAGUARD PTY LTD T/AS ARMAGUARD	315.26
Cheque/EFT Number 234381					96,308.54
16/03/2023	\$APINVCE	56015	DATALINE VISUAL LINK PTY LTD	DATALINE VISUAL LINK PTY LTD	8,899.22
16/03/2023	\$APINVCE	56047	DATALINE VISUAL LINK PTY LTD	DATALINE VISUAL LINK PTY LTD	248.09
16/03/2023	\$APINVCE	56058	DATALINE VISUAL LINK PTY LTD	DATALINE VISUAL LINK PTY LTD	1,240.47
16/03/2023	\$APINVCE	56066	DATALINE VISUAL LINK PTY LTD	DATALINE VISUAL LINK PTY LTD	35,300.93
16/03/2023	\$APINVCE	56080	DATALINE VISUAL LINK PTY LTD	DATALINE VISUAL LINK PTY LTD	12,709.45
16/03/2023	\$APINVCE	56089	DATALINE VISUAL LINK PTY LTD	DATALINE VISUAL LINK PTY LTD	3,637.79
16/03/2023	\$APINVCE	56065	DATALINE VISUAL LINK PTY LTD	DATALINE VISUAL LINK PTY LTD	995.34



Schedule of Accounts Paid - Municipal Fund

For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
16/03/2023	\$APINVCE	56087	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	372.14
16/03/2023	\$APINVCE	56073	DATALINE VISUAL LINK PTY LTD	Quote 10873 - Roe Street Upgrade new ca	806.31
16/03/2023	\$APINVCE	56067	DATALINE VISUAL LINK PTY LTD	Q11365 - Langley Park Changerooms CCTV P	14,693.25
16/03/2023	\$APINVCE	56050	DATALINE VISUAL LINK PTY LTD	VARIOUS SITES - UNPLANNED CCTV MAINTENAN	403.15
16/03/2023	\$APINVCE	56048	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	124.05
16/03/2023	\$APINVCE	56046	DATALINE VISUAL LINK PTY LTD	Quote 10873 - Roe Street Upgrade moving	372.14
16/03/2023	\$APINVCE	56049	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	372.14
16/03/2023	\$APINVCE	56045	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	496.19
16/03/2023	\$APINVCE	56088	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	248.09
16/03/2023	\$APINVCE	56075	DATALINE VISUAL LINK PTY LTD	VARIOUS SITES - UNPLANNED CCTV MAINTENAN	124.05
16/03/2023	\$APINVCE	56085	DATALINE VISUAL LINK PTY LTD	Quote 10873 - Roe Street Upgrade moving	6,537.40
16/03/2023	\$APINVCE	56071	DATALINE VISUAL LINK PTY LTD	Point Fraser Equipment Shelter Access Co	5,965.32
16/03/2023	\$APINVCE	56074	DATALINE VISUAL LINK PTY LTD	VARIOUS SITES - UNPLANNED CCTV MAINTENAN	558.22
16/03/2023	\$APINVCE	56079	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	434.17
16/03/2023	\$APINVCE	56076	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	558.22
16/03/2023	\$APINVCE	56084	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	372.14
16/03/2023	\$APINVCE	56051	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	496.19
16/03/2023	\$APINVCE	56069	DATALINE VISUAL LINK PTY LTD	VARIOUS SITES - UNPLANNED CCTV MAINTENAN	344.08
Cheque/EFT Number 234382 ELECTRICITY GENERATION AND RETAIL CORPORATION					72,798.74
16/03/2023	\$APINVCE	2097720138	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 8000 Telethon Ave, Perth WA 600	637.07
16/03/2023	\$APINVCE	2089745029	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 28 Murray St, Perth WA 6000	629.18
16/03/2023	\$APINVCE	2045764695	ELECTRICITY GENERATION AND RETAIL CORPORATIO	700 Wellington St, Perth WA 6000	702.93
16/03/2023	\$APINVCE	2037769163	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 24D Hay St, Perth WA 6000	234.33
16/03/2023	\$APINVCE	2069756334	ELECTRICITY GENERATION AND RETAIL CORPORATIO	13 King St, Perth WA 6000	460.90
16/03/2023	\$APINVCE	2065761690	ELECTRICITY GENERATION AND RETAIL CORPORATIO	13 St Georges Tce, Perth WA 600	1,207.36
16/03/2023	\$APINVCE	2081754833	ELECTRICITY GENERATION AND RETAIL CORPORATIO	153 Kensington St, East Perth WA 6004	111.88
16/03/2023	\$APINVCE	2021779598	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 302 Riverside Dr, Perth WA 6000	1,015.31
16/03/2023	\$APINVCE	2033779906	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Street Lighting	34,845.91
16/03/2023	\$APINVCE	2017781581	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 9003 City Farm Pl, East Perth WA 600	764.40
16/03/2023	\$APINVCE	2077757394	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Forrest Ave, East Perth WA 6004	553.89
16/03/2023	\$APINVCE	2009780434	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 483 U 1 Terrace Rd, Perth WA 6000	317.23
16/03/2023	\$APINVCE	2049767547	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U A 226 Adelaide Tce, Perth WA 6000	1,997.81
16/03/2023	\$APINVCE	2033778949	ELECTRICITY GENERATION AND RETAIL CORPORATIO	94 Moore St, East Perth WA 6004	424.51
16/03/2023	\$APINVCE	2085749691	ELECTRICITY GENERATION AND RETAIL CORPORATIO	9 Saunders St, East Perth WA 6004	168.77
16/03/2023	\$APINVCE	2029770433	ELECTRICITY GENERATION AND RETAIL CORPORATIO	351 Wellington St, Perth WA 6000	331.87
16/03/2023	\$APINVCE	2061755866	ELECTRICITY GENERATION AND RETAIL CORPORATIO	262 Hay St, East Perth WA 6004	111.58
16/03/2023	\$APINVCE	2013783148	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Queen St, Perth WA 6000	518.47
16/03/2023	\$APINVCE	2077756663	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 4 Bronte St, East Perth WA 6004	177.00
16/03/2023	\$APINVCE	2045763046	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 565 Terrace Rd, East Perth WA 6004	122.07
16/03/2023	\$APINVCE	2085749448	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 8 Royal St, East Perth WA 600	335.85
16/03/2023	\$APINVCE	2001811375	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 300 Adelaide Tce, East Perth WA 6004	530.89
16/03/2023	\$APINVCE	2005779551	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Terrace Rd, Perth WA 6000	328.98
16/03/2023	\$APINVCE	2029770433	ELECTRICITY GENERATION AND RETAIL CORPORATIO	351 Wellington St, Perth WA 6000	331.87
16/03/2023	\$APINVCE	2025769416	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U A 1 Wingfield Ave, Crawley WA 6009	642.47
16/03/2023	\$APINVCE	2045760615	ELECTRICITY GENERATION AND RETAIL CORPORATIO	8 Aberdeen St, Perth WA 6000	889.71
16/03/2023	\$APINVCE	2077753610	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 10020 Hackett Dr, Crawley WA 6009	291.14
16/03/2023	\$APINVCE	2077753611	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 0 Cooper St, Nedlands WA 6009	143.23
16/03/2023	\$APINVCE	2053757299	ELECTRICITY GENERATION AND RETAIL CORPORATIO	21 James St, Northbridge WA 600	313.72
16/03/2023	\$APINVCE	2077754627	ELECTRICITY GENERATION AND RETAIL CORPORATIO	: 20 Aberdeen St, Northbridge WA 6003	222.28
16/03/2023	\$APINVCE	2045767716	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U 6 420 Wellington St, Perth WA 600	3,529.35
16/03/2023	\$APINVCE	2069756224	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 901 U 2 Riverside Dr, Perth WA 6000	360.45
16/03/2023	\$APINVCE	2077757204	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 5 U St Hay St, Perth WA 6000	600.25
16/03/2023	\$APINVCE	2001811854	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 8003 U Cs Wellington St, Perth WA 60	357.56
16/03/2023	\$APINVCE	2093741237	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U Cs 2 Plain St, East Perth WA 6004	427.75
16/03/2023	\$APINVCE	2065761191	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Street Lighting	16,202.55
16/03/2023	\$APINVCE	2053757597	ELECTRICITY GENERATION AND RETAIL CORPORATIO	31 Goderich St, East Perth WA 6004	122.36
16/03/2023	\$APINVCE	2045764468	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 565 U B Victoria Ave, Perth WA 6000	446.33
16/03/2023	\$APINVCE	2097719124	ELECTRICITY GENERATION AND RETAIL CORPORATIO	42 Moore St, East Perth WA 6004	134.04
16/03/2023	\$APINVCE	2057762481	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Royal St, East Perth WA 6004	501.77
16/03/2023	\$APINVCE	2061756481	ELECTRICITY GENERATION AND RETAIL CORPORATIO	22 Eastbrook Tce, East Perth WA 6004	299.45
16/03/2023	\$APINVCE	2057760276	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U A 4 Hale St, East Perth WA 6004	154.59
16/03/2023	\$APINVCE	2009777526	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 56 Newcastle St, Perth WA 6000	299.68
Cheque/EFT Number 234383 BLACKWOODS ATKINS					879.98
16/03/2023	\$APINVCE	SI03948730	BLACKWOODS ATKINS	Civil Maintenance Tools	204.80
16/03/2023	\$APINVCE	SI04012661	BLACKWOODS ATKINS	60 rolls Expansion Joint (paving) for De	675.18
Cheque/EFT Number 234384 TLS Productions Pty Ltd					19,870.40
16/03/2023	\$APINVCE	INV-14900	TLS Productions Pty Ltd	Production supply and services - City of	19,870.40
Cheque/EFT Number 234385 ES2 PTY LTD					36,960.00
16/03/2023	\$APINVCE	INV-9784	ES2 PTY LTD	Checkpoint firewall refresh as per EXM00	21,560.00
16/03/2023	\$APINVCE	INV-9791	ES2 PTY LTD	PCI DSS Audit Year 1	15,400.00
Cheque/EFT Number 234386 OLEOLOGY					1,653.30



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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
16/03/2023	\$APINVCE	00018592	OLEOLOGY	Service Technician + Parts for WWTP (Was	1,081.30
16/03/2023	\$APINVCE	00018591	OLEOLOGY	Service Technician + Parts for WWTP (Was	572.00
Cheque/EFT Number 234387					67,740.96
16/03/2023	\$APINVCE	INV-4303	REDFISH TECHNOLOGIES PTY LTD	LEVEL 11 AV REFRESH PROJECT	67,740.96
Cheque/EFT Number 234388					65.00
16/03/2023	\$APINVCE	TI-01E8D-ED370	Woolworths Group Limited	Concierge Water & Amenities	65.00
Cheque/EFT Number 234389					1,050.00
16/03/2023	\$APINVCE	INV11258	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	100.00
16/03/2023	\$APINVCE	INV11250	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	450.00
16/03/2023	\$APINVCE	INV11237	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	500.00
Cheque/EFT Number 234390					102.40
16/03/2023	\$APINVCE	17027938	BROWNES FOODS OPERATIONS PTY LTD	Depot Weekly Milk Delivery 1 July 2022 -	102.40
Cheque/EFT Number 234391					1,936.44
16/03/2023	\$APINVCE	187925	GLOBAL SPILL CONTROL PTY LTD	Fuel cabinet	1,936.44
Cheque/EFT Number 234392					6,787.66
16/03/2023	\$APINVCE	INV-1561	CULTURE COUNTS(AUSTRALIA)PTY LTD	Event Impact Reporting - City of Light S	4,125.66
16/03/2023	\$APINVCE	INV-1560	CULTURE COUNTS(AUSTRALIA)PTY LTD	Birak Concert 2023 - Event Impact Report	2,662.00
Cheque/EFT Number 234393					1,176.67
16/03/2023	\$APINVCE	PSI026162	ICONIC PROPERTY SERVICES	26b Howe St Warehouse 3hrs weekly clean	561.00
16/03/2023	\$APINVCE	PSI026348	ICONIC PROPERTY SERVICES	Relief cover for Linus Sunday evening cl	615.67
Cheque/EFT Number 234394					11,554.43
16/03/2023	\$APINVCE	479528	A E HOSKINS & SONS	A E HOSKINS & SONS VARIOUS SITES - UNPLA	3,615.85
16/03/2023	\$APINVCE	479820	A E HOSKINS & SONS	A E HOSKINS & SONS VARIOUS SITES - UNPLA	922.78
16/03/2023	\$APINVCE	479744	A E HOSKINS & SONS	Admin office modification - Depot	7,015.80
Cheque/EFT Number 234395					264.00
16/03/2023	\$APINVCE	INV-12202	MICKTRIC EVENTS	Claisebrook in Concert - 25 Feb - Electr	264.00
Cheque/EFT Number 234396					386.50
16/03/2023	\$HRPAYJNL	EF 10/03/2023	AUSTRALIAN SERVICES UNION	Australian Services Union	51.80
16/03/2023	\$HRPAYJNL	F 10/03/2023	AUSTRALIAN SERVICES UNION	Australian Services Union	334.70
Cheque/EFT Number 234397					62,125.89
16/03/2023	\$APINVCE	2465	CLPM Pty Ltd	Langley Park Pump station - Conservation	62,125.89
Cheque/EFT Number 234398					8,140.00
16/03/2023	\$APINVCE	00019517	NATURAL AREA CONSULTING MANAGEMENT SERVICES	Natural Area Management - algae removal	8,140.00
Cheque/EFT Number 234399					600.00
16/03/2023	\$APINVCE	260223	NEVILLE JOSEPH COLLARD	Clean Up Australia Day 2023 WTC and Smok	600.00
Cheque/EFT Number 234400					715.00
16/03/2023	\$APINVCE	29509	PAULL & WARNER ACCIDENT REPAIR CENTRE PERTH PTY LTD	Repairs to vehicle under excess	715.00
Cheque/EFT Number 234401					55,781.00
16/03/2023	\$APINVCE	23102	The trustee for Philip Griffiths Architects Trust t/as Griffiths Architects	The trustee for Philip Griffiths Architects Trust t/as GRFT000145 - Design of Forrest Pl Remedia	55,781.00
Cheque/EFT Number 234402					48,888.86
16/03/2023	\$APINVCE	742676	FLEETCARE PTY LTD	Fleetcare management services	16,885.66
16/03/2023	\$APINVCE	745863	FLEETCARE PTY LTD	Fleetcare Novated Lease 2022-23	14,268.74
16/03/2023	\$APINVCE	745862	FLEETCARE PTY LTD	Fleetcare management services for Febua	17,734.46
Cheque/EFT Number 234403					1,800.00
16/03/2023	\$APINVCE	I0039829	North Metropolitan Tafe	Civil Maintenance - Training	1,800.00
Cheque/EFT Number 234404					2,107.40
16/03/2023	\$APINVCE	775272	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	Uniform shirts for Tai	235.51
16/03/2023	\$APINVCE	775273	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	staff uniform	337.89
16/03/2023	\$APINVCE	775271	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	Replacement uniform	621.92
16/03/2023	\$APINVCE	775275	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	Uniform	43.49
16/03/2023	\$APINVCE	773550	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	CH Uniform	400.35
16/03/2023	\$APINVCE	775274	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	Surveillance Uniform	468.24
Cheque/EFT Number 234405					350.00
16/03/2023	\$APINVCE	PPRO-1024	Bubble Nebula Pty Ltd t/as Perth Traffic Auditing & Consult Consulting	Basic Worksite Traffic Management Traini	350.00
Cheque/EFT Number 234406					3,998.08
16/03/2023	\$APINVCE	4479220	Programmed Skilled Workforce Limited	Casual Surveillance Officer Persolkelly	1,184.83
16/03/2023	\$APINVCE	4505190	Programmed Skilled Workforce Limited	Wages for temporary agency graphic desi	2,813.25
Cheque/EFT Number 234407					11,660.00
16/03/2023	\$APINVCE	INV-03584	URBAQUA LTD	Provide Advice on Water Management Issue	5,500.00
16/03/2023	\$APINVCE	INV-03597	URBAQUA LTD	Line 1 : Development of Integrated Water	6,160.00
Cheque/EFT Number 234408					1,149.50
16/03/2023	\$APINVCE	00061854	INTERACTCARD PTY LTD	PRINTER CONSUMABLES - QUOTE00061854 Con	910.25
16/03/2023	\$APINVCE	00061869	INTERACTCARD PTY LTD	PRINTER CONSUMABLES - QUOTE00061854 Con	239.25
Cheque/EFT Number 234409					2,134.00
16/03/2023	\$APINVCE	DOC0042581	DDL Australia Pty Ltd t/as Lumify Group	Professional Development	2,134.00
Cheque/EFT Number 234410					4,119.50
16/03/2023	\$APINVCE	SI-118746	TIM DAVIES LANDSCAPING PTY LTD	Green wall maintenance at the City Libra	1,914.00
16/03/2023	\$APINVCE	SI-118747	TIM DAVIES LANDSCAPING PTY LTD	Green wall maintenance at the City Libra	2,205.50
Cheque/EFT Number 234411					622.85
16/03/2023	\$APINVCE	9041837281	WINC AUSTRALIA PTY LTD	Stationery and cleaning parking team At	76.97
16/03/2023	\$APINVCE	9041826553	WINC AUSTRALIA PTY LTD	Community Development Stationarity Order	138.82



Schedule of Accounts Paid - Municipal Fund
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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
16/03/2023	\$APINVCE	9041848681	WINC AUSTRALIA PTY PTD	Level 4 Stationery, Kitchen Consumables	68.97
16/03/2023	\$APINVCE	9041807321	WINC AUSTRALIA PTY PTD	Level 8 Stationery and Kitchen Supply 20	61.01
16/03/2023	\$APINVCE	9041811513	WINC AUSTRALIA PTY PTD	Parks Coffee, Tea and Drinking Chocolate	51.91
16/03/2023	\$APINVCE	9041820712	WINC AUSTRALIA PTY PTD	Community Development Stationarity Order	122.41
16/03/2023	\$APINVCE	9041808693	WINC AUSTRALIA PTY PTD	Stationery supplies Parking Attn: Procu	90.56
16/03/2023	\$APINVCE	9041805493	WINC AUSTRALIA PTY PTD	Stationery, catering and cleaning suppli	4.05
16/03/2023	\$APINVCE	9041794206	WINC AUSTRALIA PTY PTD	Stationery and cleaning supplies for par	8.15
Cheque/EFT Number 234412 Centre for Entrepreneurial Research and Innovation Limited (CERI)					6,600.00
16/03/2023	\$APINVCE	00000437	Centre for Entrepreneurial Research and Innovation	Economic Development Sponsorship 22/23 A	6,600.00
Cheque/EFT Number 234413 FOOD TECHNOLOGY SERVICES PTY LTD					31,141.53
16/03/2023	\$APINVCE	00004780	FOOD TECHNOLOGY SERVICES PTY LTD	Food Business and Public Building Inspec	31,141.53
Cheque/EFT Number 234414 The Trustee for Clarke Family Trust t/as Creative Spaces					220.00
16/03/2023	\$APINVCE	00002091	The Trustee for Clarke Family Trust t/as Creative Spa	Temporary Northbridge plaque production	220.00
Cheque/EFT Number 234415 ACE SECURITY AND EVENTS SERVICES					1,684.72
16/03/2023	\$APINVCE	00009244	ACE SECURITY AND EVENTS SERVICES	Security for Town Hall events - Ordered	933.57
16/03/2023	\$APINVCE	00009247	ACE SECURITY AND EVENTS SERVICES	Claisebrook in Concert - Security Serv	751.15
Cheque/EFT Number 234416 GMF CONTRACTORS					2,719.78
16/03/2023	\$APINVCE	JINV629679	GMF CONTRACTORS	In-situ conc kerb installation at Moore	2,719.78
Cheque/EFT Number 234417 ONE 20 Productions					3,258.75
16/03/2023	\$APINVCE	15550	ONE 20 Productions	Claisebrook in Concert - Stage, audio an	3,258.75
Cheque/EFT Number 234418 ESSENTIAL FIRE SERVICES PTY LTD					12,061.61
16/03/2023	\$APINVCE	960505M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	447.70
16/03/2023	\$APINVCE	960575M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	242.00
16/03/2023	\$APINVCE	959985M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	242.00
16/03/2023	\$APINVCE	947055M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	727.65
16/03/2023	\$APINVCE	957025M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	273.90
16/03/2023	\$APINVCE	950965M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	638.00
16/03/2023	\$APINVCE	941095M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	212.30
16/03/2023	\$APINVCE	956185M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	363.00
16/03/2023	\$APINVCE	951735M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	363.00
16/03/2023	\$APINVCE	960985M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES PLANNED MAINTENANCE 22/23	8,552.06
Cheque/EFT Number 234419 The Trustee for Hayto Trust t/as SoCo Studios					1,105.50
16/03/2023	\$APINVCE	00003263	The Trustee for Hayto Trust t/as SoCo Studios	Liberty Lane video	660.00
16/03/2023	\$APINVCE	00003264	The Trustee for Hayto Trust t/as SoCo Studios	Sizzle Reel for Aus Day Event	445.50
Cheque/EFT Number 234420 BEN TAYLOR					300.00
16/03/2023	\$APINVCE	080323	BEN TAYLOR	Elders Advisory Group Meeting	300.00
Cheque/EFT Number 234421 NOEL NANNUP					300.00
16/03/2023	\$APINVCE	080323	NOEL NANNUP	Elders Advisory Group Meeting	300.00
Cheque/EFT Number 234422 JOELZ PTY LTD T/AS BAX SERVICES					9,845.00
16/03/2023	\$APINVCE	00000356	JOELZ PTY LTD T/AS BAX SERVICES	Claisebrook Channel Cleaning Service	9,845.00
Cheque/EFT Number 234423 Freedom Fairies Pty Ltd					2,007.50
16/03/2023	\$APINVCE	INV-3635	Freedom Fairies Pty Ltd	Claisebrook in Concert - Kid-friendly ac	2,007.50
Cheque/EFT Number 234424 Albert McNamara					300.00
16/03/2023	\$APINVCE	080323	Albert McNamara	Elders Advisory Group Meeting	300.00
Cheque/EFT Number 234425 Irene McNamara					300.00
16/03/2023	\$APINVCE	080323	Irene McNamara	Elders Advisory Group Meeting	300.00
Cheque/EFT Number 234426 3 Logix Pty Ltd					2,286.90
16/03/2023	\$APINVCE	11028087	3 Logix Pty Ltd	Annual Renewal Waste Track access 01/07/	2,286.90
Cheque/EFT Number 234427 Access Without Barriers Pty Ltd t/as AWB Co					12,371.04
16/03/2023	\$APINVCE	114816	Access Without Barriers Pty Ltd t/as AWB Co	AWB UNPLANNED MAINTENANCE - 2022/23 FY.	12,371.04
Cheque/EFT Number 234428 SUEZ RECYCLING & RECOVERY PTY LTD					12,882.65
16/03/2023	\$APINVCE	166652	SUEZ RECYCLING & RECOVERY PTY LTD	SIDELIFT OPERATIONS OF CRAWLEY/NEDLANDS	5,940.00
16/03/2023	\$APINVCE	52395788	SUEZ RECYCLING & RECOVERY PTY LTD	Parks Refuse & Greenswaste Disposal for	6,942.65
Cheque/EFT Number 234429 FARLEY STEWART GARLETT					300.00
16/03/2023	\$APINVCE	080323	FARLEY STEWART GARLETT	Elders Advisory Group Meeting	300.00
Cheque/EFT Number 234430 MURIEL BOWIE					300.00
16/03/2023	\$APINVCE	080323	MURIEL BOWIE	Elders Advisory Group Meeting	300.00
Cheque/EFT Number 234431 CENTRAL CITY HEALTH PROFESSIONALS					606.00
16/03/2023	\$APINVCE	0117214	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	99.00
16/03/2023	\$APINVCE	0117135	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
16/03/2023	\$APINVCE	0116984	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
16/03/2023	\$APINVCE	0116983	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
Cheque/EFT Number 234432 INLOGIK PTY LIMITED					462.78
16/03/2023	\$APINVCE	IN000064966	INLOGIK PTY LIMITED	Promaster Fees for 2022-2023	462.78
Cheque/EFT Number 234433 CLEANAWAY EQUIPMENT SERVICES PTY LTD					573.33
16/03/2023	\$APINVCE	2695914	CLEANAWAY EQUIPMENT SERVICES PTY LTD	Collection of Oily Rags + Used Disposal	573.33
Cheque/EFT Number 234434 The Trustee for L Jeffery Family Trust t/as Cockburn Party H Cockburn Party Hire					2,300.60
16/03/2023	\$APINVCE	00010394	The Trustee for L Jeffery Family Trust t/as Cockburn Party Hire	Claisebrook in Concert - Marquees & Equi	2,300.60
Cheque/EFT Number 234435 ARI (AUST) PTY LTD T/AS THE WORKERS SHOP					2,068.00
16/03/2023	\$APINVCE	TWS - 58193	ARI (AUST) PTY LTD T/AS THE WORKERS SHOP	CSA Uniforms	2,068.00
Cheque/EFT Number 234436 SOPHIE LOUISE DENNIS T/AS ALL THE LIGHTS					5,940.00



Schedule of Accounts Paid - Municipal Fund
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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
16/03/2023	\$APINVCE	INV-0139	SOPHIE LOUISE DENNIS T/AS ALL THE LIGHTS	City of Light events - Roving LED Angel	5,940.00
Cheque/EFT Number 234437					2,041.27
The Trustee for Green and Hood Family Trusts t/a Perth Milk Perth Milk Supplies					
16/03/2023	\$APINVCE	4044	The Trustee for Green and Hood Family Trusts t/a Pe Milk for parking crib rooms and tech ser		209.80
16/03/2023	\$APINVCE	4240	The Trustee for Green and Hood Family Trusts t/a Pe Monthly milk order for LG Hub ICT and PK		230.00
16/03/2023	\$APINVCE	4244	The Trustee for Green and Hood Family Trusts t/a Pe Milk - Level 2 kitchen		268.66
16/03/2023	\$APINVCE	4246	The Trustee for Green and Hood Family Trusts t/a Pe iCity Kiosk - Milk Supply Customer No 29		24.40
16/03/2023	\$APINVCE	4291	The Trustee for Green and Hood Family Trusts t/a Pe Citiplace Rest Centre milk supply		48.80
16/03/2023	\$APINVCE	4248	The Trustee for Green and Hood Family Trusts t/a Pe COP Catering Milk Supplies		100.65
16/03/2023	\$APINVCE	4242	The Trustee for Green and Hood Family Trusts t/a Pe Milk Supply for Level 5		222.65
16/03/2023	\$APINVCE	4233	The Trustee for Green and Hood Family Trusts t/a Pe Level 6 Milk supply A/c 2897 - 22/23 FY		122.00
16/03/2023	\$APINVCE	4249	The Trustee for Green and Hood Family Trusts t/a Pe Milk for parking crib rooms and tech ser		160.80
16/03/2023	\$APINVCE	4043	The Trustee for Green and Hood Family Trusts t/a Pe COP Catering Milk Supplies		122.00
16/03/2023	\$APINVCE	4241	The Trustee for Green and Hood Family Trusts t/a Pe Milk Level 1 22/23 FY Account 2986		167.75
16/03/2023	\$APINVCE	4250	The Trustee for Green and Hood Family Trusts t/a Pe Citywatch milk supplies 22/23 FY Change		119.76
16/03/2023	\$APINVCE	4169	The Trustee for Green and Hood Family Trusts t/a Pe CPP Operations Milk Supply PCEC		244.00
Cheque/EFT Number 234438					803.00
GOLDGEM INVESTMENTS PTY LTD T/A ALLFLOW INDUSTRIAL					
16/03/2023	\$APINVCE	GS-22533	GOLDGEM INVESTMENTS PTY LTD T/A ALLFLOW IND Quarterly Water / Oil Test for Depot Oil		803.00
Cheque/EFT Number 234439					333.32
DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUSTRALIA					
16/03/2023	\$APINVCE	498931229	DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUS Paint and Hardware supplies for use in G		180.36
16/03/2023	\$APINVCE	499000841	DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUS Paint and Hardware supplies for use in G		87.26
16/03/2023	\$APINVCE	498976301	DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUS Paint and Hardware supplies for use in G		65.70
Cheque/EFT Number 234440					869.00
DIRECT MEMORY ACCESS PTY LTD					
16/03/2023	\$APINVCE	01507896	DIRECT MEMORY ACCESS PTY LTD	ADDITIONAL POWER ADAPTER FOR DELL LAPTOP	869.00
Cheque/EFT Number 234441					471.90
THE TRUSTEE FOR THE D & J ROSE FAMILY TRUST T/A POOLEGRAVE POOLGRAVE SIGNS & ENG					
16/03/2023	\$APINVCE	00023901	THE TRUSTEE FOR THE D & J ROSE FAMILY TRUST T/Staff Desk Plates 18 desk plates and 5		471.90
Cheque/EFT Number 234442					144.65
GPC Asia Pacific Pty Ltd T/AS NAPA					
16/03/2023	\$APINVCE	1970114456	GPC Asia Pacific Pty Ltd T/AS NAPA	LED Battery Beacon for Loan / Test of Ba	96.80
16/03/2023	\$APINVCE	1970113392	GPC Asia Pacific Pty Ltd T/AS NAPA	Air Con Drive Belts for Parks Hino Truck	47.85
Cheque/EFT Number 234443					561.00
Lionel Samson Packaging Unit Trust t/asSadleirs Packaging AU					
16/03/2023	\$APINVCE	123681	Lionel Samson Packaging Unit Trust t/asSadleirs PackOrange Rubbish Bags 20 Cartons		561.00
Cheque/EFT Number 234444					5,189.20
EAST PERTH COMMUNITY SAFETY GROUP T/AS EAST PERTH COMMUNITY					
16/03/2023	\$APINVCE	2023_02	EAST PERTH COMMUNITY SAFETY GROUP T/AS EAST Claisebrook in Concert - Event Flyer (x2)		189.20
16/03/2023	\$APINVCE	2023_01	EAST PERTH COMMUNITY SAFETY GROUP T/AS EAST Local Activation Grant 2022/23 East Pert		5,000.00
Cheque/EFT Number 234445					123.00
Trustee for the Chelmsford Trust t/as St Anne's Florists & G St Anne's Florists					
16/03/2023	\$APINVCE	00115341	Trustee for the Chelmsford Trust t/as St Anne's FloristFlowers		123.00
Cheque/EFT Number 234446					1,186.96
J.H. FLUID TRANSFER SOLUTIONS PTY LTD T/AS PIRTEK MALAGA					
16/03/2023	\$APINVCE	ML-T00054454	J.H. FLUID TRANSFER SOLUTIONS PTY LTD T/AS PIRTEK Replaced HYD + High Pressure Hoses for D		1,186.96
Cheque/EFT Number 234447					7,260.00
Moore Australia (WA) Pty Ltd as agent					
16/03/2023	\$APINVCE	428485	Moore Australia (WA) Pty Ltd as agent	Review of the Effectiveness of the Audit	7,260.00
Cheque/EFT Number 234448					4,333.86
HERITAGE WAY PTY LTD (DOMUS NURSERY)					
16/03/2023	\$APINVCE	168174	HERITAGE WAY PTY LTD (DOMUS NURSERY)	Australian native plants for the Austral	946.35
16/03/2023	\$APINVCE	169030	HERITAGE WAY PTY LTD (DOMUS NURSERY)	Autumn plants for Parks Central	2,944.81
16/03/2023	\$APINVCE	167267	HERITAGE WAY PTY LTD (DOMUS NURSERY)	Supply 45 plants 175mm pots	442.70
Cheque/EFT Number 234449					6,462.22
RICOH AUSTRALIA PTY LTD					
16/03/2023	\$APINVCE	14560915	RICOH AUSTRALIA PTY LTD	Ricoh Corporate Fleet Monthly Printing C	5,283.61
16/03/2023	\$APINVCE	14555535	RICOH AUSTRALIA PTY LTD	Ricoh printer Maintenance print room 202	1,178.61
Cheque/EFT Number 234450					2,673.00
ELISDI PTY LTD T/AS PARTIES KIDS REMEMBER					
16/03/2023	\$APINVCE	206170	ELISDI PTY LTD T/AS PARTIES KIDS REMEMBER	City of Light Entertainment, Silent Disc	1,336.50
16/03/2023	\$APINVCE	206176	ELISDI PTY LTD T/AS PARTIES KIDS REMEMBER	City of Light Entertainment, Silent Disc	1,336.50
Cheque/EFT Number 234451					150.10
THE GRIFFITH FAMILY TRUST T/AS SUPERSTOCK SERVICES SUPERSTOCK FOOD SERVICES					
16/03/2023	\$APINVCE	40536893	THE GRIFFITH FAMILY TRUST T/AS SUPERSTOCK SERV SUPERSTOCK - SUPPLY OF FOOD AND BEVERAGE		150.10
Cheque/EFT Number 234452					5,074.55
The Trustee for East Perth Yoga Unit Trust t/as Urban Om					
16/03/2023	\$APINVCE	INV-0006	The Trustee for East Perth Yoga Unit Trust t/as Urban Small Business Bounce Back Grant 21/22 U		5,074.55
Cheque/EFT Number 234453					1,113.04
Ball & Doggett Pty Ltd					
16/03/2023	\$APINVCE	INV002652661	Ball & Doggett Pty Ltd	SRA3 Paper Supply	1,113.04
Cheque/EFT Number 234454					7.20
PATRICIA HOLMES					
16/03/2023	\$APINVCE	230223	PATRICIA HOLMES	Craft Stall 22/11/22 - 17/01/23	7.20
Cheque/EFT Number 234455					186.30
YVONNE MARY PETHER					
16/03/2023	\$APINVCE	230223	YVONNE MARY PETHER	Craft Stall 22/11/22 - 17/01/23	186.30
Cheque/EFT Number 234456					157.05
JEAN MACKIE					
16/03/2023	\$APINVCE	230223	JEAN MACKIE	Craft Stall 22/11/22 - 17/01/23	157.05
Cheque/EFT Number 234457					70.20
ANNE DOUGLAS					
16/03/2023	\$APINVCE	230223	ANNE DOUGLAS	Craft Stall 22/11/22 - 17/01/23	70.20
Cheque/EFT Number 234458					54.88
SAI GLOBAL AUSTRALIA PTY LTD					
16/03/2023	\$APINVCE	SAIG11S-1258876	SAI GLOBAL AUSTRALIA PTY LTD	Australian Standards - Urban Green Infra	54.88
Cheque/EFT Number 234459					560.00
DAVID YEUNG T/AS CAR CARE(WA)KEWDALE					
16/03/2023	\$APINVCE	3011	DAVID YEUNG T/AS CAR CARE(WA)KEWDALE	Cleaning of pool cars for the year	320.00
16/03/2023	\$APINVCE	3005	DAVID YEUNG T/AS CAR CARE(WA)KEWDALE	Cleaning of Council owned vehicle	80.00
16/03/2023	\$APINVCE	3006	DAVID YEUNG T/AS CAR CARE(WA)KEWDALE	car cleaning	160.00
Cheque/EFT Number 234460					5,456.00
Equilibrium Interactive Pty Ltd					
16/03/2023	\$APINVCE	10969	Equilibrium Interactive Pty Ltd	Search Engine Optimisation, Data and Ana	5,456.00



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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
Cheque/EFT Number 234461					2,997.50
16/03/2023	\$APINVCE	1128082	LP Aiken, DJ Beer & et.al partnership t/as Thomson Geer	LP Aiken, DJ Beer & et.al partnership t/as Thomson (Legal advice - Case 22-002-PLANDEV-G	2,997.50
Cheque/EFT Number 234462					787.60
16/03/2023	\$APINVCE	1X028688	Tyres 4U Pty Limited	Puncture Repairs + A/H's Call Out	160.60
16/03/2023	\$APINVCE	1X028686	Tyres 4U Pty Limited	Puncture Repairs + A/H's Call Out	112.20
16/03/2023	\$APINVCE	1X028687	Tyres 4U Pty Limited	Puncture Repairs + A/H's Call Out	118.80
16/03/2023	\$APINVCE	1X028647	Tyres 4U Pty Limited	Puncture Repairs + A/H's Call Out	396.00
Cheque/EFT Number 234463					19,621.77
16/03/2023	\$APINVCE	HPL75752	Hoban Recruitment Pty Ltd	Civil Maintenance Agency Staff	2,708.03
16/03/2023	\$APINVCE	HPL75753	Hoban Recruitment Pty Ltd	Mechanic Labour Hire 29.5Hrs W/E - 5/02/	1,135.04
16/03/2023	\$APINVCE	HPL74286	Hoban Recruitment Pty Ltd	Mechanic Labour Hire 29.5Hrs W/E - 5/02/	2,232.24
16/03/2023	\$APINVCE	HPL75751	Hoban Recruitment Pty Ltd	Contract Parking Technicians for Technic	1,833.15
16/03/2023	\$APINVCE	HPL75754	Hoban Recruitment Pty Ltd	CPP Operations Contract Labour Hire. WAL	9,880.16
16/03/2023	\$APINVCE	HPL75750	Hoban Recruitment Pty Ltd	Contract Parking Technicians for Technic	1,833.15
Cheque/EFT Number 234464					94,299.51
16/03/2023	\$APINVCE	24500-26A	Absolute Stone Paving P/L	Roe Street - Granite Kerbs & Pavers This	94,299.51
Cheque/EFT Number 234465					9,205.79
16/03/2023	\$APINVCE	1847	Aboriginal United Services Pty Ltd	AUS Contract Labour at CDS Depot Northbr	9,205.79
Cheque/EFT Number 234466					1,197.87
16/03/2023	\$APINVCE	35656	BELL TRADING TRUST T/AS NORTH STAR SECURITY	VARIOUS SITES - UNPLANNED ACCESS CONTROL	275.00
16/03/2023	\$APINVCE	35587	BELL TRADING TRUST T/AS NORTH STAR SECURITY	VARIOUS SITES - UNPLANNED ACCESS CONTROL	694.62
16/03/2023	\$APINVCE	35588	BELL TRADING TRUST T/AS NORTH STAR SECURITY	VARIOUS SITES - UNPLANNED ACCESS CONTROL	228.25
Cheque/EFT Number 234467					230.37
16/03/2023	\$APINVCE	105947	Go Doors Pty Ltd	Auto Door Reactive Maintenance FY 22/23	230.37
Cheque/EFT Number 234468					8,415.00
16/03/2023	\$APINVCE	INV-0478	Sage Consulting Engineers Pty Ltd	COP Carpark Lighting Upgrade - Design	8,415.00
Cheque/EFT Number 234469					541.50
16/03/2023	\$APINVCE	271527	Diamond Locksmiths Pty Ltd t/as Diamond Lock & Security	VARIOUS SITES - UNPLANNED MAINTENANCE -	541.50
Cheque/EFT Number 234470					24,797.85
16/03/2023	\$APINVCE	1013	The Trustee for Insieme t/as Perth Terrazzo & Concrete Solutions	Concrete Refurbishment Concrete Seats Murray Stre	24,797.85
Cheque/EFT Number 234471					1,198.26
16/03/2023	\$APINVCE	36530	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	256.66
16/03/2023	\$APINVCE	36541	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	275.00
16/03/2023	\$APINVCE	36540	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	275.00
16/03/2023	\$APINVCE	36484	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	88.00
16/03/2023	\$APINVCE	36542	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	303.60
Cheque/EFT Number 234472					115.50
16/03/2023	\$APINVCE	332492	FreshExchange Pty Ltd	FRESH EXCHANGE - FRUIT AND VEGETABLES.	115.50
Cheque/EFT Number 234473					46,083.13
16/03/2023	\$APINVCE	10737	The Trustee for the DDR Family Trust DDR Consult	Causeway Pedestrian & Cyclist Bridge Con	19,551.13
16/03/2023	\$APINVCE	10736	The Trustee for the DDR Family Trust DDR Consult	Elizabeth Quay Normalisation Consultancy	22,913.00
16/03/2023	\$APINVCE	10738	The Trustee for the DDR Family Trust DDR Consult	Waterbank Consultancy	3,619.00
Cheque/EFT Number 234474					106.60
16/03/2023	\$APINVCE	27041	Department of Transport	Vehicle Rego Searches VicRoads 22/23 So	106.60
Cheque/EFT Number 234475					31,483.11
16/03/2023	\$APINVCE	INV-0855	Event Safety Management Pty Ltd	HVM implementation City of Light Feb EQ	28,661.61
16/03/2023	\$APINVCE	INV-0849	Event Safety Management Pty Ltd	Traffic and HVM Plan design City of Ligh	2,821.50
Cheque/EFT Number 234476					1,892.00
16/03/2023	\$APINVCE	INV-2099	Fiscus Consulting Pty Ltd t/as Cadsult IDS	Ozone Reserve Pump Station Switchboard T	1,892.00
Cheque/EFT Number 234477					4,917.00
16/03/2023	\$APINVCE	2302COP01	The Trustee for Wheeler Bishop Family Trust t/as Landscape Planners	Lar Stirling Gardens Root Bridge Detailed De	4,917.00
Cheque/EFT Number 234478					5,447.04
16/03/2023	\$APINVCE	70577	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	229.89
16/03/2023	\$APINVCE	70748	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	1,276.67
16/03/2023	\$APINVCE	70607	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	173.33
16/03/2023	\$APINVCE	70734	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	155.22
16/03/2023	\$APINVCE	70712	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	155.22
16/03/2023	\$APINVCE	70857	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	502.28
16/03/2023	\$APINVCE	71163	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	565.24
16/03/2023	\$APINVCE	70791	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	182.05
16/03/2023	\$APINVCE	70951	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	425.55
16/03/2023	\$APINVCE	70760	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	455.75
16/03/2023	\$APINVCE	70691	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	182.05
16/03/2023	\$APINVCE	70730	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	136.53
16/03/2023	\$APINVCE	70721	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	1,007.26
Cheque/EFT Number 234479					3,784.00
16/03/2023	\$APINVCE	INV-1496	The Trustee for MFC Trust t/as Menegola Flooring Company	ABERDEEN CDS - VINYL FLOOR REPAIRS	3,784.00
Cheque/EFT Number 234480					22,279.79
16/03/2023	\$APINVCE	INV-0408	Wright Welding & Fabrication Pty Ltd	Hopper / Compactor Major Weld Rebuild -	19,555.31
16/03/2023	\$APINVCE	INV-0409	Wright Welding & Fabrication Pty Ltd	General street lighting maintenance	2,724.48
Cheque/EFT Number 234481					778.80
16/03/2023	\$APINVCE	INV-0409	Oh Hey WA Pty Ltd	General street lighting maintenance	778.80



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
16/03/2023	\$APINVCE	INV-0216	Oh Hey WA Pty Ltd	Small Business Bounce Back 21/22 Oh Hey	778.80
Cheque/EFT Number 234482					11,250.00
16/03/2023	\$APINVCE	C1136456-0002	Haka for Life Inc	Local Activation Grant 22/23 Ngala Mauma	11,250.00
Cheque/EFT Number 234483					875.60
16/03/2023	\$APINVCE	00086680	LBD Supply Pty Ltd formerly t/as HESWA Hyperlift	10mm Shackles / Hammer Locks for Ties Do	105.60
16/03/2023	\$APINVCE	00085993	LBD Supply Pty Ltd formerly t/as HESWA Hyperlift	Gantry and Ladder checks, Ozone and John	770.00
Cheque/EFT Number 234484					22,325.49
16/03/2023	\$APINVCE	0016399828	Corporate Travel Management Group Pty Ltd (CTM)	Travel and Accommodation to attend the C	822.53
16/03/2023	\$APINVCE	1.0016320401	Corporate Travel Management Group Pty Ltd (CTM)	CEO CCCLM Sydney Travel 13-15 Dec 2022	400.02
16/03/2023	\$APINVCE	1.0016329407	Corporate Travel Management Group Pty Ltd (CTM)	Travel - World Energy Cities Partnership	21,102.94
Cheque/EFT Number 234485					1,193.50
16/03/2023	\$APINVCE	INV-1177	The Trustee for Signcode Australia Trading Trust t/as Consultant for Gateway Markers Stage 2 -		1,193.50
Cheque/EFT Number 234486					34,968.64
16/03/2023	\$APINVCE	28198	The Trustee for the Gilmour Trust t/as Gilmour & JooTEST&TAG - VARIOUS SITES - PLANNED MAINT		1,266.05
16/03/2023	\$APINVCE	28262	The Trustee for the Gilmour Trust t/as Gilmour & JooTEST&TAG - VARIOUS SITES - PLANNED MAINT		30,233.06
16/03/2023	\$APINVCE	28894	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		1,193.24
16/03/2023	\$APINVCE	28880	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		561.00
16/03/2023	\$APINVCE	28895	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		226.47
16/03/2023	\$APINVCE	28812	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		159.50
16/03/2023	\$APINVCE	28885	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		297.00
16/03/2023	\$APINVCE	28893	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		164.25
16/03/2023	\$APINVCE	28879	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		371.25
16/03/2023	\$APINVCE	28813	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		494.82
Cheque/EFT Number 234487					2,255.00
16/03/2023	\$APINVCE	INV0001966	Encycle Consulting Pty Ltd	WMP Training - Rachel Edmundson	2,255.00
Cheque/EFT Number 234488					3,410.00
16/03/2023	\$APINVCE	SBG00508	Perth Ent Pty Ltd t/as Bivouac Canteen and Bar	Small Business Bounce Back 21/22 Bivouac	3,410.00
Cheque/EFT Number 234489					8,250.00
16/03/2023	\$APINVCE	3493	Westcycle Incorporated	Local Activation Grant 22/23 WestCycle I	8,250.00
Cheque/EFT Number 234490					348.70
16/03/2023	\$APINVCE	00203777	The Trustee for Cobber Trust t/as Imperial Glass	iCity Kiosk Drill 3x holes into customer	348.70
Cheque/EFT Number 234491					12,981.27
16/03/2023	\$APINVCE	542944	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		8,391.52
16/03/2023	\$APINVCE	542954	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		1,168.38
16/03/2023	\$APINVCE	542938	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		594.00
16/03/2023	\$APINVCE	542955	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		421.12
16/03/2023	\$APINVCE	542939	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		148.50
16/03/2023	\$APINVCE	542941	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		170.50
16/03/2023	\$APINVCE	542942	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		247.50
16/03/2023	\$APINVCE	542945	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		297.00
16/03/2023	\$APINVCE	542949	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		297.00
16/03/2023	\$APINVCE	542952	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		255.75
16/03/2023	\$APINVCE	542818	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		198.00
16/03/2023	\$APINVCE	542950	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		297.00
16/03/2023	\$APINVCE	542882	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		396.00
16/03/2023	\$APINVCE	542822	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		99.00
Cheque/EFT Number 234492					275.00
16/03/2023	\$APINVCE	1421895A	The Trustee for the Deloitte Trading Trust	Deloitte Treasury Services Agreement	275.00
Cheque/EFT Number 234493					6,723.75
16/03/2023	\$APINVCE	11571	Converge International Pty Ltd	Employee Assistance Program	893.75
16/03/2023	\$APINVCE	10854	Converge International Pty Ltd	Employee Assistance Program	3,630.00
16/03/2023	\$APINVCE	11570	Converge International Pty Ltd	Employee Assistance Program	2,200.00
Cheque/EFT Number 234494					210.00
16/03/2023	\$APINVCE	21	Christopher Mark Ehlers (Beatles to Buble)	Entertainment for Valentines Day Lunch B	210.00
Cheque/EFT Number 234495					1,749.00
16/03/2023	\$APINVCE	INV-13426	Kinnect Training Pty Ltd	Civil Maintenance Silica Awareness Cours	1,749.00
Cheque/EFT Number 234496					17,050.00
16/03/2023	\$APINVCE	0023068	The Trustee for the Consulting Engineering Unit Trus Conduct visual condition assessment and		17,050.00
Cheque/EFT Number 234497					210.00
16/03/2023	\$APINVCE	259534	Amber Justine Applebee Mollydag Faces	Claisebrook in Concert - Face painter	210.00
Cheque/EFT Number 234498					124.28
16/03/2023	\$APINVCE	4033372412	Boc Gases Australia Ltd	Hire Of Gases Bottles for Welding at Dep	120.79
16/03/2023	\$APINVCE	4033446777	Boc Gases Australia Ltd	Dry Ice for mosquito traps Do not email	3.49
Cheque/EFT Number 234499					51,846.29
16/03/2023	\$APINVCE	FEBRUARY 2023	Building and Construction Industry Training Board CcReconciliation of BCITF 28/2/23		51,846.29
Cheque/EFT Number 234500					1,252.35
16/03/2023	\$APINVCE	2404/99811864	BUNNINGS BUILDING SUPPLIES P/L	Lopper Compound Bypass Cuts 45mm 6x	316.26
16/03/2023	\$APINVCE	2404/99811866	BUNNINGS BUILDING SUPPLIES P/L	Turpentine & 3/16" drill bits	203.60
16/03/2023	\$APINVCE	2404/99811865	BUNNINGS BUILDING SUPPLIES P/L	Turpentine & 3/16" drill bits	90.00
16/03/2023	\$APINVCE	2404/01641763	BUNNINGS BUILDING SUPPLIES P/L	4 Outlet Power Board for Main Office Des	38.40
16/03/2023	\$APINVCE	2404/01541828	BUNNINGS BUILDING SUPPLIES P/L	VARIOUS SITES - SUPPLY OF GENERAL HARDWA	263.16



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
16/03/2023	\$APINVCE	2404/01375184	BUNNINGS BUILDING SUPPLIES P/L	Supplies for parklet restorations	38.95
16/03/2023	\$APINVCE	2404/01373228	BUNNINGS BUILDING SUPPLIES P/L	DTA Boss 125mm Grinding Wheel	63.63
16/03/2023	\$APINVCE	2260/00648181	BUNNINGS BUILDING SUPPLIES P/L	Carpenters Painting Supplies	165.22
16/03/2023	\$APINVCE	2404/01373230	BUNNINGS BUILDING SUPPLIES P/L	Parking Maintenance Stores / Materials	73.13
Cheque/EFT Number 234501 AMPOL AUSTRALIA PETROLEUM PTY LTD					3,902.25
16/03/2023	\$APINVCE	9428216391	AMPOL AUSTRALIA PETROLEUM PTY LTD	Diesel Fuel For City Watch Depot - Parks	3,902.25
Cheque/EFT Number 234502 Cameron Chisholm & Nicol (WA) Pty Ltd					825.00
16/03/2023	\$APINVCE	2023	Cameron Chisholm & Nicol (WA) Pty Ltd	Design Review Panel Sitting Fee PLEASE	825.00
Cheque/EFT Number 234503 CENTRECARE CORPORATE					1,589.50
16/03/2023	\$APINVCE	SI-0003487	CENTRECARE CORPORATE	Requisition for EAP - Access Wellbeing 1	704.00
16/03/2023	\$APINVCE	SI-0003488	CENTRECARE CORPORATE	Requisition for EAP - Access Wellbeing 1	885.50
Cheque/EFT Number 234504 CFMEU MINING & ENERGY DIVISION					360.00
16/03/2023	\$HRPAYJNL	EF 10/03/2023	CFMEU MINING & ENERGY DIVISION	CFMEU	320.00
16/03/2023	\$HRPAYJNL	F 10/03/2023	CFMEU MINING & ENERGY DIVISION	CFMEU	40.00
Cheque/EFT Number 234505 Child Support Agency					1,970.84
16/03/2023	\$HRPAYJNL	EF 10/03/2023	Child Support Agency	ATO Child Support Garnishees	1,023.58
16/03/2023	\$HRPAYJNL	F 10/03/2023	Child Support Agency	ATO Child Support Deduction	947.26
Cheque/EFT Number 234506 Choiceone Pty Ltd					27,332.01
16/03/2023	\$APINVCE	A048504	Choiceone Pty Ltd	Choiceone recruitment- Labour hire to co	2,338.06
16/03/2023	\$APINVCE	A048652	Choiceone Pty Ltd	Choiceone recruitment- Labour hire to co	1,818.22
16/03/2023	\$APINVCE	A048843	Choiceone Pty Ltd	Agency staff	1,363.67
16/03/2023	\$APINVCE	A048845	Choiceone Pty Ltd	Temp Labour Hire - Waste and Cleaning Sa	8,617.74
16/03/2023	\$APINVCE	A048849	Choiceone Pty Ltd	Civil Maintenance Agency Staff	2,579.53
16/03/2023	\$APINVCE	A048851	Choiceone Pty Ltd	Agency Staff Civil Maintenance	2,579.53
16/03/2023	\$APINVCE	A048850	Choiceone Pty Ltd	Temporary Staff Civil Maintenance	2,579.53
16/03/2023	\$APINVCE	A048848	Choiceone Pty Ltd	Civil Maintenance-Agency Staff	2,579.53
16/03/2023	\$APINVCE	A048847	Choiceone Pty Ltd	Carpenters-Temporary Staff	2,876.20
Cheque/EFT Number 234507 PROSEGUR AUSTRALIA PTY LTD T/AS CHUBB SECURITY SERVICES					6,337.22
16/03/2023	\$APINVCE	M3017886	PROSEGUR AUSTRALIA PTY LTD T/AS CHUBB SECURITY	Parking Fee Cash Counting and Banking 20	6,337.22
Cheque/EFT Number 234508 CircusWA Inc					8,250.00
16/03/2023	\$APINVCE	INV-3650	CircusWA Inc	Local Activation Grant 22/23 CircusWA In	8,250.00
Cheque/EFT Number 234509 CITY OF PERTH STAFF SOCIAL CLUB					644.00
16/03/2023	\$HRPAYJNL	F 10/03/2023	CITY OF PERTH STAFF SOCIAL CLUB	Social Club	7.00
16/03/2023	\$HRPAYJNL	EF 10/03/2023	CITY OF PERTH STAFF SOCIAL CLUB	Social Club	56.00
16/03/2023	\$HRPAYJNL	F 10/03/2023	CITY OF PERTH STAFF SOCIAL CLUB	Social Club	581.00
Cheque/EFT Number 234510 CITY OF STIRLING					1,293.60
16/03/2023	\$APINVCE	1369	CITY OF STIRLING	Waste Disposal - Tipping fees 22/23	1,293.60
Cheque/EFT Number 234511 CLASSIC TREE SERVICES					31,733.68
16/03/2023	\$APINVCE	INV-38243	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	3,702.60
16/03/2023	\$APINVCE	INV-38226	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	3,006.63
16/03/2023	\$APINVCE	INV-38246	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	3,247.75
16/03/2023	\$APINVCE	INV-38240	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	2,200.00
16/03/2023	\$APINVCE	INV-38224	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	797.50
16/03/2023	\$APINVCE	INV-38227	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	440.00
16/03/2023	\$APINVCE	INV-38241	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	6,279.90
16/03/2023	\$APINVCE	INV-38233	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	9,418.20
16/03/2023	\$APINVCE	INV-38234	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	1,953.60
16/03/2023	\$APINVCE	INV-38228	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	687.50
Cheque/EFT Number 234512 Coates Hire Operations Pty Limited					7,092.19
16/03/2023	\$APINVCE	22179566	Coates Hire Operations Pty Limited	Concert Hall temp propping hire at DPLH	6,822.81
16/03/2023	\$APINVCE	22153526	Coates Hire Operations Pty Limited	Forklift hire for Christmas deco	269.38
Cheque/EFT Number 234513 LANDGATE					421.99
16/03/2023	\$APINVCE	382374	LANDGATE	Interims, Titles, EAS2, (Rates)	421.99
Cheque/EFT Number 234514 Drake Australia Pty Ltd					9,863.71
16/03/2023	\$APINVCE	382412	Drake Australia Pty Ltd	Mechanic Labour Hire - Lyall Donaldson 3	3,205.71
16/03/2023	\$APINVCE	381262	Drake Australia Pty Ltd	Mechanic Labour Hire - Lyall Donaldson 3	2,959.11
16/03/2023	\$APINVCE	381856	Drake Australia Pty Ltd	Mechanic Labour Hire - Lyall Donaldson 3	3,698.89
Cheque/EFT Number 234515 THE TRUSTEE FOR ILLION AUSTRALIA UNIT TRUST T/AS MILTON GRAH MILTON GRAHAM					85.60
16/03/2023	\$APINVCE	RCC000375	THE TRUSTEE FOR ILLION AUSTRALIA UNIT TRUST T/	Debt Collection for overdue items from L	85.60
Cheque/EFT Number 234516 FARINOSI & SONS PTY LTD					1,691.92
16/03/2023	\$APINVCE	11077771	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	4.59
16/03/2023	\$APINVCE	11077895	FARINOSI & SONS PTY LTD	Carpenters - fixings supplies	95.76
16/03/2023	\$APINVCE	11078875	FARINOSI & SONS PTY LTD	Civil Maintenance-carpentry supplies	420.37
16/03/2023	\$APINVCE	11077784	FARINOSI & SONS PTY LTD	Civil Maintenance-Stores and Materials	200.95
16/03/2023	\$APINVCE	11077753	FARINOSI & SONS PTY LTD	Carpenters supplies for Mount St signage	28.40
16/03/2023	\$APINVCE	11077665	FARINOSI & SONS PTY LTD	Carpenters tools and fixings	340.10
16/03/2023	\$APINVCE	11078530	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	39.75
16/03/2023	\$APINVCE	11079800	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	7.36
16/03/2023	\$APINVCE	11088661	FARINOSI & SONS PTY LTD	General supplies for carpenters projects	56.76
16/03/2023	\$APINVCE	11088872	FARINOSI & SONS PTY LTD	Carpenters supplies for Street Furniture	62.50
16/03/2023	\$APINVCE	11088873	FARINOSI & SONS PTY LTD	Carpenters supplies for Street Furniture	242.88



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
16/03/2023	\$APINVCE	11088971	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	13.95
16/03/2023	\$APINVCE	11088836	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	10.25
16/03/2023	\$APINVCE	11088657	FARINOSI & SONS PTY LTD	General supplies for carpenters projects	127.55
16/03/2023	\$APINVCE	11088659	FARINOSI & SONS PTY LTD	General supplies for carpenters projects	33.00
16/03/2023	\$APINVCE	11088166	FARINOSI & SONS PTY LTD	Timber screws for workshop stores	7.75
Cheque/EFT Number 234517					221.44
16/03/2023	\$APINVCE	152471	STRATAGREEN	Fertiliser / seed spreader	221.44
Cheque/EFT Number 234518					11,595.51
16/03/2023	\$APINVCE	51474229	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Temp Labour Hire - Waste and Cleaning Sa	1,606.37
16/03/2023	\$APINVCE	51474239	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Temp Labour Hire - Waste and Cleaning Sa	3,013.35
16/03/2023	\$APINVCE	51467710	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Agency Staff For Customer Experience 03/	4,759.82
16/03/2023	\$APINVCE	51474238	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Temp Labour Hire - Waste and Cleaning Sa	2,215.97
Cheque/EFT Number 234519					574.62
16/03/2023	\$APINVCE	WSIO01412	HEAVY AUTOMATICS	Transmission Oil + Sump Plug Washers	574.62
Cheque/EFT Number 234520					3,603.60
16/03/2023	\$APINVCE	INV-4485	Hocking Planning and Architecture Pty Ltd t/as Hocki Langley Park Pumping Station Heritage Co	Hocking Planning and Architecture Pty Ltd t/as Hocki Langley Park Pumping Station Heritage Co	3,603.60
Cheque/EFT Number 234521					402.39
16/03/2023	\$HRPAYJNL	EF 10/03/2023	HOSPITAL BENEFIT FUND OF WA	Hospital Benefit Fund	275.10
16/03/2023	\$HRPAYJNL	F 10/03/2023	HOSPITAL BENEFIT FUND OF WA	Hospital Benefit Fund	127.29
Cheque/EFT Number 234522					7,250.21
16/03/2023	\$APINVCE	INV-43992	HYDROQUIP PUMPS	Jockey starter replacement	5,561.71
16/03/2023	\$APINVCE	INV-43991	HYDROQUIP PUMPS	Start fault pump 7 at Ozone	1,688.50
Cheque/EFT Number 234523					2,421.00
16/03/2023	\$APINVCE	00001858	JOHN TIERNEY	CPP Operations Vehicle wash 2022/2023	45.00
16/03/2023	\$APINVCE	00001857	JOHN TIERNEY	Parking Officer Patrol Car Cleaning 22/2	1,356.00
16/03/2023	\$APINVCE	00001856	JOHN TIERNEY	Rangers vehicle cleaning 22/23 FY	480.00
16/03/2023	\$APINVCE	00001855	JOHN TIERNEY	Car Cleaning for Technical Services VW v	540.00
Cheque/EFT Number 234524					43.79
16/03/2023	\$APINVCE	1057956	BUCHER MUNICIPAL PTY LTD	Air Valve Pressure Protection for Compac	43.79
Cheque/EFT Number 234525					6,283.66
16/03/2023	\$APINVCE	42388	Magnetic Automation Pty Ltd t/as Hub Parking TechnrMagnetic - Datapark Equipment & Systems	Magnetic Automation Pty Ltd t/as Hub Parking TechnrMagnetic - Datapark Equipment & Systems	6,283.66
Cheque/EFT Number 234526					1,002.52
16/03/2023	\$APINVCE	46955	MARKETFORCE LTD	Statutory Advertising - Tenders 2022/23	351.40
16/03/2023	\$APINVCE	46954	MARKETFORCE LTD	Statutory Advertising - Tenders 2022/23	362.99
16/03/2023	\$APINVCE	46953	MARKETFORCE LTD	Advertising - Shop 2 Roe Street	453.20
16/03/2023	\$APCREDIT	40953	MARKETFORCE LTD	Early Settlement Disc	-165.07
Cheque/EFT Number 234527					1,705.00
16/03/2023	\$APINVCE	MN0853407	ISENTIA PTY LIMITED t/as Media Monitors Pty Limited	iSentia - media monitoring	1,705.00
Cheque/EFT Number 234528					66,803.59
16/03/2023	\$APINVCE	SINV-046747	MINDARIE REGIONAL COUNCIL	Provision of Landfill Tipping - 2022/23	27,212.37
16/03/2023	\$APINVCE	SINV-046713	MINDARIE REGIONAL COUNCIL	Provision of Landfill Tipping - 2022/23	39,591.22
Cheque/EFT Number 234529					1,208.00
16/03/2023	\$HRPAYJNL	EF 10/03/2023	LGRCEU	LGRCEU	1,100.00
16/03/2023	\$HRPAYJNL	F 10/03/2023	LGRCEU	LGRCEU	108.00
Cheque/EFT Number 234530					55,000.00
16/03/2023	\$APINVCE	000322	Business Events Perth t/as Business Events Perth	Economic Development Sponsorship 21/22 0	55,000.00
Cheque/EFT Number 234531					6,744.72
16/03/2023	\$APINVCE	97515036	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Initial Hygiene & Rentokil P	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Initial Hygiene & Rentokil P	3,372.36
16/03/2023	\$APINVCE	97490227	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Initial Hygiene & Rentokil P	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Initial Hygiene & Rentokil P	3,372.36
Cheque/EFT Number 234532					10,713.08
16/03/2023	\$APINVCE	195241	THE ROYAL LIFE SAVING SOCIETY WA INC	VARIOUS SITES -WATER FEATURE PREVENTATI	10,713.08
Cheque/EFT Number 234533					639.10
16/03/2023	\$APINVCE	14235791	RSEA PTY LTD	Staff Safety Boots	162.80
16/03/2023	\$APINVCE	14239448	RSEA PTY LTD	Civil Maintenance-Safety Wear	159.50
16/03/2023	\$APINVCE	14232372	RSEA PTY LTD	Safety Boots Nightshift -WAC	154.00
16/03/2023	\$APINVCE	14234275	RSEA PTY LTD	Safety Shoes	162.80
Cheque/EFT Number 234534					47.03
16/03/2023	\$APINVCE	3603041781	R S COMPONENTS	3M Adhesive Heat Shrink Tube - M6 Rubber	47.03
Cheque/EFT Number 234535					297.56
16/03/2023	\$APINVCE	KITLS00013769	St John Ambulance Australia	First Aid Kit Replenishment	297.56
Cheque/EFT Number 234536					132,000.00
16/03/2023	\$APINVCE	080088	SEVEN NETWORK (OPERATIONS) LTD	Alinta Energy Christmas Pageant Event S	132,000.00
Cheque/EFT Number 234537					68.99
16/03/2023	\$APINVCE	CD-3489602	WATERLOGIC AUSTRALIA PTY LTD	Maintenance and hire of water cooler in	68.99
Cheque/EFT Number 234538					999.01
16/03/2023	\$APINVCE	412557286	TOTAL EDEN PTY LTD T/AS Nutrien Water	PVC and gibaults	999.01
Cheque/EFT Number 234539					58,949.13
16/03/2023	\$APINVCE	117107 #26	T QUIP	Assorted Spares Parts For Parks Larger M	192.70
16/03/2023	\$APINVCE	117825 09-03-23	T QUIP	Assorted Spares Parts For Parks Larger M	775.43
16/03/2023	\$APINVCE	117538 #0	T QUIP	Purchase of four mowers as part of the c	57,981.00
Cheque/EFT Number 234540					86.18
16/03/2023	\$APINVCE	117538 #0	Ultimo Catering & Events Pty Ltd	Ultimo Catering & Events Pty Ltd	86.18



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
16/03/2023	\$APINVCE	00418174	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	86.18
Cheque/EFT Number 234541 THE DEPARTMENT OF FIRE & EMERGENCY SERVICES(DFES)					7,684,267.74
16/03/2023	\$APINVCE	155236	THE DEPARTMENT OF FIRE & EMERGENCY SERVICES	Dept Fire & Emergency Services - Collect	7,684,267.74
Cheque/EFT Number 234542 WESTERN RESOURCE RECOVERY PTY LTD					216.70
16/03/2023	\$APINVCE	111588	WESTERN RESOURCE RECOVERY PTY LTD	VARIOUS SITES - UNPLANNED MAINTENANCE -	216.70
Cheque/EFT Number 234543 STEFNA FAMILY TRUST T/AS WEST TIP WASTE MANAGEMENT					20,461.88
16/03/2023	\$APINVCE	00070613	STEFNA FAMILY TRUST T/AS WEST TIP WASTE	MANA Bulk Waste February 2023	8,954.23
16/03/2023	\$APINVCE	00070614	STEFNA FAMILY TRUST T/AS WEST TIP WASTE	MANA Street Sweeping disposal 22/23	11,507.65
Cheque/EFT Number 234544 WH Location Services Pty Ltd t/as Abaxa					1,305.92
16/03/2023	\$APINVCE	SIN015172	WH Location Services Pty Ltd t/as Abaxa	Marking HP Gas alignment - Hay St works	884.40
16/03/2023	\$APINVCE	SIN015173	WH Location Services Pty Ltd t/as Abaxa	Gas Spotter - 700 Wellington St works	421.52
Cheque/EFT Number 234545 DOWNER EDI WORKS					100,765.91
16/03/2023	\$APINVCE	6014739	DOWNER EDI WORKS	PO requisition for Royal St road resurfa	100,765.91
Cheque/EFT Number 234546 Thiess Pty Ltd					543.71
16/03/2023	\$APINVCE	090223 TH	Thiess Pty Ltd	Refund-cancelled parking cards	543.71
Cheque/EFT Number 234547 Department of Water and Environmental Re					919.00
16/03/2023	\$APINVCE	270223DWER	Department of Water and Environmental Re	Refund-Town hall Bond	919.00
Cheque/EFT Number 234548 The Hairy Godmothers Inc					205.45
16/03/2023	\$APINVCE	270223THE	The Hairy Godmothers Inc	Town Hall Bond Refund	205.45
Cheque/EFT Number 234549 Tilahun M Hailu					1,000.00
16/03/2023	\$APINVCE	270223TILA	Tilahun M Hailu	Town Hall Bond Refund	1,000.00
Cheque/EFT Number 234550 Lee Jackson & Petrina Burnett					1,044.00
16/03/2023	\$APINVCE	270223PBUR	Lee Jackson & Petrina Burnett	Refund Bond and Banquet tables	1,044.00
Cheque/EFT Number 234551 Tamara Clarkson					156.00
16/03/2023	\$APINVCE	010323TAMA	Tamara Clarkson	Refund-Permit	156.00
Cheque/EFT Number 234552 Westridge Constructions Pty Ltd					99.00
16/03/2023	\$APINVCE	010323WES	Westridge Constructions Pty Ltd	Refund-Skip 2023/29	99.00
Cheque/EFT Number 234553 Kaos C Investments					99.00
16/03/2023	\$APINVCE	010323KAOS	Kaos C Investments	Refund-Permit Application	99.00
Cheque/EFT Number 234554 Zontas Bakehouse					147.00
16/03/2023	\$APINVCE	010323ZON	Zontas Bakehouse	Refund-Application DA2023/5049	147.00
Cheque/EFT Number 234555 Jordan Taylor					196.52
16/03/2023	\$APINVCE	030323JOR	Jordan Taylor	Replacement Headset Microphone	196.52
Cheque/EFT Number 234556 AFRO AUTHENTIC CUISINE PT					73.00
16/03/2023	\$APINVCE	2023-5045	AFRO AUTHENTIC CUISINE PT	APPLICATION REFUND 25 RIVERSIDE DR	73.00
Cheque/EFT Number 234557 ANDREA COLEMAN					15.00
16/03/2023	\$APINVCE	01125737	ANDREA COLEMAN	Refund for deposit of parking card 01125	15.00
Cheque/EFT Number 234558 ANGUS HOLMES					55.95
16/03/2023	\$APINVCE	01124653	ANGUS HOLMES	PARKCARD DEPOSIT & CREDIT REFUND	55.95
Cheque/EFT Number 234559 ASHA JANE ROURKE					200.00
16/03/2023	\$APINVCE	2491980	ASHA JANE ROURKE	REFUND-INFRINGEMENT 100563320	200.00
Cheque/EFT Number 234561 LITANCHEN					1,657.60
16/03/2023	\$APINVCE	1140235	LITANCHEN	Refund overpaid rates-	1,657.60
Cheque/EFT Number 234562 WILLIAM SEAGER					150.00
16/03/2023	\$APINVCE	070323	WILLIAM SEAGER	HEALTHY LIFESTYLE CONT-W SEAGER	150.00
Cheque/EFT Number 234563 BRETT PEGLER					150.00
16/03/2023	\$APINVCE	170223	BRETT PEGLER	HEALTHY LIFESTYLE CONT - B PEGLER	150.00
Cheque/EFT Number 234564 TRAN KIM DIEP NGUYEN					500.00
16/03/2023	\$APINVCE	130323	TRAN KIM DIEP NGUYEN	CAKE FOR 60TH ANNIVERSARY C/HOUSE	500.00
Cheque/EFT Number 234565 CHALES FREDERICK RUTTER					150.00
16/03/2023	\$APINVCE	010323	CHALES FREDERICK RUTTER	HEALTHY LIFESTYLE CONT- F RUTTER	150.00
Cheque/EFT Number 234566 Ian Ross Waring and Claudia A Moncada Wa					616.60
16/03/2023	\$APINVCE	1198506	Ian Ross Waring and Claudia A Moncada Wa	Refund overpaid rates	616.60
Cheque/EFT Number 234567 COX ARCHITECTURE PTY LTD					3,728.00
16/03/2023	\$APINVCE	2023-5052	COX ARCHITECTURE PTY LTD	APPL REFUND-DA 2023/5052 53 ORD STREET	3,728.00
Cheque/EFT Number 234568 DARREN UNWIN					159.90
16/03/2023	\$APINVCE	030323	DARREN UNWIN	FOOTCARE MGT PROGRAM-D UNWIN	159.90
Cheque/EFT Number 234569 D V PAOLUCCI					977.55
16/03/2023	\$APINVCE	A1154459	D V PAOLUCCI	REFUND-OVERPAID RATES 13/22 ST GEORGE TC	977.55
Cheque/EFT Number 234570 PERTH PROPERTY MANAGEMENT REBA TRUST					594.95
16/03/2023	\$APINVCE	120679 6	PERTH PROPERTY MANAGEMENT REBA TRUST	Refund overpaid rates-	594.95
Cheque/EFT Number 234571 ELAINE SUART					51.67
16/03/2023	\$APINVCE	01124049	ELAINE SUART	PARKING CARD DEPOSIT & CREDIT REFUND	51.67
Cheque/EFT Number 234572 F Brown					295.00
16/03/2023	\$APINVCE	2023/5025	F Brown	Application not required	295.00
Cheque/EFT Number 234573 Hallmarc National Projects Australia Pty					3,306.00
16/03/2023	\$APINVCE	CN56720	Hallmarc National Projects Australia Pty	Refund of Overpayments CN 56720	3,306.00
Cheque/EFT Number 234574 Michelle Draper					200.00
16/03/2023	\$APINVCE	36820	Michelle Draper	Refund for Wedding Booking	200.00
Cheque/EFT Number 234575 Ryan Potts					171.65
16/03/2023	\$APINVCE	2021/667	Ryan Potts	Application not proceeding OCCP 2021/667	171.65



Schedule of Accounts Paid - Municipal Fund

For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
Cheque/EFT Number 234576					99.00
16/03/2023	\$APINVCE	EV 2023/92	Leisa Neylon	EV 2023/92 Family Fun Day Refund	99.00
Cheque/EFT Number 234577					2.00
16/03/2023	\$APINVCE	100323 RH	Rocky Hii	Convention Centre incorrect coin	2.00
Cheque/EFT Number 234578					89.95
16/03/2023	\$APINVCE	010323	Mrs N H & Mr P K Paraskov	Footcare Management Program	89.95
Cheque/EFT Number 234579					631.10
16/03/2023	\$APINVCE	2301 JS	Sixpaces Pty Ltd	Refund Bin Adjustments 2022/2023	631.10
Cheque/EFT Number 234580					150.00
16/03/2023	\$APINVCE	220223	LC Downing & DS Hagan	Healthy Lifestyle payment	150.00
Cheque/EFT Number 234581					10.00
16/03/2023	\$APINVCE	030323 TL	DEVON T & A	Acrod Permit Holder Discount on Parking	10.00
Cheque/EFT Number 234582					150.00
16/03/2023	\$APINVCE	220223 JC	Judita Csirkova	Healthy Lifestyle payment	150.00
Cheque/EFT Number 234583					90.00
16/03/2023	\$APINVCE	240223	Linda S Hunter	Healthy Lifestyle payment	90.00
Cheque/EFT Number 234584					182.12
23/03/2023	\$APINVCE	529304	EUROPEAN FOODS PTY LTD	COP catering Coffee Supplies	182.12
Cheque/EFT Number 234585					493.08
23/03/2023	\$APINVCE	4520708343	REPCO	March Service Filters for Tray Utens	493.08
Cheque/EFT Number 234586					2,340.81
23/03/2023	\$APINVCE	C6208853	BIDFOOD WA PTY LTD	Inv I58221981.PER	-33.01
23/03/2023	\$APINVCE	I58480101.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	1,290.13
23/03/2023	\$APINVCE	I58508534.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	1,086.81
23/03/2023	\$APINVCE	C6213874	BIDFOOD WA PTY LTD	Inv I58411997.PER	-3.12
Cheque/EFT Number 234587					572.00
23/03/2023	\$APINVCE	60634983	OFFICE WORKS	1 x iPad 9th Gen WiFi 64GB - Grey & Otto	572.00
Cheque/EFT Number 234588					2,300.00
23/03/2023	\$APINVCE	45534435	NESPRESSO	Community Development Coffee Level 5	907.50
23/03/2023	\$APINVCE	45521778	NESPRESSO	Level 4 Coffee Pods	469.50
23/03/2023	\$APINVCE	45477937	NESPRESSO	Depot Nespresso Coffee Pods	923.00
Cheque/EFT Number 234589					6,079.47
23/03/2023	\$APINVCE	INV-AU-5837	ENVISIONWARE PTY LTD	PC Res computer booking software, LPT On	4,345.87
23/03/2023	\$APINVCE	INV-AU-5836	ENVISIONWARE PTY LTD	Niche Academy - E-resources tutorial sof	1,733.60
Cheque/EFT Number 234590					575.20
23/03/2023	\$APINVCE	WSI465441	GLOBAL AUTO COAT PTY LTD	Carpenters Paint Supplies	575.20
Cheque/EFT Number 234591					47.30
23/03/2023	\$APINVCE	804003079	ALINTA SALES PTY LTD	567 Hay St PERTH	47.30
Cheque/EFT Number 234592					16,500.00
23/03/2023	\$APINVCE	INV-3175	WAITOC ASSOCIATION INC	Economic Development 22/23 WAITOC Assoc.	16,500.00
Cheque/EFT Number 234593					32.34
23/03/2023	\$APINVCE	P3474128	ATOM SUPPLY	6x First Aid Sets & 30x Roll Electrical	32.34
Cheque/EFT Number 234594					5,513.13
23/03/2023	\$APINVCE	INV-15950	The trustee for Taborada Trading Trust Taborada Contr	Taborada Contracting to provide traffic m	5,513.13
Cheque/EFT Number 234595					108,161.63
23/03/2023	\$APINVCE	30327	ACCESS BRICKPAVING CO	kerb demo & Prep, footpath, crossover, p	83,148.15
23/03/2023	\$APINVCE	240231	ACCESS BRICKPAVING CO	Access Paving	3,311.26
23/03/2023	\$APINVCE	30324	ACCESS BRICKPAVING CO	Maintenance-Asphalt Broadway, Nedlands	7,564.12
23/03/2023	\$APINVCE	240232	ACCESS BRICKPAVING CO	Access Paving	14,138.10
Cheque/EFT Number 234596					1,246.54
23/03/2023	\$APINVCE	00026468	Sunny Industrial Brushware	Annual Sweeper Brush Blanket Order for 3	1,246.54
Cheque/EFT Number 234597					58,128.64
23/03/2023	\$APINVCE	00016806	EOS ELECTRICAL	Banner Installation and Removal Fees - 2	3,651.57
23/03/2023	\$APINVCE	00015786C	EOS ELECTRICAL	Contract No 100697 Carparks Lighting Upg	34,187.13
23/03/2023	\$APINVCE	00016790C	EOS ELECTRICAL	Royal Street Lighting - Switchboards	2,090.00
23/03/2023	\$APINVCE	00016915	EOS ELECTRICAL	Banner Installation and Removal Fees - 2	18,199.94
Cheque/EFT Number 234598					154.00
23/03/2023	\$APINVCE	5509131309	MANHEIM PTY LTD	Car Towing and Auction Service 22/23 FY	154.00
Cheque/EFT Number 234599					27,328.73
23/03/2023	\$APINVCE	00012632	Drainflow Services Pty Ltd	Riverside Dr - New Gully Construction	25,700.73
23/03/2023	\$APINVCE	00013108	Drainflow Services Pty Ltd	Forrest Place Loading Dock Fortnightly D	1,628.00
Cheque/EFT Number 234600					69,811.71
23/03/2023	\$APINVCE	00010497	The GP Trust t/as Antiskid Industries	Citiplace Concourse Flooring Repair Proj	69,811.71
Cheque/EFT Number 234601					1,375.00
23/03/2023	\$APINVCE	341	ALFRED BOCK T/AS AGB CONSULTING	Ombudsman for parking infringements	1,375.00
Cheque/EFT Number 234602					55,665.94
23/03/2023	\$APINVCE	11042436	MINTER ELLISON	Legal advice - Case 21-018-INFIAA-L	9,165.09
23/03/2023	\$APINVCE	11044785	MINTER ELLISON	Legal Advice - Case 21-006-MAJOR-C	17,318.40
23/03/2023	\$APINVCE	11029782	MINTER ELLISON	Legal Advice - Case 21-006-MAJOR-C	7,915.05
23/03/2023	\$APINVCE	11044051	MINTER ELLISON	Legal advice - Case 21-018-INFIAA-L	21,267.40
Cheque/EFT Number 234603					4,275.60
			ALANA HALL		



Schedule of Accounts Paid - Municipal Fund
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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
23/03/2023	\$APINVCE	69A	ALANA HALL	Providing Podiatry visits for Community	4,275.60
Cheque/EFT Number 234604					1,080.66
23/03/2023	\$APINVCE	INV-44954	ISUBSCRIBE PTY LTD	Subscription renewal to 15 assorted maga	1,080.66
Cheque/EFT Number 234605					764.50
23/03/2023	\$APINVCE	466620	Sydel Nominees t/as Imagesource Digital Solution	Council house maximum headroom sign	764.50
Cheque/EFT Number 234606					176.45
23/03/2023	\$APINVCE	3026640	GJK FACILITY SERVICES	VARIOUS SITES - UNPLANNED MAINTENANCE -	176.45
Cheque/EFT Number 234607					24,731.52
23/03/2023	\$APINVCE	INV-11035-LOW3P5	SURUN SERVICES PTY LTD	Lighting Renewal at Crawley 6 Stages	24,731.52
Cheque/EFT Number 234608					140.00
23/03/2023	\$APINVCE	23003	AUSTRALIAN ACADEMY OF TAI CHI (WA)	TAI CHI INSTRUCTION CLASSES.	140.00
Cheque/EFT Number 234609					4,719.00
23/03/2023	\$APINVCE	28	GAVIN CHARLES BURGESS	Delivery of verge collection brochure an	4,719.00
Cheque/EFT Number 234610					200.00
23/03/2023	\$APINVCE	00000339	JASON CHARLES WESTON T/AS ARIA ENTERTAINMENT	Tuesday Morning Show J Weston 21 Feb 202	200.00
Cheque/EFT Number 234611					16,368.75
23/03/2023	\$APINVCE	2069755081	ELECTRICITY GENERATION AND RETAIL CORPORATIO	65 Nelson Cres, East Perth WA 6004	302.35
23/03/2023	\$APINVCE	2057767668	ELECTRICITY GENERATION AND RETAIL CORPORATIO	700 Wellington St, Perth WA 6000	4,240.83
23/03/2023	\$APINVCE	2013790589	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 135 Aberdeen St, Northbridge WA 6003	621.82
23/03/2023	\$APINVCE	2081759938	ELECTRICITY GENERATION AND RETAIL CORPORATIO	: Lot 9000 Fitzgerald St, Perth WA 6000	627.24
23/03/2023	\$APINVCE	2061761702	ELECTRICITY GENERATION AND RETAIL CORPORATIO	205 James St, Northbridge WA 6003	830.52
23/03/2023	\$APINVCE	2017789852	ELECTRICITY GENERATION AND RETAIL CORPORATIO	4 Royal St, East Perth WA 6004	304.52
23/03/2023	\$APINVCE	2053760647	ELECTRICITY GENERATION AND RETAIL CORPORATIO	94 Murray St, Perth WA 6000	146.53
23/03/2023	\$APINVCE	2093743805	ELECTRICITY GENERATION AND RETAIL CORPORATIO	90 Murray St, Perth WA 6000	167.49
23/03/2023	\$APINVCE	2021783518	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 77 U 5 Haig Park Cir, East Perth WA	264.19
23/03/2023	\$APINVCE	2077760447	ELECTRICITY GENERATION AND RETAIL CORPORATIO	420 Wellington St, Perth WA 6000	215.39
23/03/2023	\$APINVCE	2033782316	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 1010 Royal St, East Perth WA 6004	1,281.02
23/03/2023	\$APINVCE	2045767057	ELECTRICITY GENERATION AND RETAIL CORPORATIO	: Lot 77 U 4 Haig Park Cir, East Perth W	216.28
23/03/2023	\$APINVCE	2069756929	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 71 U 1 Haig Park Cir, East Perth WA	229.76
23/03/2023	\$APINVCE	2001815321	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U 1 524 Hay St, Perth WA 6000	833.64
23/03/2023	\$APINVCE	2049770228	ELECTRICITY GENERATION AND RETAIL CORPORATIO	28 Arden St, East Perth WA 6004	119.28
23/03/2023	\$APINVCE	2033782312	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 40 U 3 Haig Park Cir, East Perth WA	208.51
23/03/2023	\$APINVCE	2097722239	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 70 U 2 Haig Park Cir, East Perth WA	166.58
23/03/2023	\$APINVCE	2009782968	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Trafalgar Rd, East Perth WA 6004	68.92
23/03/2023	\$APINVCE	2069757470	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U St 534 Hay St, Perth WA 6000	968.36
23/03/2023	\$APINVCE	2057764758	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 94 U A Royal St, East Perth WA 6004	735.43
23/03/2023	\$APINVCE	2093744499	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U A 731 Hay St, Perth WA 6000	119.28
23/03/2023	\$APINVCE	2049770321	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Jewell Lane, East Perth WA 6004	220.78
23/03/2023	\$APINVCE	2057763366	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 0 Murray St, Perth WA 6000	781.84
23/03/2023	\$APINVCE	2033780536	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 220 Royal St, East Perth WA 600	318.16
23/03/2023	\$APINVCE	2073754474	ELECTRICITY GENERATION AND RETAIL CORPORATIO	92 Murray St, Perth WA 6000	151.92
23/03/2023	\$APINVCE	2009782110	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U 2 110 Wellington St, East Perth WA 600	584.20
23/03/2023	\$APINVCE	2053760648	ELECTRICITY GENERATION AND RETAIL CORPORATIO	88 Murray St, Perth WA 6000	1,512.95
23/03/2023	\$APINVCE	2005784217	ELECTRICITY GENERATION AND RETAIL CORPORATIO	96 Murray St, Perth WA 6000	130.96
Cheque/EFT Number 234612					700.00
23/03/2023	\$APINVCE	SCBC63125	Our Community Pty Ltd	SmartyGrants Online Training Course Our	700.00
Cheque/EFT Number 234613					156.92
23/03/2023	\$APINVCE	SI04042447	BLACKWOODS ATKINS	Civil Maintenance Tools	156.92
Cheque/EFT Number 234614					31,949.50
23/03/2023	\$APINVCE	INV-9855	ES2 PTY LTD	Manager Digital Development Services 3	5,500.00
23/03/2023	\$APINVCE	INV-9854	ES2 PTY LTD	Manager Digital Development Services 3	26,449.50
Cheque/EFT Number 234615					682.50
23/03/2023	\$APINVCE	448569-2	DE VINE CELLARS	COP Catering Liquor Supplies	682.50
Cheque/EFT Number 234616					31,017.80
23/03/2023	\$APINVCE	INV-1680	EVENT HEALTH MANAGEMENT PTY LTD	Medical Provisions City of Light Show Au	31,017.80
Cheque/EFT Number 234617					352.00
23/03/2023	\$APINVCE	2605399	WEST COAST SPRING WATER PTY LTD T/AS AUSSIE N COUNCIL HOUSE & CAR PARKS - SUPPLY & MAI		88.00
23/03/2023	\$APINVCE	2605400	WEST COAST SPRING WATER PTY LTD T/AS AUSSIE N COUNCIL HOUSE & CAR PARKS - SUPPLY & MAI		44.00
23/03/2023	\$APINVCE	2605401	WEST COAST SPRING WATER PTY LTD T/AS AUSSIE N COUNCIL HOUSE & CAR PARKS - SUPPLY & MAI		44.00
23/03/2023	\$APINVCE	2605398	WEST COAST SPRING WATER PTY LTD T/AS AUSSIE N COUNCIL HOUSE & CAR PARKS - SUPPLY & MAI		88.00
23/03/2023	\$APINVCE	2605397	WEST COAST SPRING WATER PTY LTD T/AS AUSSIE N COUNCIL HOUSE & CAR PARKS - SUPPLY & MAI		88.00
Cheque/EFT Number 234618					154.65
23/03/2023	\$APINVCE	624367	The Trustee for Wendy Mead Family Trust & OTH t/as Pinnacle People	The Trustee for Wendy Mead Family Trust & OTH t/a COP catering Casual staff Pinnacle Peopl	154.65
Cheque/EFT Number 234619					17,000.00
23/03/2023	\$APINVCE	2023-12	BUDDHA'S LIGHT INTERNATIONAL ASSOC OF WA INCORPORATED	BUDDHA'S LIGHT INTERNATIONAL ASSOC OF WA INC Event Sponsorship 22/23 Round 2 Buddha'	17,000.00
Cheque/EFT Number 234620					372.00
23/03/2023	\$APINVCE	00065795	MOW MASTER TURF EQUIPMENT	Back Lapping Paste Grease for Parks Cyli	372.00
Cheque/EFT Number 234621					1,369.30
23/03/2023	\$APINVCE	1012236302	AUSTRALIA POST(604917)	Large & Medium Post Box	1,369.30
Cheque/EFT Number 234622					3,688.95
23/03/2023	\$APINVCE	1012237456	AUSTRALIA POST(677495)	Postage February 2023	3,688.95



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
Cheque/EFT Number 234623					2,530.00
23/03/2023	\$APINVCE	221207A	SURVEYTECH TRAFFIC SURVEYS PTY LTD	Wellington Square Children's Crossing Be	2,530.00
Cheque/EFT Number 234624					108.90
23/03/2023	\$APINVCE	TI-01E8D-F54BC	Woolworths Group Limited	CRs / LM & COP Catering Supplies	108.90
Cheque/EFT Number 234625					800.00
23/03/2023	\$APINVCE	INV11198	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	100.00
23/03/2023	\$APINVCE	INV11143	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	250.00
23/03/2023	\$APINVCE	INV11278	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	400.00
23/03/2023	\$APINVCE	INV11266	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	50.00
Cheque/EFT Number 234626					102.40
23/03/2023	\$APINVCE	17038816	BROWNES FOODS OPERATIONS PTY LTD	Depot Weekly Milk Delivery 1 July 2022 -	102.40
Cheque/EFT Number 234627					6,106.00
23/03/2023	\$APINVCE	7147063	AUSTRALIAN INSTITUTE OF MANAGEMENT	Professional Development	606.00
23/03/2023	\$APINVCE	M31-23	AUSTRALIAN INSTITUTE OF MANAGEMENT	Membership Renewal, Professional Develop	5,500.00
Cheque/EFT Number 234628					299.15
23/03/2023	\$APINVCE	PSI026637	ICONIC PROPERTY SERVICES	Relief cover for Linus Sunday evening cl	299.15
Cheque/EFT Number 234629					3,466.00
23/03/2023	\$APINVCE	10190083	AUSTRALIAN RED CROSS SOCIETY T/AS AUSTRALIAN RED CROSS TRA	City Hero's Psychological First Aid Trai	3,466.00
Cheque/EFT Number 234630					508.20
23/03/2023	\$APINVCE	479819	A E HOSKINS & SONS	A E HOSKINS & SONS VARIOUS SITES - UNPLA	508.20
Cheque/EFT Number 234631					250.00
23/03/2023	\$APINVCE	00320	THE SILVER THREADS BAND	Tuesday Morning Show L Hoffman 14 Feb 23	250.00
Cheque/EFT Number 234632					55.00
23/03/2023	\$APINVCE	INV019364	CSE CROSSCOM PTY LTD	Town Hall radio fees	55.00
Cheque/EFT Number 234633					840.23
23/03/2023	\$APINVCE	1012226279	AUSTRALIA POST	Over the counter transaction fees - Rate	64.92
23/03/2023	\$APINVCE	1012226260	AUSTRALIA POST	Over the Counter Infringement Payments 2	775.31
Cheque/EFT Number 234634					2,948.00
23/03/2023	\$APINVCE	00019560	NATURAL AREA CONSULTING MANAGEMENT SERVICES	NATURAL AREA CONSULTING MANAGEMENT SERV Grass weed and limestone weed around Lak	2,948.00
Cheque/EFT Number 234635					429.00
23/03/2023	\$APINVCE	72344	Datanet Asia Pacific Pty Ltd	3 x Zebra DS2208 2D USB scanner kit w/st	429.00
Cheque/EFT Number 234636					431.52
23/03/2023	\$APINVCE	775957	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	CH Uniform	431.52
Cheque/EFT Number 234637					475.65
23/03/2023	\$APINVCE	85264V	SUBARU & VW OSBORNE PARK	Front Brake Pads for 2 x Parking VW Cadd	325.27
23/03/2023	\$APINVCE	84915V	SUBARU & VW OSBORNE PARK	VW Caddy Drivers Side Whether Shield - P	150.38
Cheque/EFT Number 234638					28,494.03
23/03/2023	\$APINVCE	4484802	Programmed Skilled Workforce Limited	Onstreet Reservations Contract Staff - 6	1,856.27
23/03/2023	\$APINVCE	4488586	Programmed Skilled Workforce Limited	Onstreet Reservations Contract Staff - 6	2,320.34
23/03/2023	\$APINVCE	4479218	Programmed Skilled Workforce Limited	Agency CPP Permits	2,655.57
23/03/2023	\$APINVCE	4510672	Programmed Skilled Workforce Limited	Agency CPP Permits	2,698.38
23/03/2023	\$APINVCE	4510673	Programmed Skilled Workforce Limited	Parking Card Contract Staff - 6 month A	2,196.57
23/03/2023	\$APINVCE	4505193	Programmed Skilled Workforce Limited	Onstreet Reservations Contract Staff - 6	2,320.34
23/03/2023	\$APINVCE	4505192	Programmed Skilled Workforce Limited	Parking Card Contract Staff - 6 month A	2,320.34
23/03/2023	\$APINVCE	4505191	Programmed Skilled Workforce Limited	Agency CPP Permits	2,351.27
23/03/2023	\$APINVCE	4479219	Programmed Skilled Workforce Limited	Casual Surveillance Officer Persolkelly	3,898.37
23/03/2023	\$APINVCE	4488588	Programmed Skilled Workforce Limited	Casual Surveillance Officer Persolkelly	3,556.25
23/03/2023	\$APINVCE	4510674	Programmed Skilled Workforce Limited	Onstreet Reservations Contract Staff - 6	2,320.33
Cheque/EFT Number 234639					275.00
23/03/2023	\$APINVCE	00012420	RESOURCE FLUID POWER PTY LTD T/AS H.W.C. HYDR	Repair / Rebuild for Hydraulic RAMs - Sw	275.00
Cheque/EFT Number 234640					264.00
23/03/2023	\$APINVCE	160710	NETSTAR AUSTRALIA PL T/AS PINPOINT COMMUNICATIONS PTY LTD	Install in vehicle monitoring system int	264.00
Cheque/EFT Number 234641					1,760.00
23/03/2023	\$APINVCE	DOC0042579	DDLS Australia Pty Ltd t/as Lumify Group	professional development	1,760.00
Cheque/EFT Number 234642					536.75
23/03/2023	\$APINVCE	9041917525	WINC AUSTRALIA PTY LTD	Depot Shredder	445.50
23/03/2023	\$APINVCE	9041875981	WINC AUSTRALIA PTY LTD	Stationery, catering and cleaning suppli	91.25
Cheque/EFT Number 234643					1,323.30
23/03/2023	\$APINVCE	00013064	JAYMAK PERTH	Jaymak - Exhaust Cleaning and Filter Cle	1,323.30
Cheque/EFT Number 234644					1,650.00
23/03/2023	\$APINVCE	DK221871	Dry Kirkness (Audit) Pty Ltd	Financial Audit - East Perth Foreshore	1,650.00
Cheque/EFT Number 234645					118,002.20
23/03/2023	\$APINVCE	00009256	ACE SECURITY AND EVENTS SERVICES	Accreditation Services - Moore Street P	11,860.80
23/03/2023	\$APINVCE	00009257	ACE SECURITY AND EVENTS SERVICES	Assertive Outreach Service Safe City PO	24,189.86
23/03/2023	\$APINVCE	00009251	ACE SECURITY AND EVENTS SERVICES	CPP Operations Mobile Security, vehicle	68,033.72
23/03/2023	\$APINVCE	00009255	ACE SECURITY AND EVENTS SERVICES	Security for Library 7 days a week and a	13,917.82
Cheque/EFT Number 234646					90.42
23/03/2023	\$APINVCE	19555	BARNETTS (WA)PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	90.42
Cheque/EFT Number 234647					2,920.50
23/03/2023	\$APINVCE	INV-3264	Freedom Fairies Pty Ltd	Australia Day VIP Area - face painting,	2,920.50
Cheque/EFT Number 234648					268.00
CENTRAL CITY HEALTH PROFESSIONALS					



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
23/03/2023	\$APINVCE	0117468	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	99.00
23/03/2023	\$APINVCE	0117370	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
Cheque/EFT Number 234649					1,501.50
23/03/2023	\$APINVCE	INV-40420	Tangibility Pty Ltd	150 x Black City of Perth tote bags for	1,501.50
Cheque/EFT Number 234650					53.00
23/03/2023	\$APINVCE	33988	LENARA NOMINEES PTY LTD T/AS PERTH NEWS DELI	Newspaper delivery for Rates	53.00
Cheque/EFT Number 234651					7,603.20
23/03/2023	\$APINVCE	INV-00062059	AUSTRALIAN PARKING AND REVENUE CONTROL PTY	PDA hosting services	7,603.20
Cheque/EFT Number 234652					21,807.79
23/03/2023	\$APINVCE	967297877	CHEVRON AUSTRALIA DOWNSTREAM FUELS PTY LTD	Depot Diesel 13500L	21,807.79
Cheque/EFT Number 234653					297.26
23/03/2023	\$APINVCE	499117645	DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUS	Paint and Hardware supplies for use in G	116.90
23/03/2023	\$APINVCE	499053346	DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUS	Paint and Hardware supplies for use in G	180.36
Cheque/EFT Number 234654					603.81
23/03/2023	\$APINVCE	1970115214	GPC Asia Pacific Pty Ltd T/AS NAPA	LED Trailer Rear Lamp / Diesel Glow Plug	361.92
23/03/2023	\$APINVCE	1970115507	GPC Asia Pacific Pty Ltd T/AS NAPA	LED Trailer Rear Lamp / Diesel Glow Plug	241.89
Cheque/EFT Number 234655					437.79
23/03/2023	\$APINVCE	ML-T00054664	J.H. FLUID TRANSFER SOLUTIONS PTY LTD T/AS	PIRTEK Replaced Hydraulic Hose Assembly on Road	437.79
Cheque/EFT Number 234656					632.60
23/03/2023	\$APINVCE	40537855	THE GRIFFITH FAMILY TRUST T/AS SUPERSTOCK	SERV SUPERSTOCK - SUPPLY OF FOOD AND BEVERAGE	149.92
23/03/2023	\$APINVCE	40538042	THE GRIFFITH FAMILY TRUST T/AS SUPERSTOCK	SERV SUPERSTOCK - SUPPLY OF FOOD AND BEVERAGE	482.68
Cheque/EFT Number 234657					1,616.40
23/03/2023	\$APINVCE	INVTBI00004214	BIG ISSUE IN AUSTRALIA LIMITED T/AS THE BIG	ISSUE Big Issues Magazines. We sell the magazi	1,616.40
Cheque/EFT Number 234658					21,720.00
23/03/2023	\$APINVCE	DINV-23511	OFFICEASY PTY LTD T/AS BUSINESS BASE	VARIOUS SITES - UNPLANNED MAINTENANCE -	21,720.00
Cheque/EFT Number 234659					493.04
23/03/2023	\$APINVCE	150232	THE TRUSTEE FOR GRANO UNIT TRUST T/AS GRANO	Various supplies for concrete form works	493.04
Cheque/EFT Number 234660					1,200.30
23/03/2023	\$APINVCE	11858160	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Corporate Services - Level 6 stationery	19.87
23/03/2023	\$APINVCE	11862821	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Level 4 Stationery, Kitchen Consumables	122.32
23/03/2023	\$APINVCE	1111011001H	COMPLETE OFFICE SUPPLIES PTY LTD - COS	STATIONERY, CATERING PRODUCTS & CLEANING	216.91
23/03/2023	\$APINVCE	11863292	COMPLETE OFFICE SUPPLIES PTY LTD - COS	White A4 80gsm Copy paper	184.36
23/03/2023	\$APINVCE	11858884	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Corporate Services - Level 6 stationery	133.96
23/03/2023	\$APINVCE	1110101101111	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Stationary Community Development Level 5	156.86
23/03/2023	\$APINVCE	11858888	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Cleaning, catering and Stationery order	152.48
23/03/2023	\$APINVCE	11859270	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Depot Stationery	68.93
23/03/2023	\$APINVCE	11859401	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Depot Stationery - Keyboard	88.09
23/03/2023	\$APINVCE	11850827	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Citywatch stationary 2022-2023 Don't sen	56.52
Cheque/EFT Number 234661					810.00
23/03/2023	\$APINVCE	254	BERNARD CARNEY	Contract to coordinate and compere Tuesd	810.00
Cheque/EFT Number 234662					1,100.00
23/03/2023	\$APINVCE	INV-0716	HAPPY HEART PTY. LTD T/AS THE RECHABITE	Rechabite rental for Singing in the City	1,100.00
Cheque/EFT Number 234663					128,260.00
23/03/2023	\$APINVCE	310850	MCINTOSH HOLDINGS PTY LTD T/AS MCINTOSH & SON	W A Replacement of large area mower as per t	128,260.00
Cheque/EFT Number 234665					15,033.15
23/03/2023	\$APINVCE	HPL76199	Hoban Recruitment Pty Ltd	Mechanic Labour Hire 29.5Hrs W/E - 5/02/	1,834.98
23/03/2023	\$APINVCE	HPL76198	Hoban Recruitment Pty Ltd	Contract Parking Technicians for Technic	1,833.15
23/03/2023	\$APINVCE	HPL76196	Hoban Recruitment Pty Ltd	CPP Operations Contract Labour Hire. WAL	8,615.39
23/03/2023	\$APINVCE	HPL76197	Hoban Recruitment Pty Ltd	Civil Maintenance Agency Staff	2,749.63
Cheque/EFT Number 234666					52,668.18
23/03/2023	\$APINVCE	24500-268	Absolute Stone Paving P/L	Roe Street - Granite Kerbs & Pavers This	52,668.18
Cheque/EFT Number 234667					8,935.31
23/03/2023	\$APINVCE	1991	Aboriginal United Services Pty Ltd	AUS Contract Labour at CDS Depot Northbr	8,935.31
Cheque/EFT Number 234668					20,324.55
23/03/2023	\$APINVCE	35724	BELL TRADING TRUST T/AS NORTH STAR SECURITY	Community Centre Access Control Bin & Co	7,005.36
23/03/2023	\$APINVCE	35725	BELL TRADING TRUST T/AS NORTH STAR SECURITY	Council House - Access Control Contract	10,344.24
23/03/2023	\$APINVCE	35714	BELL TRADING TRUST T/AS NORTH STAR SECURITY	VARIOUS SITES - UNPLANNED ACCESS CONTROL	206.25
23/03/2023	\$APINVCE	35877	BELL TRADING TRUST T/AS NORTH STAR SECURITY	VARIOUS SITES - UNPLANNED ACCESS CONTROL	687.50
23/03/2023	\$APINVCE	35713	BELL TRADING TRUST T/AS NORTH STAR SECURITY	VARIOUS SITES - UNPLANNED ACCESS CONTROL	2,081.20
Cheque/EFT Number 234669					500.62
23/03/2023	\$APINVCE	106064	Go Doors Pty Ltd	Auto Door Reactive Maintenance FY 22/23	230.37
23/03/2023	\$APINVCE	106036	Go Doors Pty Ltd	Auto Door Reactive Maintenance FY 22/23	270.25
Cheque/EFT Number 234670					11,550.00
23/03/2023	\$APINVCE	3741	JB Legal Partners Pty Ltd	Engagement of JB Legal as Legal Counsel	11,550.00
Cheque/EFT Number 234671					111.14
23/03/2023	\$APINVCE	SI0006015	MDM Entertainment Pty Ltd	Supply of Assorted Adult Fiction & Adult	41.68
23/03/2023	\$APINVCE	SI0006110	MDM Entertainment Pty Ltd	Supply of Assorted Adult Fiction & Adult	59.34
23/03/2023	\$APINVCE	SI0006193	MDM Entertainment Pty Ltd	Requisition not to be email to the suppl	10.12
Cheque/EFT Number 234672					200.00
23/03/2023	\$APINVCE	WS-0003-COP	World Sharing Pty Ltd	Tuesday Morning Show M Laffan 7 March 20	200.00
Cheque/EFT Number 234673					561.00
			The Trustee for Dominic Trim's Family Trust t/a Pedders Suspension & Brakes Osbo		561.00



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
23/03/2023	\$APINVCE	4314	The Trustee for Dominic Trim's Family Trust t/a Pedd Rear Shock Absorbers for WAC Water Truck		429.00
23/03/2023	\$APINVCE	4299	The Trustee for Dominic Trim's Family Trust t/a Pedd Wheel Alignment + Wheel Rotation / Range		132.00
Cheque/EFT Number 234674					
23/03/2023	\$APINVCE	INRE002565455	Realestate.com.au Pty Ltd	Real Commercial.com Subscription 22/23	145.00
Cheque/EFT Number 234675					
Morris & Ioppolo PTY LTD t/as M I Plumbers					
23/03/2023	\$APINVCE	36589	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	208.88
23/03/2023	\$APINVCE	36585	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	352.00
Cheque/EFT Number 234676					
FreshExchange Pty Ltd					
23/03/2023	\$APINVCE	332989	FreshExchange Pty Ltd	FRESH EXCHANGE - FRUIT AND VEGETABLES.	210.29
23/03/2023	\$APINVCE	332827	FreshExchange Pty Ltd	FRESH EXCHANGE - FRUIT AND VEGETABLES.	253.55
Cheque/EFT Number 234677					
Kingston Reid Pty Ltd					
23/03/2023	\$APINVCE	2544	Kingston Reid Pty Ltd	Legal Services - Employee Relations Advi	27,500.00
Cheque/EFT Number 234678					
Arup Australia Pty Ltd					
23/03/2023	\$APINVCE	5002-227956	Arup Australia Pty Ltd	PM Services Part B Technical Services	52,934.20
Cheque/EFT Number 234679					
Cataphonics Pty Ltd t/as Venue Technical Services					
23/03/2023	\$APINVCE	32590	Cataphonics Pty Ltd t/as Venue Technical Services	Town Hall - Hoist and Curtain service. S	4,224.00
Cheque/EFT Number 234680					
International Solutions Group (ISG) Pty Ltd					
23/03/2023	\$APINVCE	INV-14472	International Solutions Group (ISG) Pty Ltd	Cleaners Australia Day and post event -	13,211.00
Cheque/EFT Number 234681					
Ross John Thompson					
23/03/2023	\$APINVCE	230225	Ross John Thompson	Claisebrook in Concert - MC duties and f	750.00
Cheque/EFT Number 234682					
On Tap Plumbing & Gas Pty Ltd					
23/03/2023	\$APINVCE	70899	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	113.78
23/03/2023	\$APINVCE	70296	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	261.80
23/03/2023	\$APINVCE	71137	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	9,093.26
23/03/2023	\$APINVCE	71156	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	2,097.42
23/03/2023	\$APINVCE	70819	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	6,100.44
23/03/2023	\$APINVCE	71176	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	528.22
23/03/2023	\$APINVCE	71092	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	277.64
23/03/2023	\$APINVCE	71107	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	232.81
23/03/2023	\$APINVCE	71099	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	277.64
23/03/2023	\$APINVCE	70902	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	273.08
Cheque/EFT Number 234683					
Wright Welding & Fabrication Pty Ltd					
23/03/2023	\$APINVCE	INV-0410	Wright Welding & Fabrication Pty Ltd	Welding of Reo bar as per supplied drawi	343.20
23/03/2023	\$APINVCE	INV-0413	Wright Welding & Fabrication Pty Ltd	Welding works bollard and street furnitu	699.60
23/03/2023	\$APINVCE	INV-0411	Wright Welding & Fabrication Pty Ltd	Crawley Light parts & 130 aluminum plate	1,234.20
23/03/2023	\$APINVCE	INV-0412	Wright Welding & Fabrication Pty Ltd	General street lighting maintenance	857.20
Cheque/EFT Number 234684					
A Sweet Sensation					
23/03/2023	\$APINVCE	177	A Sweet Sensation	Popcorn vendor for West Perth movie nigh	785.00
Cheque/EFT Number 234685					
ATI-Mirage Training and Business Solutions Pty Ltd t/as ATI-Mirage					
23/03/2023	\$APINVCE	INV-2487	ATI-Mirage Training and Business Solutions Pty Ltd t/H&S Rep training		2,310.00
Cheque/EFT Number 234686					
Phat Brew Club Pty Ltd					
23/03/2023	\$APINVCE	INV-000899	Phat Brew Club Pty Ltd	Safer Spaces Grant 2021/22 Phat Brew Clu	16,500.00
Cheque/EFT Number 234687					
The Trustee for the Gilmour Trust t/as Gilmour & Jooste Elec Gilmour & Jooste El					
23/03/2023	\$APINVCE	28749	The Trustee for the Gilmour Trust t/as Gilmour & JooPowering & organising charging stations		1,219.19
23/03/2023	\$APINVCE	29053	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		549.78
23/03/2023	\$APINVCE	29057	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		263.42
23/03/2023	\$APINVCE	29054	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		2,832.20
23/03/2023	\$APINVCE	29055	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		177.45
23/03/2023	\$APINVCE	29056	The Trustee for the Gilmour Trust t/as Gilmour & JooGPO installation - Depot modifications		682.50
23/03/2023	\$APINVCE	29046	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		484.00
23/03/2023	\$APINVCE	29050	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		297.00
23/03/2023	\$APINVCE	29120	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		365.77
23/03/2023	\$APINVCE	29047	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		148.50
23/03/2023	\$APINVCE	29048	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		148.50
23/03/2023	\$APINVCE	29051	The Trustee for the Gilmour Trust t/as Gilmour & JooTEST&TAG - VARIOUS SITES - PLANNED MAINT		1,067.50
23/03/2023	\$APINVCE	29052	The Trustee for the Gilmour Trust t/as Gilmour & JooVARIOUS SITES - UNPLANNED ELECTRICAL MAI		320.43
Cheque/EFT Number 234688					
Sweet Pea Arts Pty Ltd					
23/03/2023	\$APINVCE	INV-0122	Sweet Pea Arts Pty Ltd	Council House Foyer exhibition changeove	1,815.00
Cheque/EFT Number 234689					
Shore Water Marine Pty Ltd Shorewater Marine					
23/03/2023	\$APINVCE	INV-453	Shore Water Marine Pty Ltd Shorewater Marine	Blue Boat House Stair Replacement - Shor	34,776.28
Cheque/EFT Number 234690					
People2People Recruitment (Western Australia) Pty Ltd					
23/03/2023	\$APINVCE	INV-000024011	People2People Recruitment (Western Australia) Pty	Agency fees for Properties	2,205.72
23/03/2023	\$APINVCE	INV-0000029837	People2People Recruitment (Western Australia) Pty	Agency fees for Properties	3,676.20
Cheque/EFT Number 234691					
AMS Technology Group Pty Ltd t/as AMS Installation & Mainten AMS Installation &					
23/03/2023	\$APINVCE	543067	AMS Technology Group Pty Ltd t/as AMS Installation AMS Reactive Maintenance/ Quoted Works f		198.00
Cheque/EFT Number 234692					
Ultimate Watersports Pty Ltd					
23/03/2023	\$APINVCE	INV-0001	Ultimate Watersports Pty Ltd	Jetboarding shows - On water entertainme	9,870.00
Cheque/EFT Number 234693					
Lit Letters Pty Ltd					
23/03/2023	\$APINVCE	INV-2861	Lit Letters Pty Ltd	PERTH light-up letters hire and install	550.00
23/03/2023	\$APINVCE	INV-2985	Lit Letters Pty Ltd	PERTH light-up letters hire and install	690.00
23/03/2023	\$APINVCE	INV-2860	Lit Letters Pty Ltd	PERTH light-up letters hire and install	750.00



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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
23/03/2023	\$APINVCE	INV-2862	Lit Letters Pty Ltd	PERTH light-up letters hire and install	625.00
Cheque/EFT Number 234694					8,371.00
23/03/2023	\$APINVCE	INV-0028	Evicom Pty Ltd	pigeon management	8,371.00
Cheque/EFT Number 234695					6,480.94
23/03/2023	\$APINVCE	20/02/2023	BEEDA Beedarnitch Pty Ltd		6,480.94
Cheque/EFT Number 234696					687.50
23/03/2023	\$APINVCE	8379	Blackwell & Associates Pty Ltd	Design Review Panel Sitting Fee PLEASE	687.50
Cheque/EFT Number 234697					616.00
23/03/2023	\$APINVCE	IV0000002832	The trustee for By Chance Family Trust t/as Medic Ai	Claisebrook in Concert - 25 Feb - First	616.00
Cheque/EFT Number 234698					35,284.71
23/03/2023	\$APINVCE	4681945053	Telstra Limited	DATA CHARGES FOR 16 January-15 February	10,879.34
23/03/2023	\$APINVCE	4681945038	Telstra Limited	DATA CHARGES FOR 16 January-15 February	38.00
23/03/2023	\$APINVCE	4681945129	Telstra Limited	DATA CHARGES FOR 16 January-15 February	970.00
23/03/2023	\$APINVCE	4681945111	Telstra Limited	DATA CHARGES FOR 16 January-15 February	4,192.12
23/03/2023	\$APINVCE	2537275000	Telstra Limited	DATA CHARGES FOR 16 January-15 February	1,393.28
23/03/2023	\$APINVCE	4681944502	Telstra Limited	DATA CHARGES FOR 16 January-15 February	5,652.38
23/03/2023	\$APINVCE	2769413700	Telstra Limited	DATA CHARGES FOR 16 January-15 February	7,956.45
23/03/2023	\$APINVCE	1057776700	Telstra Limited	DATA CHARGES FOR 16 January-15 February	4,203.14
Cheque/EFT Number 234699					10,560.00
23/03/2023	\$APINVCE	INV-0026	Techvision Auستراليا Pty Ltd	Provision of support services	10,560.00
Cheque/EFT Number 234700					1,980.00
23/03/2023	\$APINVCE	COP_01_01	Mark Welsh (Fabrik Interpretation + Design)	Design advice for Foyer temporary wall s	1,980.00
Cheque/EFT Number 234701					400.00
23/03/2023	\$APINVCE	00022	Oceana Nikki Lee Denniss (Oceana Music)	Oceana Deniss - Citizenship Ceremony Per	400.00
Cheque/EFT Number 234702					800.00
23/03/2023	\$APINVCE	INV1219	Ben Marvin	Claisebrook in Concert - Chill Divine Pe	800.00
Cheque/EFT Number 234703					1,452.00
23/03/2023	\$APINVCE	BWAI54573	Bladon Wa P/L	Volunteer Lanyards x300 Bladon WA Con	1,452.00
Cheque/EFT Number 234704					1,320.00
23/03/2023	\$APINVCE	SI-0003712	CENTRECARE CORPORATE	Requisition for EAP - Access Wellbeing 1	1,320.00
Cheque/EFT Number 234705					35,223.05
23/03/2023	\$APINVCE	A048967	Choiceone Pty Ltd	Temporary Staff Civil Maintenance	2,579.53
23/03/2023	\$APINVCE	A048966	Choiceone Pty Ltd	Civil Maintenance-Agency Staff	2,579.53
23/03/2023	\$APINVCE	A048726	Choiceone Pty Ltd	Choiceone recruitment- Labour hire to co	2,410.73
23/03/2023	\$APINVCE	A048844	Choiceone Pty Ltd	Choiceone recruitment- Labour hire to co	454.55
23/03/2023	\$APINVCE	A048852	Choiceone Pty Ltd	Temp Labour Hire - Waste and Cleaning Sa	3,447.27
23/03/2023	\$APINVCE	A048727	Choiceone Pty Ltd	Choiceone recruitment- Labour hire to co	2,338.06
23/03/2023	\$APINVCE	A049016	Choiceone Pty Ltd	Temp Labour Hire - Waste and Cleaning Sa	407.29
23/03/2023	\$APINVCE	A048963	Choiceone Pty Ltd	Temp Labour Hire - Waste and Cleaning Sa	9,681.00
23/03/2023	\$APINVCE	A048962	Choiceone Pty Ltd	Carpenters-Temporary Staff	2,137.22
23/03/2023	\$APINVCE	A048964	Choiceone Pty Ltd	Civil Maintenance Agency Staff	2,024.70
23/03/2023	\$APINVCE	A048961	Choiceone Pty Ltd	Temp Labour Hire - Waste and Cleaning Sa	4,768.09
23/03/2023	\$APINVCE	A048971	Choiceone Pty Ltd	Agency staff	2,395.08
Cheque/EFT Number 234706					85,363.95
23/03/2023	\$APINVCE	INV-38242	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	1,518.00
23/03/2023	\$APINVCE	INV-38223	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	2,112.00
23/03/2023	\$APINVCE	INV-38230	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	247.50
23/03/2023	\$APINVCE	INV-38074	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	2,049.75
23/03/2023	\$APINVCE	INV-37994	CLASSIC TREE SERVICES	Street Tree Pruning, Removal and Arboric	79,436.70
Cheque/EFT Number 234707					650,273.00
23/03/2023	\$HRPAYJNL	F 10/03/2023	DEPUTY COMMISSIONER OF TAXATION	Withholding Tax (PAYG)	224.00
23/03/2023	\$HRPAYJNL	F 10/03/2023	DEPUTY COMMISSIONER OF TAXATION	ETP Tax (Code O)	40.00
23/03/2023	\$HRPAYJNL	F 10/03/2023	DEPUTY COMMISSIONER OF TAXATION	Withholding Tax (PAYG)	15,062.00
23/03/2023	\$HRPAYJNL	F 24/02/2023	DEPUTY COMMISSIONER OF TAXATION	Withholding Tax (PAYG)	14.00
23/03/2023	\$HRPAYJNL	EF 10/03/2023	DEPUTY COMMISSIONER OF TAXATION	HELP	1,700.00
23/03/2023	\$HRPAYJNL	EF 10/03/2023	DEPUTY COMMISSIONER OF TAXATION	Extra Tax	1,821.00
23/03/2023	\$HRPAYJNL	EF 10/03/2023	DEPUTY COMMISSIONER OF TAXATION	Withholding Tax (PAYG)	96,362.00
23/03/2023	\$HRPAYJNL	F 10/03/2023	DEPUTY COMMISSIONER OF TAXATION	HELP	18,082.00
23/03/2023	\$HRPAYJNL	F 10/03/2023	DEPUTY COMMISSIONER OF TAXATION	Extra Tax	5,396.00
23/03/2023	\$HRPAYJNL	F 10/03/2023	DEPUTY COMMISSIONER OF TAXATION	Withholding Tax (PAYG)	511,572.00
Cheque/EFT Number 234708					2,959.11
23/03/2023	\$APINVCE	4760	Drake Australia Pty Ltd	Mechanic Labour Hire - 30Hrs W/E - 26/02	2,959.11
Cheque/EFT Number 234709					1,399.20
23/03/2023	\$APINVCE	F27730	ELLIOTTS IRRIGATION PTY LTD	Groundwater Filtration System Maintenanc	1,399.20
Cheque/EFT Number 234710					144.95
23/03/2023	\$APINVCE	11089679	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	15.50
23/03/2023	\$APINVCE	11089513	FARINOSI & SONS PTY LTD	Carpenters Stores & Materials	15.20
23/03/2023	\$APINVCE	11089512	FARINOSI & SONS PTY LTD	Carpenters Stores & Materials	108.00
23/03/2023	\$APINVCE	11089302	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	6.25
Cheque/EFT Number 234711					964.66
23/03/2023	\$APINVCE	152581	STRATAGREEN	12x Felco 2 secateurs	964.66



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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
Cheque/EFT Number 234712					2,337.01
23/03/2023	\$APINVCE	51488063	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Temp Labour Hire - Waste and Cleaning Sa	2,337.01
Cheque/EFT Number 234713					14,089.35
23/03/2023	\$APINVCE	INV-44016	HYDROQUIP PUMPS	Hydroquip pump 3 stack	8,454.60
23/03/2023	\$APINVCE	INV-44017	HYDROQUIP PUMPS	Ozone pump 6 motor rewind	5,634.75
Cheque/EFT Number 234714					44,365.73
23/03/2023	\$APINVCE	SINV-046434	MINDARIE REGIONAL COUNCIL	MRC Member Council Admin Fee 2022/23 Lan	32,234.12
23/03/2023	\$APINVCE	SINV-046775	MINDARIE REGIONAL COUNCIL	Provision of Landfill Tipping - 2022/23	12,131.61
Cheque/EFT Number 234715					4,031.50
23/03/2023	\$APINVCE	INV-0705	PARALLAX PRODUCTIONS PTY LTD	Peter Pan Wax & Polish	4,031.50
Cheque/EFT Number 234716					201.30
23/03/2023	\$APINVCE	983898	A RICHARDS PTY LTD T/AS RICHGRO GARDEN PRODU	Turf sand	201.30
Cheque/EFT Number 234717					45.38
23/03/2023	\$APINVCE	721417	Galvins Plumbing Supplies	Metal Test Plug for 100mm DWV compatible	45.38
Cheque/EFT Number 234718					11,189.27
23/03/2023	\$APINVCE	14219535	RSEA PTY LTD	Community Safety Officer Safety Boots	273.53
23/03/2023	\$APINVCE	13853060	RSEA PTY LTD	2022 Parks uniform order for Northbridge	7,051.00
23/03/2023	\$APINVCE	14244611	RSEA PTY LTD	Safety work boots for Parks unit team me	137.50
23/03/2023	\$APINVCE	14244534	RSEA PTY LTD	Safety work boots for Parks unit team me	148.50
23/03/2023	\$APINVCE	14243068	RSEA PTY LTD	Safety work boots for Parks unit team me	162.80
23/03/2023	\$APINVCE	14243028	RSEA PTY LTD	Safety work boots for Parks unit team me	165.00
23/03/2023	\$APINVCE	14262923	RSEA PTY LTD	2022/23 Uniform Allocation Civil Mainten	132.92
23/03/2023	\$APINVCE	14242196	RSEA PTY LTD	Civil Maintenance-Safety Wear	140.76
23/03/2023	\$APINVCE	14152633	RSEA PTY LTD	Candy Cloves 1440x and 10x Barrier Tape	2,823.26
23/03/2023	\$APINVCE	14244910	RSEA PTY LTD	Safety Boots Nightshift WAC	154.00
Cheque/EFT Number 234719					1,451.55
23/03/2023	\$APINVCE	412371646	TOTAL EDEN PTY LTD T/AS Nutrien Water	Tapping bands for Queens	237.37
23/03/2023	\$APINVCE	412565354	TOTAL EDEN PTY LTD T/AS Nutrien Water	ABS pipe and fittings	667.70
23/03/2023	\$APINVCE	412565296	TOTAL EDEN PTY LTD T/AS Nutrien Water	Bore saver	444.58
23/03/2023	\$APINVCE	412565057	TOTAL EDEN PTY LTD T/AS Nutrien Water	80mm Van stones	101.90
Cheque/EFT Number 234720					1,618.75
23/03/2023	\$APINVCE	115284 #26	T QUIP	Assorted Spares Parts For Parks Larger M	28.50
23/03/2023	\$APINVCE	115953 #26	T QUIP	Assorted Spares Parts For Parks Larger M	969.65
23/03/2023	\$APINVCE	117670 #26	T QUIP	Assorted Spares Parts For Parks Larger M	620.60
Cheque/EFT Number 234721					4,162.29
23/03/2023	\$APINVCE	00418544	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	1,124.20
23/03/2023	\$APINVCE	00418536	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	182.16
23/03/2023	\$APINVCE	00418538	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	358.60
23/03/2023	\$APINVCE	00418539	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	152.90
23/03/2023	\$APINVCE	00418540	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	312.40
23/03/2023	\$APINVCE	00418541	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	383.02
23/03/2023	\$APINVCE	00418542	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	261.80
23/03/2023	\$APINVCE	00418543	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	451.99
23/03/2023	\$APINVCE	00418480	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	605.22
23/03/2023	\$APINVCE	00418481	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	330.00
Cheque/EFT Number 234722					400.00
23/03/2023	\$APINVCE	15111449	PUBLIC TRANSPORT AUTHORITY OF WA	New Smartrider Cards for iCity Volunteer	400.00
Cheque/EFT Number 234723					4,858.85
23/03/2023	\$APINVCE	214970	Zipform Pty Ltd	Rate Notice preparation and lodgment	4,858.85
Cheque/EFT Number 234724					375.65
23/03/2023	\$APINVCE	40573	BETSHARES HOLDING PTY LTD	CARPARK PERMIT CANCELLATIOBN UNTIL 7/3/2	375.65
Cheque/EFT Number 234725					20,395.75
23/03/2023	\$APINVCE	A1221050	CBRE REF 180768	RATES REFUND-TERMINATION OF LEASE	20,395.75
Cheque/EFT Number 234726					390.25
23/03/2023	\$APINVCE	A1219286	C B MERTON JONES	OVERPAID RATES REFUND-101/105 STIRLING S	390.25
Cheque/EFT Number 234727					8.00
23/03/2023	\$APINVCE	170323	ROB WEE	REFUND-NO TICKET PRINTED	8.00
Cheque/EFT Number 234728					150.00
23/03/2023	\$APINVCE	300123	STEVE BERGMAN	HEALTHY LIEFSTYLE CONT- S BERGMAN	150.00
Cheque/EFT Number 234729					205.34
23/03/2023	\$APINVCE	BPC2023143	VALMONT (WA) PTY LTD	INCORRECT APPLL TYPE AT LODGEMENT	205.34
Cheque/EFT Number 234730					12,458.35
23/03/2023	\$APINVCE	A1220870	CBRE REF 180773	RATES REFUND DUE TO TERMINATION OF LEASE	12,458.35
Cheque/EFT Number 234731					1,866.12
23/03/2023	\$APINVCE	BPC2022810	Zinifinity Projects Pty Ltd	APPLICATION REFUND-6-8 BENNETT ST	1,866.12
Cheque/EFT Number 234732					757.40
23/03/2023	\$APINVCE	160323	AWAKE FESTIVAL	BOND REFUND-PERTH TOWN HALL	757.40
Cheque/EFT Number 234733					1,000.00
23/03/2023	\$APINVCE	36844	DEPARTMENT OF TREASURY	BOND REFUND-HIRE PERTH TOWN HALL	1,000.00
Cheque/EFT Number 234734					1,000.00
23/03/2023	\$APINVCE	36410	TIM MORRISON ENTERPRISES	BOND REFUND-HIRE PERTH TOWN HALL	1,000.00



Schedule of Accounts Paid - Municipal Fund

For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
Cheque/EFT Number 234735					1,190.50
23/03/2023	\$APINVCE	34762	SHELDON ELVIN	BOND REFUND-HIRE PERTH TOWN HALL	1,190.50
Cheque/EFT Number 234736					950.00
23/03/2023	\$APINVCE	HG202252	ICON SHOPFITTING & CONSTRUCTION PTY LTD	WORK BOND REFUND-129 BARRACK STREET	950.00
Cheque/EFT Number 234737					175.00
23/03/2023	\$APINVCE	220223	ASSAD ALI ASGHARI	SAFETY BOOTS-A ASGHARI	175.00
Cheque/EFT Number 234738					69.00
23/03/2023	\$APINVCE	210223	VAIBHAV EKBOTE	SAFETY BOOTS-V EKBOTE	69.00
Cheque/EFT Number 234917					102.64
31/03/2023	\$APINVCE	4520708439	REPCO	March Service Filters for Tray Utens	102.64
Cheque/EFT Number 234918					20,000.00
31/03/2023	\$APINVCE	01070792	CTIS PTY LTD	Container Deposit Scheme Top Up Fund	20,000.00
Cheque/EFT Number 234919					897.93
31/03/2023	\$APINVCE	568723	ABLE WESTCHEM(BORVEK PTY LTD)	Depot Store Stock - Cleaner Lemon 5L	897.93
Cheque/EFT Number 234920					2,252.85
31/03/2023	\$APINVCE	158582022.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	904.47
31/03/2023	\$APINVCE	158523630.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	306.73
31/03/2023	\$APINVCE	158555138.PER	BIDFOOD WA PTY LTD	Food and beverage supplies for Community	1,041.65
Cheque/EFT Number 234921					1,982.64
31/03/2023	\$APINVCE	16902	SOUTHERN METROPOLITAN REGIONAL COUNCIL	Organic tipping fees 22/23	1,982.64
Cheque/EFT Number 234922					9,785.13
31/03/2023	\$APINVCE	00164335	ADVANCED TRAFFIC MANAGEMENT	Traffic Management - Mounts Bay Rd	672.06
31/03/2023	\$APINVCE	00164375	ADVANCED TRAFFIC MANAGEMENT	Civil Maintenance-T/mge emergency works	1,079.10
31/03/2023	\$APINVCE	00164271	ADVANCED TRAFFIC MANAGEMENT	Provide Traffic Management	1,301.30
31/03/2023	\$APINVCE	00164313	ADVANCED TRAFFIC MANAGEMENT	TMP Plan - Mounts Bay Road Drainage	1,997.60
31/03/2023	\$APINVCE	00164336	ADVANCED TRAFFIC MANAGEMENT	Civil Maintenance-Traffic Management St	982.97
31/03/2023	\$APINVCE	00162743	ADVANCED TRAFFIC MANAGEMENT	Provide Traffic Management	1,380.50
31/03/2023	\$APINVCE	00164280	ADVANCED TRAFFIC MANAGEMENT	Provide Traffic Management	990.00
31/03/2023	\$APINVCE	00164270	ADVANCED TRAFFIC MANAGEMENT	Provide Traffic Management	589.60
31/03/2023	\$APINVCE	00164277	ADVANCED TRAFFIC MANAGEMENT	Provide Traffic Management	792.00
Cheque/EFT Number 234923					55.50
31/03/2023	\$APINVCE	60633638	OFFICE WORKS	Officeworks Order Mentos and Hardcover	55.50
Cheque/EFT Number 234924					6,000.00
31/03/2023	\$APINVCE	65961	ENVIRONMENTAL HEALTH AUSTRALIA(WA)JINC	purchase order for annual Environmental	6,000.00
Cheque/EFT Number 234925					213.00
31/03/2023	\$APINVCE	45611747	NESPRESSO	Nespresso Coffee Pods for Library - FY 2	213.00
Cheque/EFT Number 234926					18,900.75
31/03/2023	\$APINVCE	SIN000101359	DATA 3	City of Perth Microsoft Azure Usage 2022	18,900.75
Cheque/EFT Number 234927					629.20
31/03/2023	\$APINVCE	48539	PUMPS AUSTRALIA	Unloader Valve for WAC Water Truck P/H P	629.20
Cheque/EFT Number 234928					26,838.03
31/03/2023	\$APINVCE	186106608	Higgins Coatings Pty Ltd	Unplanned Graffiti Removal & Painting Se	26,838.03
Cheque/EFT Number 234929					504.87
31/03/2023	\$APINVCE	334520	WESTBOOKS	Supply of Fiction & Non-Fiction Books	474.62
31/03/2023	\$APINVCE	334523	WESTBOOKS	Supply of Fiction & Non-Fiction Books	30.25
Cheque/EFT Number 234930					915.32
31/03/2023	\$APINVCE	8067186429	TK Elevator Australia Pty Ltd	PLANNED LIFT AND ESCALATOR MAINTENANCE -	915.32
Cheque/EFT Number 234931					1,042.95
31/03/2023	\$APINVCE	654999411	ALINTA SALES PTY LTD	City Station Complex (C Of P) - Welling	1,042.95
Cheque/EFT Number 234932					126,475.54
31/03/2023	\$APINVCE	00002257	MENCHETTI CONSOLIDATED PTY LTD T/AS MG GROUP WA	John Oldham Bridge Replacement - Design	76,571.33
31/03/2023	\$APINVCE	00002256	MENCHETTI CONSOLIDATED PTY LTD T/AS MG GROUP WA	Stirling Garden Tree Root Bridges and As	49,904.21
Cheque/EFT Number 234933					592.09
31/03/2023	\$APINVCE	P3477119	ATOM SUPPLY	6x Broom Timber 350mm Poly 1.8m 25mm	324.79
31/03/2023	\$APINVCE	P3475721	ATOM SUPPLY	Depot Store Stock - 12 x 2.5L Cooler Jug	267.30
Cheque/EFT Number 234934					150.00
31/03/2023	\$APINVCE	1125	SPIRIT OF THE STREETS CHOIR(INC)	Tuesday Morning Show SOS Choir 6 Dec 22	150.00
Cheque/EFT Number 234935					143.42
31/03/2023	\$APINVCE	1719914	TRUCK CENTRE (WA) PTY LTD	New Horn Switch for Volvo Rubbish Truck	143.42
Cheque/EFT Number 234936					42,401.38
31/03/2023	\$APINVCE	30334	ACCESS BRICKPAVING CO	PCEC CP - Pedestrian walkway repair Quo	3,763.32
31/03/2023	\$APINVCE	30332	ACCESS BRICKPAVING CO	Footpath Maintenance Various Locations	14,951.85
31/03/2023	\$APINVCE	30337	ACCESS BRICKPAVING CO	Hire of Excavator Hackett Dr, Matilda Ba	1,077.08
31/03/2023	\$APINVCE	30331	ACCESS BRICKPAVING CO	Riverside Dr intersection modification	22,609.13
Cheque/EFT Number 234937					575.52
31/03/2023	\$APINVCE	00026509	Sunny Industrial Brushware	Annual Sweeper Brush Blanket Order for 3	575.52
Cheque/EFT Number 234938					7,661.25
31/03/2023	\$APINVCE	8041857	DEPARTMENT OF TRANSPORT	Vehicle Registration Owner Details 22/23	7,661.25
Cheque/EFT Number 234939					1,756.81
31/03/2023	\$APINVCE	11067036	MINTER ELLISON	Legal advice - Case 21-018-INFIAA-L	1,756.81
Cheque/EFT Number 234940					313.50
TECHNICAL SERVICES GROUP					



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For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
31/03/2023	\$APINVCE	INV-00003135	TECHNICAL SERVICES GROUP	Break/Fix Repairs Public WIFI for 2022-2	313.50
Cheque/EFT Number 234941					1,990.99
31/03/2023	\$APINVCE	XA980026584:01	DAIMLER TRUCKS PERTH	Replacement Air Bag / Suspension Bellow	1,990.99
Cheque/EFT Number 234942					4,867.50
31/03/2023	\$APINVCE	8547	BICYCLE VICTORIA	Annual Bicycle Counts	4,867.50
Cheque/EFT Number 234943					644.05
31/03/2023	\$APINVCE	107146	EWCS Unit Trust t/as Enviro Sweep	Planned Car Park Sweeping for FY22/23 as	644.05
Cheque/EFT Number 234944					232.10
31/03/2023	\$APINVCE	466779	Sydel Nominees t/as Imagesource Digital Solution	PIER ST CAR PARK SURVEY STICKERS	127.60
31/03/2023	\$APINVCE	466827	Sydel Nominees t/as Imagesource Digital Solution	JAMES ST CAR PARK SIGNS	104.50
Cheque/EFT Number 234945					552.60
31/03/2023	\$APINVCE	55155	JAPANESE TRUCK & BUS SPARES PTY LTD	Inv 475796	-467.00
31/03/2023	\$APINVCE	909649	JAPANESE TRUCK & BUS SPARES PTY LTD	Front Door Strap for Hino Rubish Truck	590.25
31/03/2023	\$APINVCE	480579	JAPANESE TRUCK & BUS SPARES PTY LTD	Front Door Strap for Hino Rubish Truck	330.05
31/03/2023	\$APINVCE	479744	JAPANESE TRUCK & BUS SPARES PTY LTD	Oil Pump Valve for WAC Rubbish Truck	99.30
Cheque/EFT Number 234946					13,939.20
31/03/2023	\$APINVCE	39-222094	ARUP	Roe St Enhancement Project - Detailed De	13,939.20
Cheque/EFT Number 234947					6,371.00
31/03/2023	\$APINVCE	16658	SWAN EVENT HIRE	Equipment hire Australia Day Citizenship	6,371.00
Cheque/EFT Number 234948					2,791.08
31/03/2023	\$APINVCE	56051	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	992.38
31/03/2023	\$APINVCE	56098	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	496.19
31/03/2023	\$APINVCE	56097	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	310.12
31/03/2023	\$APINVCE	56101	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	434.17
31/03/2023	\$APINVCE	56099	DATALINE VISUAL LINK PTY LTD	CCTV Maintenance 22/23 FY	558.22
Cheque/EFT Number 234949					1,754.98
31/03/2023	\$APINVCE	00091140	MASTEC AUSTRALIA PTY LTD	Depot Store Stock - 49 x 120L Bins (no L	1,754.98
Cheque/EFT Number 234950					2,432.88
31/03/2023	\$APINVCE	2085757089	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 9003 Elder St, Perth WA 6000	291.49
31/03/2023	\$APINVCE	2061763157	ELECTRICITY GENERATION AND RETAIL CORPORATIO	25 Francis St, Northbridge WA 6003	407.63
31/03/2023	\$APINVCE	2009788228	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U B 205 James St, Northbridge WA 6003	170.65
31/03/2023	\$APINVCE	2009788066	ELECTRICITY GENERATION AND RETAIL CORPORATIO	72 Lake St, Northbridge WA 600	357.78
31/03/2023	\$APINVCE	2013793120	ELECTRICITY GENERATION AND RETAIL CORPORATIO	73 Lake St, Northbridge WA 6003	532.62
31/03/2023	\$APINVCE	2017791714	ELECTRICITY GENERATION AND RETAIL CORPORATIO	U 3 81 Royal St, East Perth WA 6004	196.99
31/03/2023	\$APINVCE	2057772462	ELECTRICITY GENERATION AND RETAIL CORPORATIO	Lot 483 U 2 Terrace Rd, Perth WA 6000	475.72
Cheque/EFT Number 234951					150.00
31/03/2023	\$APINVCE	00006559	F & L REA FAMILY TRUST	Tuesday Morning Show F Rea 14 Mar 23	150.00
Cheque/EFT Number 234952					1,175.20
31/03/2023	\$APINVCE	SI04127435	BLACKWOODS ATKINS	Easyroll Folding Hand Trolley - BW#01320	312.80
31/03/2023	\$APINVCE	SI04104872	BLACKWOODS ATKINS	Depot Hazmat Box	862.40
Cheque/EFT Number 234953					250.00
31/03/2023	\$APINVCE	1818	MICHAEL BLAKE T/AS MICHAEL BLAKE MUSIC	Entertainment for St. Patrick's Day High	250.00
Cheque/EFT Number 234954					386.62
31/03/2023	\$APINVCE	624418	The Trustee for Wendy Mead Family Trust & OTH t/as Pinnacle People	The Trustee for Wendy Mead Family Trust & OTH t/a COP catering Casual staff Pinnacle Peopl	386.62
Cheque/EFT Number 234955					822.35
31/03/2023	\$APINVCE	00065952	MOW MASTER TURF EQUIPMENT	Back Lapping Paste Grease for Parks Cyli	822.35
Cheque/EFT Number 234956					274.74
31/03/2023	\$APINVCE	S807742	MULTI FIX WA	Carpenters - Abrasive discs and galv spr	274.74
Cheque/EFT Number 234957					21,610.63
31/03/2023	\$APINVCE	13817	EMERGE ENVIRONMENTAL SERVICES PTY LTD	Environmental Monitoring Program 22/23	11,712.83
31/03/2023	\$APINVCE	13909	EMERGE ENVIRONMENTAL SERVICES PTY LTD	Environmental Monitoring Program 22/23	9,897.80
Cheque/EFT Number 234958					500.00
31/03/2023	\$APINVCE	INV11314	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	50.00
31/03/2023	\$APINVCE	INV11293	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	400.00
31/03/2023	\$APINVCE	INV11292	GEOFFREY BAIN T/AS JUNK REMOVAL	CONCOURSE BIN ROOM - PLANNED MAINTENANCE	50.00
Cheque/EFT Number 234959					204.80
31/03/2023	\$APINVCE	17060078	BROWNES FOODS OPERATIONS PTY LTD	Depot Weekly Milk Delivery 1 July 2022 -	102.40
31/03/2023	\$APINVCE	17050598	BROWNES FOODS OPERATIONS PTY LTD	Depot Weekly Milk Delivery 1 July 2022 -	102.40
Cheque/EFT Number 234960					2,545.00
31/03/2023	\$APINVCE	7146200	AUSTRALIAN INSTITUTE OF MANAGEMENT	Professional Development - JM	1,404.00
31/03/2023	\$APINVCE	7147540	AUSTRALIAN INSTITUTE OF MANAGEMENT	AIM Introduction to Emotional Intelligen	1,141.00
Cheque/EFT Number 234961					62,431.39
31/03/2023	\$APINVCE	PSI025800	ICONIC PROPERTY SERVICES	CLEANING SERVICES - VARIOUS SITES AS PER	31,735.00
31/03/2023	\$APINVCE	PSI025799	ICONIC PROPERTY SERVICES	CLEANING SERVICES - VARIOUS SITES AS PER	8,081.70
31/03/2023	\$APINVCE	PSI025801	ICONIC PROPERTY SERVICES	CLEANING SERVICES - VARIOUS SITES AS PER	21,557.31
31/03/2023	\$APINVCE	PSI026526	ICONIC PROPERTY SERVICES	Relief cover for Linus Sunday evening cl	299.15
31/03/2023	\$APINVCE	PSI026525	ICONIC PROPERTY SERVICES	VARIOUS SITES - UNPLANNED CLEANING MAINT	758.23
Cheque/EFT Number 234962					1,302.20
31/03/2023	\$APINVCE	SI-00080723/1	Max & Claire Pty Ltd t/as Ergolink	Employee Ergonomic Chairs Followed alon	634.60
31/03/2023	\$APINVCE	SI-00080780	Max & Claire Pty Ltd t/as Ergolink	Employee Ergonomic Chair Followed along	667.60
Cheque/EFT Number 234963					386.50
31/03/2023	\$APINVCE	SI-00080723/1	AUSTRALIAN SERVICES UNION		386.50



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For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
31/03/2023	\$HRPAYJNL	EF 24/03/2023	AUSTRALIAN SERVICES UNION	Australian Services Union	51.80
31/03/2023	\$HRPAYJNL	F 24/03/2023	AUSTRALIAN SERVICES UNION	Australian Services Union	334.70
Cheque/EFT Number 234964					1,463.00
31/03/2023	\$APINVCE	00019603	NATURAL AREA CONSULTING MANAGEMENT SERVICES	Duckweed removal from circumference of Q	1,463.00
Cheque/EFT Number 234965					6,600.00
31/03/2023	\$APINVCE	23101	The trustee for Philip Griffiths Architects Trust t/as Griffiths Architects	The trustee for Philip Griffiths Architects Trust t/as G Council House Contract Admin. Services	6,600.00
Cheque/EFT Number 234966					26,727.31
31/03/2023	\$APINVCE	58494	Element Advisory Pty Ltd	Analysis and Design Guidelines - Charact	26,727.31
Cheque/EFT Number 234967					3,782.63
31/03/2023	\$APINVCE	INV-2520	Glen Flood Group Pty Ltd t/as GFG Temporary Assist	Glen Flood Group Pty Ltd t/as GFG Temporary Assist Temporary Drafting Officer	3,782.63
Cheque/EFT Number 234968					1,320.00
31/03/2023	\$APINVCE	1004892	MILESTONE CERTIFIERS PTY LTD T/AS MILESTONE CE	MILESTONE CE Technical Drawings Certification	660.00
31/03/2023	\$APINVCE	1004893	MILESTONE CERTIFIERS PTY LTD T/AS MILESTONE CE	MILESTONE CE technical Drawing certification	660.00
Cheque/EFT Number 234969					43.10
31/03/2023	\$APINVCE	776208	ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	New Uniform for Technical Service Employ	43.10
Cheque/EFT Number 234970					6,063.79
31/03/2023	\$APINVCE	4515183	Programmed Skilled Workforce Limited	Onstreet Reservations Contract Staff - 6	1,856.27
31/03/2023	\$APINVCE	4515181	Programmed Skilled Workforce Limited	Agency CPP Permits	2,165.64
31/03/2023	\$APINVCE	4515182	Programmed Skilled Workforce Limited	Parking Card Contract Staff - 6 month A	2,041.88
Cheque/EFT Number 234971					2,169.20
31/03/2023	\$APINVCE	00012422	RESOURCE FLUID POWER PTY LTD T/AS H.W.C. HYDRAULICS & EQUIPM	RESOURCE FLUID POWER PTY LTD T/AS H.W.C. HYDR Repair / Rebuild for Hydraulic RAMs - Sw	550.00
31/03/2023	\$APINVCE	00012421	RESOURCE FLUID POWER PTY LTD T/AS H.W.C. HYDR	REPAIR / Rebuild for Hydraulic RAMs - Sw	1,619.20
Cheque/EFT Number 234972					1,000.00
31/03/2023	\$APINVCE	270323	TREVOR WALLEY	WELCOME TO COUNTRY 15/3,25/3/23	1,000.00
Cheque/EFT Number 234973					617.10
31/03/2023	\$APINVCE	36835	BAILEY'S THE FERTILISER FAMILY	Potting mix	617.10
Cheque/EFT Number 234974					471.24
31/03/2023	\$APINVCE	9041671224	WINC AUSTRALIA PTY LTD	Office furniture for GM Commercial Servi	25.74
31/03/2023	\$APINVCE	9041942924	WINC AUSTRALIA PTY LTD	Paper Shredder for Depot Print Room	445.50
Cheque/EFT Number 234975					14,434.88
31/03/2023	\$APINVCE	9198	ACE SECURITY AND EVENTS SERVICES	Accreditation Services - Moore Street P	13,998.80
31/03/2023	\$APINVCE	0009305	ACE SECURITY AND EVENTS SERVICES	Citizenship Ceremony - 2x Ace Security O	436.08
Cheque/EFT Number 234976					3,674.00
31/03/2023	\$APINVCE	INV-34281	RM Surveys Pty Ltd	Point Fraser-Survey Baseline after Demo	3,674.00
Cheque/EFT Number 234977					60,847.41
31/03/2023	\$APINVCE	INV-1364	BARONESS HOLDINGS PTY LTD T/AS TREE PLANTING	Street Tree Watering and Maintenance FY	32,281.57
31/03/2023	\$APINVCE	INV-1365	BARONESS HOLDINGS PTY LTD T/AS TREE PLANTING	Street Tree Watering and Maintenance FY	28,565.84
Cheque/EFT Number 234978					9,141.93
31/03/2023	\$APINVCE	964425M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	242.00
31/03/2023	\$APINVCE	955155M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	363.00
31/03/2023	\$APINVCE	965345M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	242.00
31/03/2023	\$APINVCE	947875M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	414.15
31/03/2023	\$APINVCE	963185M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	242.00
31/03/2023	\$APINVCE	964125M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	242.00
31/03/2023	\$APINVCE	955865M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	503.49
31/03/2023	\$APINVCE	955675M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	525.80
31/03/2023	\$APINVCE	962865M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	242.00
31/03/2023	\$APINVCE	961355M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	1,375.00
31/03/2023	\$APINVCE	960635M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	302.50
31/03/2023	\$APINVCE	956995M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	2,753.99
31/03/2023	\$APINVCE	941545M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	968.00
31/03/2023	\$APINVCE	957875M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	242.00
31/03/2023	\$APINVCE	962875M	ESSENTIAL FIRE SERVICES PTY LTD	FIRE SERVICES REACTIVE MAINTENANCE FOR F	484.00
Cheque/EFT Number 234979					52.00
31/03/2023	\$APINVCE	118409	LE TOBOGGAN	Supply of Assorted Foreign Language Juni	52.00
Cheque/EFT Number 234980					327.91
31/03/2023	\$APINVCE	19760	BARNETTS (WA)PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	196.47
31/03/2023	\$APINVCE	19762	BARNETTS (WA)PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	131.44
Cheque/EFT Number 234981					3,135.00
31/03/2023	\$APINVCE	00003329	The Trustee for Hayto Trust t/as SoCo Studios	E-scooter launch informative video for C	717.75
31/03/2023	\$APINVCE	00003287	The Trustee for Hayto Trust t/as SoCo Studios	City After Dark Video	511.50
31/03/2023	\$APINVCE	00003288	The Trustee for Hayto Trust t/as SoCo Studios	Video production - houston pitch video	1,188.00
31/03/2023	\$APINVCE	00003290	The Trustee for Hayto Trust t/as SoCo Studios	between us perth fest video	717.75
Cheque/EFT Number 234982					373.15
31/03/2023	\$APINVCE	BB-16266	BIN BATH CORPORATION PTY LTD	VARIOUS SITES - BIN CLEANING SERVICES FO	19.55
31/03/2023	\$APINVCE	BB-16296	BIN BATH CORPORATION PTY LTD	VARIOUS SITES - BIN CLEANING SERVICES FO	51.00
31/03/2023	\$APINVCE	BB-16336	BIN BATH CORPORATION PTY LTD	VARIOUS SITES - BIN CLEANING SERVICES FO	136.85
31/03/2023	\$APINVCE	BB-16339	BIN BATH CORPORATION PTY LTD	VARIOUS SITES - BIN CLEANING SERVICES FR	68.00
31/03/2023	\$APINVCE	BB-16295	BIN BATH CORPORATION PTY LTD	VARIOUS SITES - BIN CLEANING SERVICES FO	97.75
Cheque/EFT Number 234983					244.20
31/03/2023	\$APINVCE	9316	WESTERN EDGE LANDSCAPES	Burt way Public access way contractor ga	244.20



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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
Cheque/EFT Number 234984					6,190.31
Access Without Barriers Pty Ltd t/as AWB Co					
31/03/2023	\$APINVCE	115256	Access Without Barriers Pty Ltd t/as AWB Co	AWB UNPLANNED MAINTENANCE - 2022/23 FY.	549.51
31/03/2023	\$APINVCE	115202	Access Without Barriers Pty Ltd t/as AWB Co	AWB UNPLANNED MAINTENANCE - 2022/23 FY.	3,715.80
31/03/2023	\$APINVCE	115156	Access Without Barriers Pty Ltd t/as AWB Co	Scaffolding - CCTV Capital Works AWB -	1,925.00
Cheque/EFT Number 234985					416.00
CENTRAL CITY HEALTH PROFESSIONALS					
31/03/2023	\$APINVCE	0117143	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	169.00
31/03/2023	\$APINVCE	0116826	CENTRAL CITY HEALTH PROFESSIONALS	Podiatry 22/23	247.00
Cheque/EFT Number 234986					74.60
LENARA NOMINEES PTY LTD T/AS PERTH NEWS DELIVERY					
31/03/2023	\$APINVCE	33856	LENARA NOMINEES PTY LTD T/AS PERTH NEWS DELI	Newspaper delivery - Level 2 The West an	74.60
Cheque/EFT Number 234987					23,629.62
CHEVRON AUSTRALIA DOWNSTREAM FUELS PTY LTD					
31/03/2023	\$APINVCE	967301945	CHEVRON AUSTRALIA DOWNSTREAM FUELS PTY LTD	14000L Depot Diesel Fuel	23,629.62
Cheque/EFT Number 234988					156.75
Action Glass Pty Ltd t/as Action Glass & Aluminium					
31/03/2023	\$APINVCE	53480	Action Glass Pty Ltd t/as Action Glass & Aluminium	Refit rollers to top of door	156.75
Cheque/EFT Number 234989					5,000.00
Noemie Cecilia Huttner-Koros					
31/03/2023	\$APINVCE	16032303	Noemie Cecilia Huttner-Koros	The Lion Never Sleeps, Boorloo Heritage	5,000.00
Cheque/EFT Number 234990					440.48
THE TRUSTEE FOR EDGAR PITZER FAMILY TRUST T/AS HIRE SOCIETY					
31/03/2023	\$APINVCE	105847	THE TRUSTEE FOR EDGAR PITZER FAMILY TRUST T/A	Table Hire for International Women's Day	440.48
Cheque/EFT Number 234991					1,311.75
METRO TRAFFIC PLANNING PTY LTD					
31/03/2023	\$APINVCE	INV-2135	METRO TRAFFIC PLANNING PTY LTD	AWTM Resource for TMP Reviews	1,311.75
Cheque/EFT Number 234992					137.97
DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUSTRALIA					
31/03/2023	\$APINVCE	499232234	DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUS	Paint and Hardware supplies for use in G	44.87
31/03/2023	\$APINVCE	499239437	DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUS	Paint and Hardware supplies for use in G	93.10
Cheque/EFT Number 234993					117.00
Trustee for the Chelmsford Trust t/as St Anne's Florists & G St Anne's Florists					
31/03/2023	\$APINVCE	00115836	Trustee for the Chelmsford Trust t/as St Anne's Floris	Floral Wreaths for Lord Mayor and Council	117.00
Cheque/EFT Number 234994					1,421.37
J.H. FLUID TRANSFER SOLUTIONS PTY LTD T/AS PIRTEK MALAGA					
31/03/2023	\$APINVCE	ML-T00055137	J.H. FLUID TRANSFER SOLUTIONS PTY LTD T/AS PIRTE	Replaced Blown HYD Hose Assembly on LRG	581.30
31/03/2023	\$APINVCE	ML-T00054920	J.H. FLUID TRANSFER SOLUTIONS PTY LTD T/AS PIRTE	Replaced 3 x High Pressure Hoses on CMAR	677.06
31/03/2023	\$APINVCE	ML-T00054919	J.H. FLUID TRANSFER SOLUTIONS PTY LTD T/AS PIRTE	Replaced 3 x High Pressure Hoses on CMAR	163.01
Cheque/EFT Number 234995					178.72
THE GRIFFITH FAMILY TRUST T/AS SUPERSTOCK SERVICES SUPERSTOCK FOOD SERVICES					
31/03/2023	\$APINVCE	40538673	THE GRIFFITH FAMILY TRUST T/AS SUPERSTOCK SERV	SUPERSTOCK - SUPPLY OF FOOD AND BEVERAGE	74.20
31/03/2023	\$APINVCE	40538674	THE GRIFFITH FAMILY TRUST T/AS SUPERSTOCK SERV	SUPERSTOCK - SUPPLY OF FOOD AND BEVERAGE	104.52
Cheque/EFT Number 234996					1,262.00
OFFICEASY PTY LTD T/AS BUSINESS BASE					
31/03/2023	\$APINVCE	DINV-23732	OFFICEASY PTY LTD T/AS BUSINESS BASE	Depot modifications - Chairs	1,262.00
Cheque/EFT Number 234997					6,402.46
Initiative Media Australia Pty Ltd					
31/03/2023	\$APINVCE	81458	Initiative Media Australia Pty Ltd	Find your Scene marketing campaign. Digi	6,402.46
Cheque/EFT Number 234998					3,508.67
COMPLETE OFFICE SUPPLIES PTY LTD - COS					
31/03/2023	\$APINVCE	11885462	COMPLETE OFFICE SUPPLIES PTY LTD - COS	VARIOUS SITES - OFFICE SUPPLIES - 2022/2	328.34
31/03/2023	\$APINVCE	11878510	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Stationery items for City Records Team	200.84
31/03/2023	\$APINVCE	11878754	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Blanket Order Stationery Supplies - Leve	157.10
31/03/2023	\$APINVCE	11871536	COMPLETE OFFICE SUPPLIES PTY LTD - COS	VARIOUS SITES - OFFICE SUPPLIES - 2022/2	2,024.00
31/03/2023	\$APINVCE	11877389	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Corporate Services - Level 6 stationery	363.50
31/03/2023	\$APINVCE	11878543	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Stationary	279.20
31/03/2023	\$APINVCE	11878561	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Cleaning Supplies - box of Tissues	89.08
31/03/2023	\$APINVCE	11878899	COMPLETE OFFICE SUPPLIES PTY LTD - COS	Stationary	66.61
Cheque/EFT Number 234999					270.00
DAVID YEUNG T/AS CAR CARE(WA)KEWDALE					
31/03/2023	\$APINVCE	3020	DAVID YEUNG T/AS CAR CARE(WA)KEWDALE	POOL CAR CLEANING - COUNCIL HOUSE LOWER	270.00
Cheque/EFT Number 235000					8,045.59
THE TRUSTEE FOR PAM FAMILY TRUST T/AS PROFESSIONAL ARTS MANAGEMENT					
31/03/2023	\$APINVCE	PAM0271	THE TRUSTEE FOR PAM FAMILY TRUST T/AS PROFES	Public art maintenance services.	8,045.59
Cheque/EFT Number 235001					39,183.41
Western Australian Land Authority (DevelopmentWA)					
31/03/2023	\$APINVCE	56903	Western Australian Land Authority (DevelopmentWA)	Royal Street Car Park Rent - Oct - Dec 2	39,183.41
Cheque/EFT Number 235002					3,054.99
DIANNE BAIN					
31/03/2023	\$APINVCE	MARCH23	DIANNE BAIN	Meeting attendance Fee & ICT allowance	3,054.99
Cheque/EFT Number 235003					3,054.99
CLYDE BEVAN					
31/03/2023	\$APINVCE	MARCH23	CLYDE BEVAN	MEETING ATTENDANCE & ICT ALLOWANCE	3,054.99
Cheque/EFT Number 235004					3,054.99
BRENT FLEETON					
31/03/2023	\$APINVCE	MARCH23	BRENT FLEETON	Meeting attendance Fee & ICT allowance	3,054.99
Cheque/EFT Number 235005					5,969.58
LIAM GOBBERT					
31/03/2023	\$APINVCE	MARCH23	LIAM GOBBERT	DLM allowance, attendance fees & ICT	5,969.58
Cheque/EFT Number 235007					17,040.12
Hoban Recruitment Pty Ltd					
31/03/2023	\$APINVCE	HPL76713	Hoban Recruitment Pty Ltd	Contract Parking Technicians for Technic	1,466.52
31/03/2023	\$APINVCE	HPL76712	Hoban Recruitment Pty Ltd	Contract Parking Technicians for Technic	3,275.23
31/03/2023	\$APINVCE	HPL76715	Hoban Recruitment Pty Ltd	Civil Maintenance Agency Staff	2,175.36
31/03/2023	\$APINVCE	HPL76714	Hoban Recruitment Pty Ltd	Mechanic Labour Hire - 7.5Hrs W/E - 12/0	567.52
31/03/2023	\$APINVCE	HPL76716	Hoban Recruitment Pty Ltd	CPP Operations Contract Labour Hire. WAL	9,555.49
Cheque/EFT Number 235008					3,054.99
VIKTOR KO					
31/03/2023	\$APINVCE	MARCH23	VIKTOR KO	Meeting attendance Fee & ICT allowance	3,054.99
Cheque/EFT Number 235009					3,054.99
CATHERINE LEZER					
31/03/2023	\$APINVCE	MARCH23	CATHERINE LEZER	MEETING ATTENDANCE & ICT ALLOWANCE	3,054.99
Cheque/EFT Number 235010					16,092.14
BASIL ZEMPILAS					
31/03/2023	\$APINVCE	MARCH23	BASIL ZEMPILAS	LM Allowance, attendance, ICT allowance	16,092.14
Cheque/EFT Number 235011					3,054.99
SANDY ANGHIE					



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
31/03/2023	\$APINVCE	MARCH23	SANDY ANGHIE	Meeting attendance Fee & ICT allowance	3,054.99
Cheque/EFT Number 235012					9,955.50
31/03/2023	\$APINVCE	2129	Aboriginal United Services Pty Ltd	AUS Contract Labour at CDS Depot Northbr	9,955.50
Cheque/EFT Number 235013					4,180.00
31/03/2023	\$APINVCE	INV-0159	THE TRUSTEE FOR SCENESCAPE FAMIL TRUST T/AS GATHER ON HAY	THE TRUSTEE FOR SCENESCAPE FAMIL TRUST T/AS G Small Business Bounce Back Grant 21/22 J	4,180.00
Cheque/EFT Number 235014					583.94
31/03/2023	\$APINVCE	105945	Go Doors Pty Ltd	Auto Door Planned Maintenance FY 22/23 G	583.94
Cheque/EFT Number 235015					536.80
31/03/2023	\$APINVCE	00086259	PERTH CITY GLASS PTY LTD	Bus Shelter Glass Repairs	536.80
Cheque/EFT Number 235016					19,800.00
31/03/2023	\$APINVCE	3793	JB Legal Partners Pty Ltd	Legal secondee (property matters)	19,800.00
Cheque/EFT Number 235017					227.05
31/03/2023	\$APINVCE	271606	Diamond Locksmiths Pty Ltd t/as Diamond Lock & Security	Diamond Locksmiths Pty Ltd t/as Diamond Lock & Se Lockwood A-F Restricted Key Blank 6P (BF	41.80
31/03/2023	\$APINVCE	271677	Diamond Locksmiths Pty Ltd t/as Diamond Lock & Se	VARIOUS SITES - UNPLANNED MAINTENANCE -	185.25
Cheque/EFT Number 235018					1,000.00
31/03/2023	\$APINVCE	WA2023001	Australian National Choral Association (ANCA) Incorp	Singing in the City Event _ Australian N	1,000.00
Cheque/EFT Number 235019					100.00
31/03/2023	\$APINVCE	259958	Chatsworth Family Trust t/as Chatsworth Flowers	Bereavement Flowers	100.00
Cheque/EFT Number 235020					732.68
31/03/2023	\$APINVCE	36628	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	132.00
31/03/2023	\$APINVCE	36627	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	182.68
31/03/2023	\$APINVCE	36626	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	154.00
31/03/2023	\$APINVCE	36623	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	88.00
31/03/2023	\$APINVCE	36625	Morris & Ioppolo PTY LTD t/as M I Plumbers	VARIOUS SITES - UNPLANNED PLUMBING MAINT	176.00
Cheque/EFT Number 235021					35,046.00
31/03/2023	\$APINVCE	2179	Kingston Reid Pty Ltd	Investigator - confidential matter	35,046.00
Cheque/EFT Number 235022					194.70
31/03/2023	\$APINVCE	INV-73063	Unicard Systems Pty Ltd	4 x Datacard Monochrome Ribbon Kit	194.70
Cheque/EFT Number 235023					9,119.00
31/03/2023	\$APINVCE	32589	Cataphonics Pty Ltd t/as Venue Technical Services	Town Hall - Rear drape replacement. Quo	9,119.00
Cheque/EFT Number 235024					320.50
31/03/2023	\$APINVCE	26176	the trustee for Fowler Family Trust t/as Uniform fash	Staff uniforms for new Library staff as	320.50
Cheque/EFT Number 235025					600.00
31/03/2023	\$APINVCE	230301	Chelsea Victoria Hayes	two blogs for Visit Perth website and so	600.00
Cheque/EFT Number 235026					16,524.44
31/03/2023	\$APINVCE	71240	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	155.22
31/03/2023	\$APINVCE	71325	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	194.01
31/03/2023	\$APINVCE	71323	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	155.22
31/03/2023	\$APINVCE	71328	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	155.22
31/03/2023	\$APINVCE	71261	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	887.38
31/03/2023	\$APINVCE	71603	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	473.82
31/03/2023	\$APINVCE	71354	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	1,541.02
31/03/2023	\$APINVCE	71508	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	3,584.80
31/03/2023	\$APINVCE	71505	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	1,672.39
31/03/2023	\$APINVCE	71554	On Tap Plumbing & Gas Pty Ltd	Works to 2 Drink Fountains Stirling Gard	2,291.52
31/03/2023	\$APINVCE	71262	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	1,685.10
31/03/2023	\$APINVCE	71468	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	1,120.79
31/03/2023	\$APINVCE	71630	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	182.05
31/03/2023	\$APINVCE	71366	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	91.03
31/03/2023	\$APINVCE	71255	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	182.05
31/03/2023	\$APINVCE	71247	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	182.05
31/03/2023	\$APINVCE	71327	On Tap Plumbing & Gas Pty Ltd	Back flow test Wellington gardens	141.90
31/03/2023	\$APINVCE	71631	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	113.78
31/03/2023	\$APINVCE	71446	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	91.03
31/03/2023	\$APINVCE	71435	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	91.03
31/03/2023	\$APINVCE	71462	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	91.03
31/03/2023	\$APINVCE	71465	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	310.42
31/03/2023	\$APINVCE	71436	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	205.73
31/03/2023	\$APINVCE	71403	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	648.21
31/03/2023	\$APINVCE	71368	On Tap Plumbing & Gas Pty Ltd	VARIOUS SITES - UNPLANNED PLUMBING MAINT	277.64
Cheque/EFT Number 235027					57,750.00
31/03/2023	\$APINVCE	00003494	Green to Go Pty Ltd t/as West Australian Alternative Energy	Green to Go Pty Ltd t/as West Australian Alternative Amendment created on 24-May-2022. The te	57,750.00
Cheque/EFT Number 235028					2,355.32
31/03/2023	\$APINVCE	INV-0415	Wright Welding & Fabrication Pty Ltd	VARIOUS SITES - UNPLANNED WELDING & FABR	1,235.52
31/03/2023	\$APINVCE	INV-0419	Wright Welding & Fabrication Pty Ltd	Ultrasonic thickness inspection	1,119.80
Cheque/EFT Number 235029					199.13
31/03/2023	\$APINVCE	00115795	KKK Fresh Pty Ltd t/as Coffee Table Delights	Cop Catering Cookies/ slices supply	109.42
31/03/2023	\$APINVCE	00115796	KKK Fresh Pty Ltd t/as Coffee Table Delights	Cop Catering Cookies/ slices supply	89.71
Cheque/EFT Number 235030					5,630.13
31/03/2023	\$APINVCE	122531	Surepak Pty Ltd	48x 240L Clear plastic liners	5,630.13
Cheque/EFT Number 235031					7,167.19



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
31/03/2023	\$APINVCE	INV-0452	The Deering Group Pty Ltd t/as The Deering Group	Consultation - stage 2	7,167.19
Cheque/EFT Number 235032					3,149.30
LBD Supply Pty Ltd formerly t/as HESWA Hyperlift					
31/03/2023	\$APINVCE	00086904	LBD Supply Pty Ltd formerly t/as HESWA Hyperlift	Gantry Load tests	2,728.00
31/03/2023	\$APINVCE	00086667	LBD Supply Pty Ltd formerly t/as HESWA Hyperlift	Quarterly Test & Tag - Sling / Chain Ins	421.30
Cheque/EFT Number 235033					5,500.00
58 Degrees Pty Ltd t/as La Veen Coffee					
31/03/2023	\$APINVCE	INV-0921	58 Degrees Pty Ltd t/as La Veen Coffee	Small Business Bounce Back Grant 21/22 L	5,500.00
Cheque/EFT Number 235034					308.00
Feel Your Best Fitness and Massage Pty Ltd Rebecca Krawczuk					
31/03/2023	\$APINVCE	437	Feel Your Best Fitness and Massage Pty Ltd Rebecca	FITNESS INSTRUCTOR	308.00
Cheque/EFT Number 235035					3,775.62
Helene Pty Ltd t/as LO-GO Appointments					
31/03/2023	\$APINVCE	H1590	Helene Pty Ltd t/as LO-GO Appointments	Rachel Edmundson - Temp	2,097.57
31/03/2023	\$APINVCE	H2237	Helene Pty Ltd t/as LO-GO Appointments	Temp Administration Support staff	1,678.05
Cheque/EFT Number 235036					4,415.54
MFR Autoelectrics Pty Ltd					
31/03/2023	\$APINVCE	1372	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	203.94
31/03/2023	\$APINVCE	1375	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	203.94
31/03/2023	\$APINVCE	1376	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	203.94
31/03/2023	\$APINVCE	1371	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	203.94
31/03/2023	\$APINVCE	1377	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	735.14
31/03/2023	\$APINVCE	1378	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	443.98
31/03/2023	\$APINVCE	1369	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	509.96
31/03/2023	\$APINVCE	1370	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	251.23
31/03/2023	\$APINVCE	1373	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	987.86
31/03/2023	\$APINVCE	1374	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	305.91
31/03/2023	\$APINVCE	1379	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	212.74
31/03/2023	\$APINVCE	1380	MFR Autoelectrics Pty Ltd	Auto Electrical Repairs Rubbish trucks,	152.96
Cheque/EFT Number 235037					2,778.21
The Trustee for the Gilmour Trust t/as Gilmour & Jooste Elec Gilmour & Jooste El					
31/03/2023	\$APINVCE	29164	The Trustee for the Gilmour Trust t/as Gilmour & Jooc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	395.98
31/03/2023	\$APINVCE	29158	The Trustee for the Gilmour Trust t/as Gilmour & Jooc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	148.50
31/03/2023	\$APINVCE	29172	The Trustee for the Gilmour Trust t/as Gilmour & Jooc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	163.75
31/03/2023	\$APINVCE	29177	The Trustee for the Gilmour Trust t/as Gilmour & Jooc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	558.91
31/03/2023	\$APINVCE	29159	The Trustee for the Gilmour Trust t/as Gilmour & Jooc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	148.50
31/03/2023	\$APINVCE	29146	The Trustee for the Gilmour Trust t/as Gilmour & Jooc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	371.25
31/03/2023	\$APINVCE	29269	The Trustee for the Gilmour Trust t/as Gilmour & Jooc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	559.09
31/03/2023	\$APINVCE	29162	The Trustee for the Gilmour Trust t/as Gilmour & Jooc	VARIOUS SITES - UNPLANNED ELECTRICAL MAI	432.23
Cheque/EFT Number 235038					660.00
The Trustee for the Bryan Family Trust t/as The Action and Intent Coach and Cons					
31/03/2023	\$APINVCE	INV-0479	The Trustee for the Bryan Family Trust t/as The Actio	Small Business Bounce Back Grants 2021/2	660.00
Cheque/EFT Number 235039					3,448.50
TJ and RJ Sellick Pty Ltd t/as Lawn Doctor					
31/03/2023	\$APINVCE	00721336	TJ and RJ Sellick Pty Ltd t/as Lawn Doctor	Mowing	3,448.50
Cheque/EFT Number 235040					2,940.96
People2People Recruitment (Western Australia) Pty Ltd					
31/03/2023	\$APINVCE	INV-0000030554	People2People Recruitment (Western Australia) Pty	Agency fees for Properties	2,940.96
Cheque/EFT Number 235041					746.90
Sort & Divert Pty Ltd t/as 1800-Got-Junk?					
31/03/2023	\$APINVCE	11011-GOT	Sort & Divert Pty Ltd t/as 1800-Got-Junk?	Junk Removal at Elder Street CP 1800-GO	746.90
Cheque/EFT Number 235042					550.00
Lit Letters Pty Ltd					
31/03/2023	\$APINVCE	INV-3038	Lit Letters Pty Ltd	6005 Light Up Letters for West Perth mov	550.00
Cheque/EFT Number 235043					160.00
Bunnings Group Limited t/as Tool Kit Depot					
31/03/2023	\$APINVCE	09-02-00010605	Bunnings Group Limited t/as Tool Kit Depot	12" Sawell Blades for 5 x Irrigation Van	160.00
Cheque/EFT Number 235044					693.00
Envirostream Australia Pty Ltd					
31/03/2023	\$APINVCE	00051705	Envirostream Australia Pty Ltd	Quote for 2 x CC10 Battery Boxes	693.00
Cheque/EFT Number 235045					5,500.00
Cavania Australia Pty Ltd					
31/03/2023	\$APINVCE	INV-4993	Cavania Australia Pty Ltd	Small Business Bounce Back Grant 21/22 C	5,500.00
Cheque/EFT Number 235046					374.00
Amanda Jayne Bridgeman					
31/03/2023	\$APINVCE	000022	Amanda Jayne Bridgeman	Presentation Fee for Writing Speculative	374.00
Cheque/EFT Number 235047					2,795.00
Aunet Pty Ltd t/as Microscopes Australia					
31/03/2023	\$APINVCE	INV-5110867	Aunet Pty Ltd t/as Microscopes Australia	ASZ 400T Stereo Zoom Microscope Michrome	2,795.00
Cheque/EFT Number 235048					825.00
Oliver Grimaldi					
31/03/2023	\$APINVCE	1038001	Oliver Grimaldi	Design Review Panel Sitting Fee PLEASE	825.00
Cheque/EFT Number 235049					1,100.00
The Trustee for Petals Family Trust t/as Peter Hobbs Architects					
31/03/2023	\$APINVCE	548	The Trustee for Petals Family Trust t/as Peter Hobbs	Design Review Panel Sitting Fee PLEASE	1,100.00
Cheque/EFT Number 235050					1,167.50
BUNNINGS BUILDING SUPPLIES P/L					
31/03/2023	\$APINVCE	2010/01228763	BUNNINGS BUILDING SUPPLIES P/L	Anti-slip stair tread for use by Carpenter	206.58
31/03/2023	\$APINVCE	2708/31018	BUNNINGS BUILDING SUPPLIES P/L	Inv 2010/01228763	-94.05
31/03/2023	\$APINVCE	2404/00100378	BUNNINGS BUILDING SUPPLIES P/L	Supplies for CDS shed	82.27
31/03/2023	\$APINVCE	2404/01542889	BUNNINGS BUILDING SUPPLIES P/L	Supplies for CDS shed	99.77
31/03/2023	\$APINVCE	2404/01229620	BUNNINGS BUILDING SUPPLIES P/L	Melamine edging and bits	118.36
31/03/2023	\$APINVCE	2404/01229619	BUNNINGS BUILDING SUPPLIES P/L	Supplies for Carpenters	108.84
31/03/2023	\$APINVCE	2404/99813195	BUNNINGS BUILDING SUPPLIES P/L	4x Caulking Gun	32.80
31/03/2023	\$APINVCE	2404/99812672	BUNNINGS BUILDING SUPPLIES P/L	2 x Movers Dolly & 2 x Double Adaptor	43.69
31/03/2023	\$APINVCE	2404/99812599	BUNNINGS BUILDING SUPPLIES P/L	Depot Store Stock - Cable Ties & Paint S	569.24
Cheque/EFT Number 235051					682.00
CAPITAL APPLIANCES PTY LTD T/AS CITY RETRAVISION					
31/03/2023	\$APINVCE	60088971	CAPITAL APPLIANCES PTY LTD T/AS CITY RETRAVISION	2 X TOASTERS AND SANDWICH PRESSES FOR C/	352.00
31/03/2023	\$APINVCE	60089322	CAPITAL APPLIANCES PTY LTD T/AS CITY RETRAVISION	IBAR FRIDGE FOR CEO OFFICE CONTRACT RATE	330.00
Cheque/EFT Number 235052					2,288.00
CENTRECARE CORPORATE					



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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
31/03/2023	\$APINVCE	SI-0003760	CENTRECARE CORPORATE	Requisition for EAP - Access Wellbeing 1	2,288.00
Cheque/EFT Number 235053					360.00
31/03/2023	\$HRPAYJNL	EF 24/03/2023	CFMEU MINING & ENERGY DIVISION	CFMEU	320.00
31/03/2023	\$HRPAYJNL	F 24/03/2023	CFMEU MINING & ENERGY DIVISION	CFMEU	40.00
Cheque/EFT Number 235054					1,901.83
31/03/2023	\$HRPAYJNL	EF 24/03/2023	Child Support Agency	ATO Child Support Garnishees	954.58
31/03/2023	\$HRPAYJNL	F 24/03/2023	Child Support Agency	ATO Child Support Deduction	947.25
Cheque/EFT Number 235055					45,328.01
31/03/2023	\$APINVCE	A049045	Choiceone Pty Ltd	Choiceone recruitment- Labour hire to co	2,272.78
31/03/2023	\$APINVCE	A048965	Choiceone Pty Ltd	Choiceone recruitment- Labour hire to co	1,336.72
31/03/2023	\$APINVCE	A049050	Choiceone Pty Ltd	Choiceone recruitment- Labour hire to co	880.73
31/03/2023	\$APINVCE	A049051	Choiceone Pty Ltd	Agency Staff Civil Maintenance	2,024.70
31/03/2023	\$APINVCE	A049053	Choiceone Pty Ltd	Temp Labour Hire - Waste and Cleaning Sa	5,824.98
31/03/2023	\$APINVCE	A049044	Choiceone Pty Ltd	Agency staff	1,363.67
31/03/2023	\$APINVCE	A049025	Choiceone Pty Ltd	Staff Placement	8,555.75
31/03/2023	\$APINVCE	A049052	Choiceone Pty Ltd	Temp Labour Hire - Waste and Cleaning Sa	16,994.58
31/03/2023	\$APINVCE	A049048	Choiceone Pty Ltd	Civil Maintenance-Agency Staff	2,024.70
31/03/2023	\$APINVCE	A049046	Choiceone Pty Ltd	Civil Maintenance Agency Staff	2,024.70
31/03/2023	\$APINVCE	A049049	Choiceone Pty Ltd	Temporary Staff Civil Maintenance	2,024.70
Cheque/EFT Number 235056					637.00
31/03/2023	\$HRPAYJNL	EF 24/03/2023	CITY OF PERTH STAFF SOCIAL CLUB	Social Club	56.00
31/03/2023	\$HRPAYJNL	F 24/03/2023	CITY OF PERTH STAFF SOCIAL CLUB	Social Club	581.00
Cheque/EFT Number 235057					5,299.88
31/03/2023	\$APINVCE	382636	LANDGATE	Interims, Titles, EAS2, (Rates)	5,299.88
Cheque/EFT Number 235058					1,380.00
31/03/2023	\$APINVCE	163656	DILENA METAL SALES	Carpenters - 10x150 nb med galvanized pi	1,380.00
Cheque/EFT Number 235059					6,658.00
31/03/2023	\$APINVCE	500989	Drake Australia Pty Ltd	Mechanic Labour Hire - 30Hrs W/E - 12/03	2,959.11
31/03/2023	\$APINVCE	500419	Drake Australia Pty Ltd	Depot / Mechanic Labour Hire - 37.5Hrs W	3,698.89
Cheque/EFT Number 235060					1,425.85
31/03/2023	\$APCREDIT	11091026	FARINOSI & SONS PTY LTD	Invoice 11091024	-106.45
31/03/2023	\$APINVCE	11090432	FARINOSI & SONS PTY LTD	Supplies for carpenters workshop, utes a	196.28
31/03/2023	\$APINVCE	11091022	FARINOSI & SONS PTY LTD	Civil Maintenance stores & materials	16.64
31/03/2023	\$APINVCE	11090988	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	26.70
31/03/2023	\$APINVCE	11091024	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	106.45
31/03/2023	\$APINVCE	11090796	FARINOSI & SONS PTY LTD	Drainage supplies for works at Hackett D	103.50
31/03/2023	\$APINVCE	11090396	FARINOSI & SONS PTY LTD	Carpenters supplies	312.03
31/03/2023	\$APINVCE	11090667	FARINOSI & SONS PTY LTD	5 X 20kg Cockburn Crème	60.65
31/03/2023	\$APINVCE	11090395	FARINOSI & SONS PTY LTD	Carpenters supplies	91.70
31/03/2023	\$APINVCE	11090394	FARINOSI & SONS PTY LTD	Carpenters supplies	24.40
31/03/2023	\$APINVCE	11090391	FARINOSI & SONS PTY LTD	Various trowels and floats for concretin	526.20
31/03/2023	\$APINVCE	11090066	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	44.15
31/03/2023	\$APINVCE	11090087	FARINOSI & SONS PTY LTD	VARIOUS SITES - SUPPLY OF MINOR HARDWARE	23.60
Cheque/EFT Number 235061					413.00
31/03/2023	\$APINVCE	INV-1436	FORUM ADVOCATING CULTURAL & ECO TOURISM INC T/AS FACET	FORUM ADVOCATING CULTURAL & ECO TOURISM INHeritage Tourism Tour Guiding Conference	413.00
Cheque/EFT Number 235062					616.00
31/03/2023	\$APINVCE	82972	DANIELS PRINTING CRAFTSMEN	AOG Energy 2023 flyer	616.00
Cheque/EFT Number 235063					24,831.45
31/03/2023	\$APINVCE	51467709	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Contract Marketing (via Hays) - January	12,577.47
31/03/2023	\$APINVCE	51514067	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Temp Labour Hire - Waste and Cleaning Sa	2,341.94
31/03/2023	\$APINVCE	51514068	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Temp Labour Hire - Waste and Cleaning Sa	2,512.98
31/03/2023	\$APINVCE	51501162	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Temp Labour Hire - Waste and Cleaning Sa	2,685.66
31/03/2023	\$APINVCE	51501161	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Temp Labour Hire - Waste and Cleaning Sa	2,317.34
31/03/2023	\$APINVCE	51420692	HAYS PERSONNEL SERVICES (AUST) PTY LTD	Economic Modeling and Analysis support I	2,396.06
Cheque/EFT Number 235064					402.39
31/03/2023	\$HRPAYJNL	EF 24/03/2023	HOSPITAL BENEFIT FUND OF WA	Hospital Benefit Fund	275.10
31/03/2023	\$HRPAYJNL	F 24/03/2023	HOSPITAL BENEFIT FUND OF WA	Hospital Benefit Fund	127.29
Cheque/EFT Number 235065					4,934.70
31/03/2023	\$APINVCE	93965608	CHANDLER MACLEOD LTD	Final payments for agency contracted ser	2,467.35
31/03/2023	\$APINVCE	93971620	CHANDLER MACLEOD LTD	Final payments for agency contracted ser	2,467.35
Cheque/EFT Number 235066					1,581.27
31/03/2023	\$APINVCE	27460	JASON SIGNMAKERS	Tail lift	330.02
31/03/2023	\$APINVCE	27964	JASON SIGNMAKERS	Free night parking signage	1,251.25
Cheque/EFT Number 235067					54,692.02
31/03/2023	\$APINVCE	9709379	JONES LANG LASALLE (WA)PTY LTD	ENEX 100 Loading Dock Monthly Rent 2022/	54,692.02
Cheque/EFT Number 235068					396.00
31/03/2023	\$APINVCE	86504	Light Application Pty Ltd	Custom Lighting Design/Assessment	396.00
Cheque/EFT Number 235069					70,334.00
31/03/2023	\$APINVCE	SINV-046833	MINDARIE REGIONAL COUNCIL	MRC Member Council Admin Fee 2022/23 Lan	32,234.12
31/03/2023	\$APINVCE	SINV-046802	MINDARIE REGIONAL COUNCIL	Provision of Landfill Tipping - 2022/23	38,099.88
Cheque/EFT Number 235070					1,188.00
			LGRCEU		



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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
31/03/2023	\$HRPAYJNL	EF 24/03/2023	LGRCEU	LGRCEU	1,078.00
31/03/2023	\$HRPAYJNL	F 24/03/2023	LGRCEU	LGRCEU	110.00
Cheque/EFT Number 235071					465.00
31/03/2023	\$APINVCE	NT-INV16821	The National Trust of Australia (WA)	National Trust Old Observatory - Hire fo	465.00
Cheque/EFT Number 235072					3,729.00
31/03/2023	\$APINVCE	INV-0706	PARALLAX PRODUCTIONS PTY LTD	City Grid repaint	2,871.00
31/03/2023	\$APINVCE	INV-0707	PARALLAX PRODUCTIONS PTY LTD	Graffiti Removal multiple locations	858.00
Cheque/EFT Number 235073					176.00
31/03/2023	\$APINVCE	W19407	PARKS & LEISURE AUSTRALIA	Staff Learning and Development- Playspac	176.00
Cheque/EFT Number 235074					650.00
31/03/2023	\$APINVCE	463079	Property Council of Australia	Property Council of Australia - WA Retai	650.00
Cheque/EFT Number 235075					4,803.98
31/03/2023	\$APINVCE	21554394	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Initial Hygiene & Rentokil P	Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, InitCONTRACT RATES HAVE BEEN CHECKED ALONG W	4,803.98
Cheque/EFT Number 235076					11,015.74
31/03/2023	\$APINVCE	197988	THE ROYAL LIFE SAVING SOCIETY WA INC	VARIOUS SITES -WATER FEATURE PREVENTATI	11,015.74
Cheque/EFT Number 235077					11,679.05
31/03/2023	\$APINVCE	13870028	RSEA PTY LTD	2022/23 Uniform Order Civil Maintenance	5,606.70
31/03/2023	\$APINVCE	13845052A	RSEA PTY LTD	Staff Uniform Order	5,069.90
31/03/2023	\$APINVCE	14169886	RSEA PTY LTD	New starter uniform order	328.90
31/03/2023	\$APINVCE	14180276	RSEA PTY LTD	SPM Uniform Order	271.70
31/03/2023	\$APINVCE	14263608	RSEA PTY LTD	6x Goggle Clear Medium Anti-fog EF24	42.04
31/03/2023	\$APINVCE	14243584	RSEA PTY LTD	Maintenance Support Officer Uniform.	359.81
Cheque/EFT Number 235078					1,182.99
31/03/2023	\$APINVCE	SI469307	STATEWIDE CLEANING SUPPLIES	Cleaning Supplies for Citiplace Rest Cen	1,182.99
Cheque/EFT Number 235079					306.85
31/03/2023	\$APINVCE	75953	CSP GROUP PTY LTD T/AS STIHL SHOP OSBORNE PARK	CSP GROUP PTY LTD T/AS STIHL SHOP OSBORNE PAR General Servicing of Minor Plant - EG -	63.60
31/03/2023	\$APINVCE	75954	CSP GROUP PTY LTD T/AS STIHL SHOP OSBORNE PAR	General Servicing of Minor Plant - EG -	193.25
31/03/2023	\$APINVCE	75955	CSP GROUP PTY LTD T/AS STIHL SHOP OSBORNE PAR	General Servicing of Minor Plant - EG -	50.00
Cheque/EFT Number 235080					5,058.61
31/03/2023	\$APINVCE	412579474	TOTAL EDEN PTY LTD T/AS Nutrien Water	Depot Store Stock - Elbow Faucets & Spri	1,030.15
31/03/2023	\$APINVCE	412583962	TOTAL EDEN PTY LTD T/AS Nutrien Water	40x Sprinklers 5012+, Caps 25mm, Socket	3,799.66
31/03/2023	\$APINVCE	412533924	TOTAL EDEN PTY LTD T/AS Nutrien Water	Check valve 150mm	228.80
Cheque/EFT Number 235081					3,940.09
31/03/2023	\$APINVCE	00418558	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	1,397.00
31/03/2023	\$APINVCE	00418562	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	109.78
31/03/2023	\$APINVCE	00418561	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	460.35
31/03/2023	\$APINVCE	00418559	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	183.15
31/03/2023	\$APINVCE	00418545	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	388.30
31/03/2023	\$APINVCE	00418560	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	216.15
31/03/2023	\$APINVCE	00418546	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	420.75
31/03/2023	\$APINVCE	00418547	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	104.50
31/03/2023	\$APINVCE	00418548	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	555.61
31/03/2023	\$APINVCE	00418549	Ultimo Catering & Events Pty Ltd	COP catering Food supplies ULTIMO	104.50
Cheque/EFT Number 235082					1,842.50
31/03/2023	\$APINVCE	SI-004246	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOC ASSOCIATION - WALGA	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOC ASSEM Foundations Training	1,518.00
31/03/2023	\$APINVCE	SI-004252	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOC ASSOCIATION - WALGA	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOC ASSEM for LG Leaders Training	324.50
Cheque/EFT Number 235083					742.00
31/03/2023	\$APINVCE	CORPB0651227	WESTERN POWER	QE11-UWA Feasibility Study Report Wester	742.00
Cheque/EFT Number 235084					3,054.99
31/03/2023	\$APINVCE	MARCH23	REBECCA GORDON	Meeting attendance Fee & ICT allowance	3,054.99
Cheque/EFT Number 235085					147.00
31/03/2023	\$APINVCE	2022-5268	Alabama Song	CANCELLATION OF DEVELOPMENT APPLICATION	147.00
Cheque/EFT Number 235086					2.00
31/03/2023	\$APINVCE	240323	Anthony Berardini	PARKING REFUND-DIDN'T RECEIVE CHANGE	2.00
Cheque/EFT Number 235087					700.80
31/03/2023	\$APINVCE	2023-5062	DUO EVENTS CREATIVE STUDIO	Decrease in estimated value of work	700.80
Cheque/EFT Number 235088					704.00
31/03/2023	\$APINVCE	2022-5236	FAR EAST NEW CENTRAL INVESTMENTS PTY LTD	Refund of duplicate payment-167 St Georg	704.00
Cheque/EFT Number 235089					99.00
31/03/2023	\$APINVCE	PT2023-5	J PEACH	PUBLIC TRADING PERMIT-1ST YR COMPLEMENR	99.00
Cheque/EFT Number 235090					61.65
31/03/2023	\$APINVCE	2023-146	WEST TO WEST CARPENTRY SERVICES PTY LTD	REFUND-CANCELLATION OF APPL-2 HAVELOCK S	61.65
Cheque/EFT Number 235091					1,526.83
31/03/2023	\$APINVCE	2023-141	West to West Carpentry Services Pty Ltd	Duplicate payment - 251-253 St Georges T	1,526.83
Cheque/EFT Number 235092					99.00
31/03/2023	\$APINVCE	2023-127	L B LI	INCORRECT APPL-SHOULD BE WA POLICE	99.00
Cheque/EFT Number 235093					422.05
31/03/2023	\$APINVCE	A1148626	C E MCSWEEN	RATES REFUND-111/149-151ADELAIDE TCE	422.05
Cheque/EFT Number 235094					150.00
31/03/2023	\$APINVCE	230123	KEITH FRAGOMELI	HEALTHY LIFESTYLE CONT-K FRAGOMELI	150.00
Cheque/EFT Number 235095					17.38



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Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
31/03/2023	\$APINVCE	220323	LEE HALLIDAY	PARKCARD DEPOSIT& CREDIT REFUND 01126056	17.38
Cheque/EFT Number 235096					150.00
31/03/2023	\$APINVCE	130323	TERRY BOSTOCK	HEALTHY LIFESTYLE CONT-T BOSTOCK	150.00
Cheque/EFT Number 235097					1,000.00
31/03/2023	\$APINVCE	36245	CONFUCIUS INSTITUTE AT UWA	BOND REFUND-HIRE PERTH TOWN HALL	1,000.00
Cheque/EFT Number 235098					30.00
31/03/2023	\$APINVCE	100323	GEORGIA STOJANOVSKI	HEALTHY LIFESTYLE CONT- G STOJANOVSKI	30.00
Cheque/EFT Number 235099					479.50
31/03/2023	\$APINVCE	36853	IRANWA	BOND REFUND-HIRE PERTH TOWN HALL	479.50
Cheque/EFT Number 235100					150.00
31/03/2023	\$APINVCE	160323	MARTIN WEAVER	HEALTHY LIFESTYLE CONT-M WEAVER	150.00
Cheque/EFT Number 235101					150.00
31/03/2023	\$APINVCE	230323	JACQUELINE KIELTY	HEALTHY LIFESTYLE CONT-J KIELTY	150.00
Cheque/EFT Number 235102					85.00
31/03/2023	\$APINVCE	240323	JOSHUA GALLAGHAR	VEHICLE RELEASING FEE WAVIED	85.00
Cheque/EFT Number 235103					257.50
31/03/2023	\$APINVCE	FPM-949	MANTRA MANAGEMENT PTY LTD	APPL REFUND-PAID TWICE IN ERROR	257.50
Cheque/EFT Number 235104					1,000.00
31/03/2023	\$APINVCE	35443	N FRAGA	BOND REFUND-HIRE PERTH TOWN HALL	1,000.00
Cheque/EFT Number 235105					1,162.00
31/03/2023	\$APINVCE	34028	P ZAREIE	BOND REFUND-HIRE PERTH TOWN HALL	1,162.00
Cheque/EFT Number 235106					129.95
31/03/2023	\$APINVCE	200323	RYAN HURST	HEALTHY LIFESTYLE CONT-R HURST	129.95
Cheque/EFT Number 235107					1,000.00
31/03/2023	\$APINVCE	32926	The Piddington Society Inc	BOND REFUND-HIRE PERTH TOWN HALL	1,000.00
Cheque/EFT Number 235108					150.00
31/03/2023	\$APINVCE	270323	TEISHA FARMER	HEALTHY LIFESTYLE CONT-T FARMER	150.00
Cheque/EFT Number 235109					141.65
31/03/2023	\$APINVCE	2023-180	VISION ACTION PTY LTD	REFUND-BUILDING SERVICE LEVY & BCIT	141.65
Cheque/EFT Number 235110					600.00
31/03/2023	\$APINVCE	505062	MENTAL HEALTH COMMISSION	BOOKING DEPOSIT REFUND	600.00
Cheque/EFT Number 235111					458.00
31/03/2023	\$APINVCE	270323	MARIA VIDIGAL	SECURITY&CROWD CONTROLLER LIC-M VIDIGAL	458.00
Cheque/EFT Number 235112					165.00
31/03/2023	\$APINVCE	290323	DYLAN LARCHET	REIMB-FOOTCARE MGT PROG-D LARCHET	165.00
Cheque/EFT Number 235113					668.00
31/03/2023	\$APINVCE	290323	GLENN LAMMONBY	SECURITY&CROWD CONTROLLER LIC-G LAMMONBY	668.00
Cheque/EFT Number 235114					165.00
31/03/2023	\$APINVCE	290323	JOSH WOODWARD	REIMB-FOOTCARE MGT RPOGRAM-J WOODWARD	165.00
Cheque/EFT Number 235115					150.00
31/03/2023	\$APINVCE	210323	JOSH WOODWARD	HEALTHY LIFESTYLE CONT-J WOODWARD	150.00
Cheque/EFT Number 235116					69.00
31/03/2023	\$APINVCE	290323	MICHAEL SMITH	HEADPHONE-M SMITH	69.00
Cheque/EFT Number 235117					165.00
31/03/2023	\$APINVCE	290323	RHONDA BRADDOCK	REIMB-FOOTCARE MGT PROG-R BRADDOCK	165.00
Cheque/EFT Number 235118					149.95
31/03/2023	\$APINVCE	290323	ROZ BOHARI	FOOTCARE MGT PROG-R BOHARI	149.95
Cheque/EFT Number 235119					499.18
31/03/2023	\$APINVCE	300323	TELWEST COMMUNITION PTY LTD	CANCELLATION OF PARKCARDS	499.18
Cheque/EFT Number 30719993					37,584.00
21/03/2023	\$APINVCE	30719993	FINES ENFORCEMENT REGISTRY	Parking FER Lodgements 22/23	37,584.00
Cheque/EFT Number 30720066					243.00
21/03/2023	\$APINVCE	30720066	FINES ENFORCEMENT REGISTRY	FER lodgements 2022/2023	243.00
Cheque/EFT Number 30720139					162.00
21/03/2023	\$APINVCE	30720139	FINES ENFORCEMENT REGISTRY	FER lodgements 2022/2023	162.00
Cheque/EFT Number 30790609					40,338.00
21/03/2023	\$APINVCE	30790609	FINES ENFORCEMENT REGISTRY	Parking FER Lodgements 22/23	40,338.00
Cheque/EFT Number 30790769					14,742.00
21/03/2023	\$APINVCE	30790769	FINES ENFORCEMENT REGISTRY	Parking FER Lodgements 22/23	14,742.00
Cheque/EFT Number J245592					14,520.83
16/03/2023	\$APINJL	J245592	TAMALA PARK REGIONAL COUNCIL	GST from Cost of Sale of Lots	14,520.83
Cheque/EFT Number J245593					-1,735.02
16/03/2023	\$ARJNL	J245593	TAMALA PARK REGIONAL COUNCIL	GST from Sale of Lots	-1,735.02
Cheque/EFT Number NINT-10169-2023					5,000.00
28/03/2023	\$APINVCE	NINT-10169-2023	Near Intelligence Pte Ltd	Economic Analysis. Annual subscription	5,000.00
Cheque/EFT Number J245717					47,338.28
3/03/2023	\$JOURNAL	J245383	MERCER (AUSTRALIA) PTY LTD	15.5% Mercer Super	-34,266.71
4/04/2023	\$JOURNAL	J245717	MERCER (AUSTRALIA) PTY LTD	15.5% Mercer Super	-36,986.34
24/03/2023	\$JOURNAL	J245658	MERCER (AUSTRALIA) PTY LTD	15.5% Mercer Super Paid from Surplus	-34,148.67
3/03/2023	\$HRPAYJNL	FE 24/02/2023	MERCER (AUSTRALIA) PTY LTD	5% DB Council Matched Company Contributi Total	11589.7
3/03/2023	\$HRPAYJNL	FE 24/02/2023	MERCER (AUSTRALIA) PTY LTD	CC Scheme Employee Contribution - PostTa Total	4336.06



Schedule of Accounts Paid - Municipal Fund
For the Period :01/03/2023-31/03/2023

Payment Date	Document Type	Invoice Number	Payee	Payment Details	Payment Amount
3/03/2023	\$HRPAYJNL	FE 24/02/2023	MERCER (AUSTRALIA) PTY LTD	CC Scheme Employee Contribution - PreTax Total	5806.65
3/03/2023	\$HRPAYJNL	FE 24/02/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - Post Tax (\$) Total	50
3/03/2023	\$HRPAYJNL	FE 24/02/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - Post Tax (%) Total	232.6
3/03/2023	\$HRPAYJNL	FE 24/02/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - PreTax (\$) Total	593.16
3/03/2023	\$HRPAYJNL	FE 24/02/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - PreTax (%) Total	2733.55
3/03/2023	\$HRPAYJNL	FE 24/02/2023	MERCER (AUSTRALIA) PTY LTD	SGC Compulsory - Employer Total	1125.41
3/03/2023	\$HRPAYJNL	FE 24/02/2023	MERCER (AUSTRALIA) PTY LTD	SGC Compulsory Defined Benefit >9% Total	3316.16
3/03/2023	\$HRPAYJNL	FE 24/02/2023	MERCER (AUSTRALIA) PTY LTD	SGC Compulsory Defined Benefit 9% Total	19896.76
24/03/2023	\$HRPAYJNL	FE 10/03/2023	MERCER (AUSTRALIA) PTY LTD	5% DB Council Matched Company Contributi Total	11572.02
24/03/2023	\$HRPAYJNL	FE 10/03/2023	MERCER (AUSTRALIA) PTY LTD	CC Scheme Employee Contribution - PostTa Total	4407.59
24/03/2023	\$HRPAYJNL	FE 10/03/2023	MERCER (AUSTRALIA) PTY LTD	CC Scheme Employee Contribution - PreTax Total	5705.86
24/03/2023	\$HRPAYJNL	FE 10/03/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - Post Tax (\$) Total	50
24/03/2023	\$HRPAYJNL	FE 10/03/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - Post Tax (%) Total	243.02
24/03/2023	\$HRPAYJNL	FE 10/03/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - PreTax (\$) Total	593.16
24/03/2023	\$HRPAYJNL	FE 10/03/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - PreTax (%) Total	2781.89
24/03/2023	\$HRPAYJNL	FE 10/03/2023	MERCER (AUSTRALIA) PTY LTD	SGC Compulsory - Employer Total	1168.29
24/03/2023	\$HRPAYJNL	FE 10/03/2023	MERCER (AUSTRALIA) PTY LTD	SGC Compulsory Defined Benefit >9% Total	3304.75
24/03/2023	\$HRPAYJNL	FE 10/03/2023	MERCER (AUSTRALIA) PTY LTD	SGC Compulsory Defined Benefit 9% Total	19828.23
31/03/2023	\$HRPAYJNL	FE 24/03/2023	MERCER (AUSTRALIA) PTY LTD	5% DB Council Matched Company Contributi Total	12503.99
31/03/2023	\$HRPAYJNL	FE 24/03/2023	MERCER (AUSTRALIA) PTY LTD	CC Scheme Employee Contribution - PostTa Total	4231.09
31/03/2023	\$HRPAYJNL	FE 24/03/2023	MERCER (AUSTRALIA) PTY LTD	CC Scheme Employee Contribution - PreTax Total	6790.65
31/03/2023	\$HRPAYJNL	FE 24/03/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - Post Tax (\$) Total	50
31/03/2023	\$HRPAYJNL	FE 24/03/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - Post Tax (%) Total	244.67
31/03/2023	\$HRPAYJNL	FE 24/03/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - PreTax (%) Total	593.16
31/03/2023	\$HRPAYJNL	FE 24/03/2023	MERCER (AUSTRALIA) PTY LTD	Employee Contribution - PreTax (\$) Total	2733.26
31/03/2023	\$HRPAYJNL	FE 24/03/2023	MERCER (AUSTRALIA) PTY LTD	SGC Compulsory - Employer Total	1203.08
31/03/2023	\$HRPAYJNL	FE 24/03/2023	MERCER (AUSTRALIA) PTY LTD	SGC Compulsory Defined Benefit >9% Total	3579.35
31/03/2023	\$HRPAYJNL	FE 24/03/2023	MERCER (AUSTRALIA) PTY LTD	SGC Compulsory Defined Benefit 9% Total	21475.89
Cheque/EFT Number 235006 Quick Super Fund					1,053,769.10
9/03/2023	\$HRPAYJNL	FE 24/02/2023	Quick Super Fund	5% Council Matched Company Contribution Total	55,138.60
9/03/2023	\$HRPAYJNL	FE 24/02/2023	Quick Super Fund	CC Scheme Employee Contribution - PostTa Total	6,434.46
9/03/2023	\$HRPAYJNL	FE 24/02/2023	Quick Super Fund	CC Scheme Employee Contribution - PreTax Total	47,642.27
9/03/2023	\$HRPAYJNL	FE 24/02/2023	Quick Super Fund	Employee Contribution - Post Tax (\$) Total	489.00
9/03/2023	\$HRPAYJNL	FE 24/02/2023	Quick Super Fund	Employee Contribution - Post Tax (%) Total	222.76
9/03/2023	\$HRPAYJNL	FE 24/02/2023	Quick Super Fund	Employee Contribution - PreTax (\$) Total	4,398.75
9/03/2023	\$HRPAYJNL	FE 24/02/2023	Quick Super Fund	Employee Contribution - PreTax (%) Total	7,725.89
9/03/2023	\$HRPAYJNL	FE 24/02/2023	Quick Super Fund	SGC Compulsory - Employer Total	228,593.20
23/03/2023	\$HRPAYJNL	FE 10/03/2023	Quick Super Fund	5% Council Matched Company Contribution Total	55,086.89
23/03/2023	\$HRPAYJNL	FE 10/03/2023	Quick Super Fund	CC Scheme Employee Contribution - PostTa Total	6,430.83
23/03/2023	\$HRPAYJNL	FE 10/03/2023	Quick Super Fund	CC Scheme Employee Contribution - PreTax Total	47,578.36
23/03/2023	\$HRPAYJNL	FE 10/03/2023	Quick Super Fund	Employee Contribution - Post Tax (\$) Total	489.00
23/03/2023	\$HRPAYJNL	FE 10/03/2023	Quick Super Fund	Employee Contribution - Post Tax (%) Total	222.76
23/03/2023	\$HRPAYJNL	FE 10/03/2023	Quick Super Fund	Employee Contribution - PreTax (\$) Total	4,398.75
23/03/2023	\$HRPAYJNL	FE 10/03/2023	Quick Super Fund	Employee Contribution - PreTax (%) Total	7,690.75
23/03/2023	\$HRPAYJNL	FE 10/03/2023	Quick Super Fund	SGC Compulsory - Employer Total	230,985.77
31/03/2023	\$HRPAYJNL	FE 24/03/2023	Quick Super Fund	5% Council Matched Company Contribution Total	55,022.05
31/03/2023	\$HRPAYJNL	FE 24/03/2023	Quick Super Fund	CC Scheme Employee Contribution - PostTa Total	6,669.81
31/03/2023	\$HRPAYJNL	FE 24/03/2023	Quick Super Fund	CC Scheme Employee Contribution - PreTax Total	47,268.02
31/03/2023	\$HRPAYJNL	FE 24/03/2023	Quick Super Fund	Employee Contribution - Post Tax (\$) Total	289.00
31/03/2023	\$HRPAYJNL	FE 24/03/2023	Quick Super Fund	Employee Contribution - Post Tax (%) Total	233.21
31/03/2023	\$HRPAYJNL	FE 24/03/2023	Quick Super Fund	Employee Contribution - PreTax (\$) Total	3,423.75
31/03/2023	\$HRPAYJNL	FE 24/03/2023	Quick Super Fund	Employee Contribution - PreTax (%) Total	6,975.07
31/03/2023	\$HRPAYJNL	FE 24/03/2023	Quick Super Fund	BT Super	-906.57
31/03/2023	\$HRPAYJNL	FE 24/03/2023	Quick Super Fund	SGC Compulsory - Employer Total	231,266.72
Total					18,065,322.99
Summary					
Payments -Municipal Fund					18,065,322.99
COP-Payroll-Mar 2023					3,628,598.10
Bank Charges- Mar 2023					59,571.48
Credit Card Charges- Mar 2023					25,647.52
Total					21,779,140.09



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
THE DEPARTMENT OF FIRE & EMERGENCY SERVICES(DFES)	7,684,267.74
DEPUTY COMMISSIONER OF TAXATION	1,287,198.00
Quick Super Fund	1,053,769.10
Civcon Civil & Project Management Pty Ltd	498,429.34
CARDILE INTERNATIONAL FIREWORKS	341,000.00
ALINTA SALES PTY LTD	322,727.66
MINDARIE REGIONAL COUNCIL	222,451.90
ACCESS BRICKPAVING CO	183,982.95
ACE SECURITY AND EVENTS SERVICES	180,785.02
PERTH INTERNATIONAL ARTS FESTIVAL LTD T/AS PERTH FESTIVAL	176,000.00
GJK FACILITY SERVICES	153,722.93
Absolute Stone Paving P/L	146,967.69
PHASE 3 LANDSCAPE CONSTRUCTION PTY LTD	143,452.27
CLASSIC TREE SERVICES	143,258.38
SEVEN NETWORK (OPERATIONS) LTD	132,000.00
Choiceone Pty Ltd	129,879.06
EOS ELECTRICAL	129,083.52
MCINTOSH HOLDINGS PTY LTD T/AS MCINTOSH & SON WA	128,260.00
MENCHETTI CONSOLIDATED PTY LTD T/AS MG GROUP WA	126,475.54
BARONESS HOLDINGS PTY LTD T/AS TREE PLANTING AND WATERING	121,552.58
DOWNER EDI WORKS	102,019.91
DATALINE VISUAL LINK PTY LTD	100,942.20
FINES ENFORCEMENT REGISTRY	93,069.00
ELECTRICITY GENERATION AND RETAIL CORPORATION	93,044.26
Light Application Pty Ltd	88,830.23
MINTER ELLISON	88,153.67
STILES ELECTRICAL SERVICES	88,097.93
The GP Trust t/as Antiskid Industries	69,811.71
ES2 PTY LTD	68,909.50
REDFISH TECHNOLOGIES PTY LTD	67,740.96
Hoban Recruitment Pty Ltd	67,596.40
Osrose Australia Pty Ltd (formerly Logsys Power Services)	67,140.69
CHEVRON AUSTRALIA DOWNSTREAM FUELS PTY LTD	66,743.74
ICONIC PROPERTY SERVICES	66,443.81
Kingston Reid Pty Ltd	62,546.00
The trustee for Philip Griffiths Architects Trust t/as Griffiths Architects	62,381.00
CLPM Pty Ltd	62,125.89
On Tap Plumbing & Gas Pty Ltd	61,479.64
T QUIP	60,568.68
Green to Go Pty Ltd t/as West Australian Alternative Energy	57,750.00
The Trustee for the Gilmour Trust t/as Gilmour & Jooste Elec Gilmour & Jooste El	56,566.02
Business Events Perth t/as Business Events Perth	55,000.00
JONES LANG LASALLE (WA)PTY LTD	54,692.02
ENVIROPATH PTY LTD T/ AS SPOT'S ALL SURFACE CLEANING	54,582.55



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
Arup Australia Pty Ltd	52,934.20
Building and Construction Industry Training Board Construction Training Fund	51,846.29
Programmed Skilled Workforce Limited	51,564.28
CTI5 PTY LTD	49,098.00
HAYS PERSONNEL SERVICES (AUST) PTY LTD	49,073.89
FLEETCARE PTY LTD	48,888.86
Aboriginal United Services Pty Ltd	47,763.93
MERCER (AUSTRALIA) PTY LTD	47,338.28
Higgins Coatings Pty Ltd	46,836.42
The Trustee for the DDR Family Trust DDR Consult	46,083.13
DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	43,778.20
TAMALA PARK REGIONAL COUNCIL	43,035.81
WINDCAVE PTY LTD T/AS PAYMENT EXPRESS AUSTRALIA PTY LTD	40,920.93
DATA 3	40,089.18
Western Australian Land Authority (DeveopmentWA)	39,183.41
Telstra Limited	35,284.71
Shore Water Marine Pty Ltd Shorewater Marine	34,776.28
SURUN SERVICES PTY LTD	34,564.04
TK Elevator Australia Pty Ltd	33,773.81
Rentokil Initial Pty Ltd t/as Ambius Indoor Plants, Initial Hygiene & Rentokil P	33,046.95
Access Without Barriers Pty Ltd t/as AWB Co	32,568.40
Wright Welding & Fabrication Pty Ltd	31,675.41
Event Safety Management Pty Ltd	31,483.11
JB Legal Partners Pty Ltd	31,350.00
FOOD TECHNOLOGY SERVICES PTY LTD	31,141.53
EVENT HEALTH MANAGEMENT PTY LTD	31,017.80
KPMG	29,214.35
OFFICEASY PTY LTD T/AS BUSINESS BASE	29,139.50
Drainflow Services Pty Ltd	28,956.73
C-QUEST CARBON PTY LTD	27,687.06
Servco Australia Melville Pty Ltd (Melville Toyota)	27,024.66
ESSENTIAL FIRE SERVICES PTY LTD	26,995.41
Element Advisory Pty Ltd	26,727.31
URBAQUA LTD	26,433.00
RSEA PTY LTD	25,489.80
The Trustee for Insieme t/as Perth Terrazzo & Concrete Solutions	24,797.85
WORLD ENERGY CITIES PARTNERSHIP	24,760.14
Sheffield Asset Management Pty Ltd	23,913.16
Camaco Group Pty Ltd t/as Digital Surveying Solutions	23,859.00
BELL TRADING TRUST T/AS NORTH STAR SECURITY	23,699.33
Derwent Search Pty Ltd	23,529.20
Corporate Travel Management Group Pty Ltd (CTM)	22,325.49
Drake Australia Pty Ltd	22,242.66
Tango Information Technology Pty Ltd t/as Tango IT	22,231.00



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
STRUT DANCE INC	22,000.00
THE ROYAL LIFE SAVING SOCIETY WA INC	21,728.82
EMERGE ENVIRONMENTAL SERVICES PTY LTD	21,610.63
HYDROQUIP PUMPS	21,339.56
STEFNA FAMILY TRUST T/AS WEST TIP WASTE MANAGEMENT	20,461.88
CBRE REF 180768	20,395.75
Maine Architecture Pty Ltd	20,385.96
TLS Productions Pty Ltd	19,870.40
HASSELL LTD	19,497.50
A E HOSKINS & SONS	18,700.56
NATURAL AREA CONSULTING MANAGEMENT SERVICES	17,061.00
International Solutions Group (ISG) Pty Ltd	17,055.50
The Trustee for the Consulting Engineering Unit Trust t/as Porter Consulting Eng	17,050.00
BUDDHA'S LIGHT INTERNATIONAL ASSOC OF WA INCORPORATED	17,000.00
Atomic Sky Pty Ltd	16,500.00
Phat Brew Club Pty Ltd	16,500.00
WAITOC ASSOCIATION INC	16,500.00
FLIPTEASE PTY LTD T/AS ACCESS CIRCUS	16,115.00
BASIL ZEMPILAS	16,092.14
NDY Management Pty Ltd t/as Norman Disney & Young	15,642.00
PARALLAX PRODUCTIONS PTY LTD	14,894.00
Henry Summer Pty Ltd	14,147.94
Shoreside Pty Ltd	14,086.60
ARUP	13,939.20
AMS Technology Group Pty Ltd t/as AMS Installation & Mainten AMS Installation	13,476.27
Johnny Fox's Pty Ltd	13,446.75
CUNDALL JOHNSTON & PARTNERS PTY LTD	13,350.15
Cataphonics Pty Ltd t/as Venue Technical Services	13,343.00
SUEZ RECYCLING & RECOVERY PTY LTD	12,882.65
People2People Recruitment (Western Australia) Pty Ltd	12,499.08
CBRE REF 180773	12,458.35
CULTURE COUNTS(AUSTRALIA)PTY LTD	12,172.16
W.C. CONVENIENCE MANAGEMENT PTY LTD	11,927.22
Bridge42 Pty Ltd	11,511.50
LIGHTSPEED COMMUNICATIONS AUSTRALIA PTY LTD t/as LIGHTSPEED	11,476.51
Ultimo Catering & Events Pty Ltd	11,287.80
Haka for Life Inc	11,250.00
BIDFOOD WA PTY LTD	10,991.64
TOTAL EDEN PTY LTD T/AS Nutrien Water	10,682.30
Screenlink Pty Ltd t/as Aussie-IT, Batteries Plus	10,612.80
Techvision Australlia Pty Ltd	10,560.00
Energy Tec Holdings Pty Ltd t/as Energy-Tec	10,140.90
Alterra Limited	10,064.38
Ultimate Watersports Pty Ltd	9,870.00



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
JOELZ PTY LTD T/AS BAX SERVICES	9,845.00
ADVANCED TRAFFIC MANAGEMENT	9,785.13
WATER CORPORATION	9,525.76
The Trustee for L Jeffery Family Trust t/as Cockburn Party H Cockburn Party Hire	9,385.00
Allens	9,365.95
Glen Flood Group Pty Ltd t/as GFG Temporary Assist	9,186.38
The trustee for Taborda Trading Trust Taborda Contracting	9,044.01
Western Environmental Approvals Pty Ltd	8,877.00
AUSTRALIAN INSTITUTE OF MANAGEMENT	8,651.00
6001 Pty Ltd t/as La Cholita	8,538.20
Sage Consulting Engineers Pty Ltd	8,415.00
Evicom Pty Ltd	8,371.00
CircusWA Inc	8,250.00
Westcycle Incorporated	8,250.00
THE TRUSTEE FOR PAM FAMILY TRUST T/AS PROFESSIONAL ARTS MANAGEMENT	8,045.59
LANDGATE	7,946.01
Chung Wah Association	7,920.00
WESTBOOKS	7,798.51
DEPARTMENT OF TRANSPORT	7,661.25
AUSTRALIAN PARKING AND REVENUE CONTROL PTY LTD	7,603.20
Moore Australia (WA) Pty Ltd as agent	7,260.00
The Deering Group Pty Ltd t/as The Deering Group Training	7,167.19
INSTANT TOILETS AND SHOWERS PTY LTD T/AS INSTANT PRODUCTS HI	7,111.92
Coates Hire Operations Pty Limited	7,092.19
Converge International Pty Ltd	6,723.75
IRON MOUNTAIN AUSTRALIA GROUP PTY LTD	6,673.81
Centre for Entrepreneurial Research and Innovation Limited (CERI)	6,600.00
Beedarnitch Pty Ltd	6,480.94
RICOH AUSTRALIA PTY LTD	6,462.22
Initiative Media Australia Pty Ltd	6,402.46
SWAN EVENT HIRE	6,371.00
PROSEGUR AUSTRALIA PTY LTD T/AS CHUBB SECURITY SERVICES	6,337.22
Magnetic Automation Pty Ltd t/as Hub Parking Technology	6,283.66
ENVISIONWARE PTY LTD	6,079.47
The Trustee for Brown Paper Bag Trust t/as Alabama Song	6,006.00
ENVIRONMENTAL HEALTH AUSTRALIA(WA)INC	6,000.00
LIAM GOBBERT	5,969.58
SOPHIE LOUISE DENNIS T/AS ALL THE LIGHTS	5,940.00
Sydel Nominees t/as Imagesource Digital Solution	5,904.80
CORPORATE GOVERNANCE RISK PTY LTD	5,775.00
Child Support Agency	5,771.46
Surepak Pty Ltd	5,630.13
58 Degrees Pty Ltd t/as La Veen Coffee	5,500.00
Cvania Australia Pty Ltd	5,500.00



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
Hendry Group Pty Ltd	5,500.00
Perth Indonesian Community Incorporated t/a Perth Indonesian Perth Indonesian	5,500.00
ONE 20 Productions	5,460.95
The Trustee for The Chia Family Trust t/a Hollywood Newsagen t/as Hollywood N	5,460.60
Equilibrium Interactive Pty Ltd	5,456.00
DEC THE MALLS PTY LTD	5,439.50
WINC AUSTRALIA PTY LTD	5,410.56
The Trustee for Hayto Trust t/as SoCo Studios	5,288.25
CENTRECARE CORPORATE	5,197.50
EAST PERTH COMMUNITY SAFETY GROUP T/AS EAST PERTH COMMUNITY	5,189.20
The Trustee for East Perth Yoga Unit Trust t/as Urban Om	5,074.55
The Underground Collaborative t/as Ground&Co Perth	5,060.00
Near Intelligence Pte Ltd	5,000.00
Noemie Cecilia Huttner-Koros	5,000.00
The Trustee for Trestle Group Trust t/as Trestle Digital Solutions	5,000.00
Helene Pty Ltd t/as LO-GO Appointments	4,987.55
CHANDLER MACLEOD LTD	4,934.70
Freedom Fairies Pty Ltd	4,928.00
The Trustee for Wheeler Bishop Family Trust t/as Landscape Landscape Planners	4,917.00
BICYCLE VICTORIA	4,867.50
Zipform Pty Ltd	4,858.85
GAVIN CHARLES BURGESS	4,719.00
COMPLETE OFFICE SUPPLIES PTY LTD - COS	4,708.97
SOUTH EAST REGIONAL CENTRE FOR URBAN LANDCARE INC	4,675.00
St John Ambulance Australia	4,513.04
MFR Autoelectrics Pty Ltd	4,415.54
HERITAGE WAY PTY LTD (DOMUS NURSERY)	4,333.86
STR Global	4,301.75
FUJI XEROX BUSINESSFORCE PTY LTD	4,298.50
ALANA HALL	4,275.60
SOUTHERN METROPOLITAN REGIONAL COUNCIL	4,247.76
THE TRUSTEE FOR SCENESCAPE FAMIL TRUST T/AS GATHER ON HAY	4,180.00
TIM DAVIES LANDSCAPING PTY LTD	4,119.50
Morris & Ioppolo PTY LTD t/as M I Plumbers	4,095.62
LBD Supply Pty Ltd formerly t/as HESWA Hyperlift	4,024.90
AMPOL AUSTRALIA PETROLEUM PTY LTD	3,902.25
DDLS Australia Pty Ltd t/as Lumify Group	3,894.00
NESPRESSO	3,823.50
ALLMAKES PTY LTD T/AS BRANDWORX AUSTRALIA	3,818.91
The Trustee for MFC Trust t/as Menegola Flooring Company	3,784.00
FARINOSI & SONS PTY LTD	3,767.80
COX ARCHITECTURE PTY LTD	3,728.00
AUSTRALIA POST(677495)	3,688.95
RM Surveys Pty Ltd	3,674.00



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
LGRCEU	3,606.00
Hocking Planning and Architecture Pty Ltd t/as Hocking Heritage & Architecture	3,603.60
The Trustee for Green and Hood Family Trusts t/a Perth Milk Perth Milk Supplies	3,566.51
AUSTRALIAN RED CROSS SOCIETY T/AS AUSTRALIAN RED CROSS TRA	3,466.00
TJ and RJ Sellick Pty Ltd t/as Lawn Doctor	3,448.50
CYCLUS PTY LTD	3,440.80
SONIC HEALTHPLUS PTY LTD	3,414.40
Perth Ent Pty Ltd t/as Bivouac Canteen and Bar	3,410.00
Diamond View Pty Ltd t/as ADH Golf and Utility Vehicles	3,378.10
Hallmarc National Projects Australia Pty	3,306.00
CENTRAL CITY HEALTH PROFESSIONALS	3,248.00
GEOFFREY BAIN T/AS JUNK REMOVAL	3,200.00
MAIN ROADS WESTERN AUSTRALIA	3,183.93
Lit Letters Pty Ltd	3,165.00
AUSTRALIAN INSTITUTE OF COMPANY DIRECTOR	3,148.00
Mistral Group Pty Ltd t/as Awning Republic	3,120.00
BIG ISSUE IN AUSTRALIA LIMITED T/AS THE BIG ISSUE	3,065.85
BRENT FLEETON	3,054.99
CATHERINE LEZER	3,054.99
CLYDE BEVAN	3,054.99
DIANNE BAIN	3,054.99
REBECCA GORDON	3,054.99
SANDY ANGHIE	3,054.99
VIKTOR KO	3,054.99
J.H. FLUID TRANSFER SOLUTIONS PTY LTD T/AS PIRTEK MALAGA	3,046.12
ORIX Australia Corporation Ltd	3,003.46
LP Aiken, DJ Beer & et.al partnership t/as Thomson Geer	2,997.50
BUNNINGS BUILDING SUPPLIES P/L	2,964.39
ROSMECH SALES AND SERVICE PTY LTD	2,912.94
BLACKWOODS ATKINS	2,910.12
DAIMLER TRUCKS PERTH	2,901.71
Aunet Pty Ltd t/as Microscopes Australia	2,795.00
Public Outdoor Pty Ltd t/as Public Outdoor Ping Pong	2,750.00
GMF CONTRACTORS	2,719.78
ELISDI PTY LTD T/AS PARTIES KIDS REMEMBER	2,673.00
Max & Claire Pty Ltd t/as Ergolink	2,588.44
SURVEYTECH TRAFFIC SURVEYS PTY LTD	2,530.00
RESOURCE FLUID POWER PTY LTD T/AS H.W.C. HYDRAULICS & EQUIPM	2,444.20
DIGITAL EDUCATION SERVICES PTY LTD	2,440.92
JOHN TIERNEY	2,421.00
Gunnebo Australia Pty LTD	2,401.66
Sunny Industrial Brushware	2,316.33
ATI-Mirage Training and Business Solutions Pty Ltd t/as ATI-Mirage	2,310.00
ATOM SUPPLY	2,291.48



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
3 Logix Pty Ltd	2,286.90
Encycle Consulting Pty Ltd	2,255.00
Rio Tino Shared Services	2,224.47
STATEWIDE CLEANING SUPPLIES	2,165.31
David Gray & Co Pty Limited	2,093.30
ARI (AUST) PTY LTD T/AS THE WORKERS SHOP	2,068.00
WESTERN POWER	2,062.00
Go Doors Pty Ltd	1,983.90
Mark Welsh (Fabrik Interpretation + Design)	1,980.00
CITY OF PERTH STAFF SOCIAL CLUB	1,946.00
GLOBAL SPILL CONTROL PTY LTD	1,936.44
RORIE SPARE	1,926.00
Fiscus Consulting Pty Ltd t/as Cadsult IDS	1,892.00
Zinfinity Projects Pty Ltd	1,866.12
WEST AUSTRALIAN LOCAL GOVERNMENT ASSOC ASSOCIATION - WALGA	1,842.50
Sweet Pea Arts Pty Ltd	1,815.00
North Metropolitan Tafe	1,800.00
Diamond Locksmiths Pty Ltd t/as Diamond Lock & Security	1,789.80
CITY OF PERTH (PETTY CASH)	1,789.70
MASTEC AUSTRALIA PTY LTD	1,754.98
Kinnect Training Pty Ltd	1,749.00
Isentia Pty Limited t/as Media Monitors Pty Limited	1,705.00
LITANCHEN	1,657.60
OLEOLOGY	1,653.30
Dry Kirkness (Audit) Pty Ltd	1,650.00
RENT A FENCE PTY LTD	1,634.32
WEST TO WEST CARPENTRY SERVICES PTY LTD	1,588.48
JASON SIGNMAKERS	1,581.27
LIGHTNING BRICK PAVERS PTY LTD	1,573.22
PAULL & WARNER ACCIDENT REPAIR CENTRE PERTH PTY LTD	1,558.04
Tangibility Pty Ltd	1,501.50
Westurn Engineering Pty Ltd	1,474.00
Tyres 4U Pty Limited	1,465.20
Bladon Wa P/L	1,452.00
L'HARIDON BIGHT MINING PTY LTD	1,423.49
SHARON MAREE GREGORY	1,400.00
ELLIOTTS IRRIGATION PTY LTD	1,399.20
The Trustee for Cobber Trust t/as Imperial Glass	1,398.76
DILENA METAL SALES	1,380.00
ALFRED BOCK T/AS AGB CONSULTING	1,375.00
the trustee for Fowler Family Trust t/as Uniform fashions	1,369.55
AUSTRALIA POST(604917)	1,369.30
JAYMAK PERTH	1,323.30
MILESTONE CERTIFIERS PTY LTD T/AS MILESTONE CERTIFIERS	1,320.00



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
METRO TRAFFIC PLANNING PTY LTD	1,311.75
WH Location Services Pty Ltd t/as Abaxa	1,305.92
TRUGRADE PTY LTD	1,303.50
CITY OF STIRLING	1,293.60
Green Building Council of Australia	1,263.90
HOSPITAL BENEFIT FUND OF WA	1,207.17
THE GRIFFITH FAMILY TRUST T/AS SUPERSTOCK SERVICES SUPERSTOCK FOOD SEF	1,204.32
MOW MASTER TURF EQUIPMENT	1,194.35
The Trustee for Signcode Australia Trading Trust t/as Publik Group	1,193.50
SHELDON ELVIN	1,190.50
STRATAGREEN	1,186.10
P ZAREIE	1,162.00
AUSTRALIAN SERVICES UNION	1,159.50
JAPANESE TRUCK & BUS SPARES PTY LTD	1,157.20
DE VINE CELLARS	1,149.50
INTERACTCARD PTY LTD	1,149.50
Ball & Doggett Pty Ltd	1,113.04
HAPPY HEART PTY. LTD T/AS THE RECHABITE	1,100.00
The Trustee for Petals Family Trust t/as Peter Hobbs Architects	1,100.00
ISUBSCRIBE PTY LTD	1,080.66
CFMEU MINING & ENERGY DIVISION	1,080.00
CNW PTY LTD T/AS CNW ELECTRICAL WHOLESALE & ENERGY SOLUTIONS	1,051.90
Lee Jackson & Petrina Burnett	1,044.00
The Trustee for TG Vision Trust t/as Swamp Industries	1,008.70
MARKETFORCE LTD	1,002.52
Australian Fabians INC	1,000.00
Australian National Choral Association (ANCA) Incorporated	1,000.00
CONFUCIUS INSTITUTE AT UWA	1,000.00
DEPARTMENT OF TREASURY	1,000.00
Joshua Richard Duane JD's Coaching	1,000.00
N FRAGA	1,000.00
The Piddington Society Inc	1,000.00
Tilahun M Hailu	1,000.00
TIM MORRISON ENTERPRISES	1,000.00
TREVOR WALLEY	1,000.00
WA Fire Pty Ltd	990.00
D V PAOLUCCI	977.55
REPCO	974.35
DULUXGROUP(AUSTRALIA)PTY LTD T/AS DULUX AUSTRALIA	970.82
Bunnings Group Limited t/as Tool Kit Depot	951.49
ICON SHOPFITTING & CONSTRUCTION PTY LTD	950.00
Evolve Digital Publishing	945.38
Department of Water and Environmental Re	919.00
INSTANT WEIGHT PTY LTD T/AS INSTANT WEIGHING	904.20



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
ABLE WESTCHEM(BORVEK PTY LTD)	897.93
HYDROJET	891.00
BIN BATH CORPORATION PTY LTD	883.06
WSP Australia Pty Limited	873.31
EUROPEAN FOODS PTY LTD	872.12
DIRECT MEMORY ACCESS PTY LTD	869.00
MM Plastics Pty Ltd	860.28
AUSTRALIA POST	840.23
DAVID YEUNG T/AS CAR CARE(WA)KEWDALE	830.00
Cameron Chisholm & Nicol (WA) Pty Ltd	825.00
Oliver Grimaldi	825.00
BERNARD CARNEY	810.00
GOLDGEM INVESTMENTS PTY LTD T/A ALLFLOW INDUSTRIAL	803.00
Ben Marvin	800.00
A Sweet Sensation	785.00
Oh Hey WA Pty Ltd	778.80
FreshExchange Pty Ltd	765.85
The Trustee for The Cook Trust t/a Grove Propagation Nursery	764.59
AWAKE FESTIVAL	757.40
Denise Patricia Morgan	750.00
Ross John Thompson	750.00
GPC Asia Pacific Pty Ltd T/AS NAPA	748.46
Sort & Divert Pty Ltd t/as 1800-Got-Junk?	746.90
FAR EAST NEW CENTRAL INVESTMENTS PTY LTD	704.00
DUO EVENTS CREATIVE STUDIO	700.80
Our Community Pty Ltd	700.00
Envirostream Australia Pty Ltd	693.00
Blackwell & Associates Pty Ltd	687.50
ILLION AUSTRALIA PTY LTD T/AS TENDERLINK.COM	687.50
CAPITAL APPLIANCES PTY LTD T/AS CITY RETRAVISION	682.00
QED ENVIRONMENTAL SERVICES	671.00
GLENN LAMMONBY	668.00
The Trustee for the Bryan Family Trust t/as The Action and Intent Coach and Cons	660.00
Property Council of Australia	650.00
CSE CROSSCOM PTY LTD	645.70
EWCS Unit Trust t/as Enviro Sweep	644.05
Sixpaces Pty Ltd	631.10
PUMPS AUSTRALIA	629.20
OFFICE WORKS	627.50
BAILEY'S THE FERTILISER FAMILY	617.10
Ian Ross Waring and Claudia A Moncada Wa	616.60
CAROL MITCHELL	616.50
J & M Asphalt Pty Ltd	616.48
DANIELS PRINTING CRAFTSMEN	616.00



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
The trustee for By Chance Family Trust t/as Medic Aid WA	616.00
Chellew Hawley Pty Ltd t/as Sifting Sands	605.00
Chelsea Victoria Hayes	600.00
MENTAL HEALTH COMMISSION	600.00
NEVILLE JOSEPH COLLARD	600.00
PERTH PROPERTY MANAGEMENT REBA TRUST	594.95
BARNETTS (WA)PTY LTD	591.57
UNIVERSAL MEDICAL SUPPLIES	587.62
The Trustee for the DP Kelly Trading Trust t/as Lodestone Industries	581.90
GLOBAL AUTOCOAT PTY LTD	575.20
HEAVY AUTOMATICS	574.62
CLEANAWAY EQUIPMENT SERVICES PTY LTD	573.33
Lionel Samson Packaging Unit Trust t/asSadleirs Packaging AU	561.00
The Trustee for Dominic Trim's Family Trust t/a Pedders Suspension & Brakes Osb	561.00
TAK SHUN DICKSON CHEUNG - TAKO PRINT SOLUTIONS	550.00
Thiess Pty Ltd	543.71
The Trustee for Wendy Mead Family Trust & OTH t/as Pinnacle People	541.27
PERTH CITY GLASS PTY LTD	536.80
Conscious Creation Foundation	525.00
BROWNES FOODS OPERATIONS PTY LTD	512.00
Telepool GmbH	504.97
BOFFINS BOOKSHOP PTY LTD	500.00
Espresso & Prosecco Pty Ltd	500.00
Parmelia Management Pty Ltd	500.00
Sue Lewis Choclatier Pty Ltd	500.00
The Roman Catholic Archbishop of Perth St Marys Cathedral, Perth Parish	500.00
TRAN KIM DIEP NGUYEN	500.00
TELWEST COMMUNITION PTY LTD	499.18
THE TRUSTEE FOR GRANO UNIT TRUST T/AS GRANO DIRECT	493.04
THE CHARLES TRUST T/AS CHAIR GURU OFFICE CHAIR REPAIR SERVIC	484.00
IRANWA	479.50
SUBARU & VW OSBORNE PARK	475.65
THE TRUSTEE FOR THE D & J ROSE FAMILY TRUST T/A POOLEGRAVE POOLGRAVE :	471.90
The Trustee for EPA Trust t/as Event Personnel Australia	468.88
The National Trust of Australia (WA)	465.00
INLOGIK PTY LIMITED	462.78
MARIA VIDIGAL	458.00
Yiqing Tiffany Yang t/as Little Kalimba Shop	454.00
THE TRUSTEE FOR EDGAR PITTEP FAMILY TRUST T/AS HIRE SOCIETY	440.48
Datanet Asia Pacific Pty Ltd	429.00
C E MCSWEEN	422.05
FORUM ADVOCATING CULTURAL & ECO TOURISM INC T/AS FACET	413.00
Department of Justice - DoTAG Op Account	411.00
Oceana Nikki Lee Denniss (Oceana Music)	400.00



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
PUBLIC TRANSPORT AUTHORITY OF WA	400.00
Green's Hiab Service Pty Ltd	396.00
MANHEIM PTY LTD	396.00
C B MERTON JONES	390.25
MDM Entertainment Pty Ltd	387.22
Woolworths Group Limited	385.44
BETSHARES HOLDING PTY LTD	375.65
Amanda Jayne Bridgeman	374.00
BEACON EQUIPMENT BENTLEY	352.80
WEST COAST SPRING WATER PTY LTD T/AS AUSSIE NATURAL SPRING W	352.00
Bubble Nebula Pty Ltd t/as Perth Traffic Auditing & Consult Consulting	350.00
MULTI FIX WA	330.18
LENARA NOMINEES PTY LTD T/AS PERTH NEWS DELIVERY	317.40
LINFOX ARMAGUARD PTY LTD T/AS ARMAGUARD	315.26
JOSH WOODWARD	315.00
TECHNICAL SERVICES GROUP	313.50
STANDARDS AUSTRALIA	312.56
Feel Your Best Fitness and Massage Pty Ltd Rebecca Krawczuk	308.00
CSP GROUP PTY LTD T/AS STIHL SHOP OSBORNE PARK	306.85
Albert McNamara	300.00
BEN TAYLOR	300.00
FARLEY STEWART GARLETT	300.00
Irene McNamara	300.00
MURIEL BOWIE	300.00
NOEL NANNUP	300.00
ELGAS SWAP AND GO	297.46
MESSAGENET PTY LTD	295.64
F Brown	295.00
The Trustee for the Deloitte Trading Trust	275.00
Smart Waste Solutions Australia Pty Ltd	274.45
Catherine Janet Brown	265.50
MARGARET FURNESS	265.50
MICKTRIC EVENTS	264.00
NETSTAR AUSTRALIA PL T/AS PINPOINT COMMUNICATIONS PTY LTD	264.00
MANTRA MANAGEMENT PTY LTD	257.50
MICHAEL BLAKE T/AS MICHAEL BLAKE MUSIC	250.00
THE SILVER THREADS BAND	250.00
WESTERN EDGE LANDSCAPES	244.20
Trustee for the Chelmsford Trust t/as St Anne's Florists & G St Anne's Florists	240.00
R S COMPONENTS	224.82
WA & J King Pty Ltd	223.80
Perth Commercial Laundry Pty Ltd	221.40
A 1 APIARIES	220.00
The Trustee for Clarke Family Trust t/as Creative Spaces	220.00



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
THE TRUSTEE FOR THE PROPERTY AUSTRALIA MANAGEMENT TRUST	218.47
WESTERN RESOURCE RECOVERY PTY LTD	216.70
Amber Justine Applebee Mollydag Faces	210.00
Christopher Mark Ehlers (Beatles to Buble)	210.00
SANDRA O'BRIEN	209.70
The Hairy Godmothers Inc	205.45
VALMONT (WA) PTY LTD	205.34
A RICHARDS PTY LTD T/AS RICHGRO GARDEN PRODUCTS	201.30
ASHA JANE ROURKE	200.00
JASON CHARLES WESTON T/AS ARIA ENTERTAINMENT	200.00
Michelle Draper	200.00
World Sharing Pty Ltd	200.00
KKK Fresh Pty Ltd t/as Coffee Table Delights	199.13
Jordan Taylor	196.52
Unicard Systems Pty Ltd	194.70
YVONNE MARY PETHER	186.30
Central City Medical Centre Pty Ltd	181.60
PARKS & LEISURE AUSTRALIA	176.00
ASSAD ALI ASGHARI	175.00
Ryan Potts	171.65
Trade West Industrial Supplies Pty Ltd	168.30
Cockburn Wetlands Education Centre Incorporated The Wetlands Centre Cockbur	165.00
DYLAN LARCHET	165.00
RHONDA BRADDOCK	165.00
DARREN UNWIN	159.90
CANON PRODUCTION PRINTING AUSTRALIA PTY LTD T/AS OCE-AUSTRALIA	157.22
JEAN MACKIE	157.05
Action Glass Pty Ltd t/as Action Glass & Aluminium	156.75
Tamara Clarkson	156.00
Tyler Clement	156.00
Woodbridge Painting and Maintenance	156.00
FOXTEL SUBSCRIBER PAYMENTS	155.00
Botanic Gardens and Parks Authority t/as Aspects of Kings Park	150.00
BRETT PEGLER	150.00
CHALES FREDERICK RUTTER	150.00
F & L REA FAMILY TRUST	150.00
JACQUELINE KIELTY	150.00
Judita Csirkova	150.00
KEITH FRAGOMELI	150.00
LC Downing & DS Hagan	150.00
MARTIN WEAVER	150.00
SPIRIT OF THE STREETS CHOIR(INC)	150.00
STEVE BERGMAN	150.00
TEISHA FARMER	150.00



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
TERRY BOSTOCK	150.00
WILLIAM SEAGER	150.00
ROZ BOHARI	149.95
Alabama Song	147.00
Zontas Bakehouse	147.00
Realestate.com.au Pty Ltd	145.00
TRUCK CENTRE (WA) PTY LTD	143.42
VISION ACTION PTY LTD	141.65
AIBS WA CHAPTER	140.00
AUSTRALIAN ACADEMY OF TAI CHI (WA)	140.00
RYAN HURST	129.95
Boc Gases Australia Ltd	127.77
Emergency Support Network Pty Ltd	127.37
Department of Transport	106.60
Chatsworth Family Trust t/as Chatsworth Flowers	100.00
Blooming Minds	99.00
J PEACH	99.00
Jiayi YU	99.00
Kaos C Investments	99.00
Karina Preston	99.00
L B LI	99.00
Leisa Neylon	99.00
N Edwards	99.00
Penzance Pty Ltd	99.00
Salmon Point Holdings	99.00
Skydive Australia Collections	99.00
Vincent Matassa	99.00
Westridge Constructions Pty Ltd	99.00
Linda S Hunter	90.00
Mrs N H & Mr P K Paraskov	89.95
THE TRUSTEE FOR ILLION AUSTRALIA UNIT TRUST T/AS MILTON GRAH MILTON GF	85.60
JOSHUA GALLAGHAR	85.00
DRY CLEANING EXPRESS PTY LTD T/AS DRYCLEAN & LAUNDRY EXPRESS	84.70
Janis Jones	80.00
CORALIE(COS) APPS	74.25
AFRO AUTHENTIC CUISINE PT	73.00
Helen Tincknell	72.00
ANNE DOUGLAS	70.20
MICHAEL SMITH	69.00
VAIBHAV EKBOTE	69.00
WATERLOGIC AUSTRALIA PTY LTD	68.99
ELSIE MAY ALLAN	58.05
SOW FONG KHOO	56.70
ANGUS HOLMES	55.95



Total Payments by Supplier
From 01/03/2023-31/03/2023

Payee	Payment Amount
SAI GLOBAL AUSTRALIA PTY LTD	54.88
LE TOBOGGAN	52.00
ELAINE SUART	51.67
AIM	49.00
Shaneal Vekaria	46.00
Galvins Plumbing Supplies	45.38
BUCHER MUNICIPAL PTY LTD	43.79
Marie Cocks	43.20
PATRICIA ANNE BENJAMIN	40.50
Denise Hunter	36.00
Janet Evelyn Kauler	36.00
JOAN HUNTER	33.30
GEORGIA STOJANOVSKI	30.00
MARGARET SOMERVILLE	22.50
JOAN SHAW	21.60
PW & KL Smulders	19.29
Elaine Roberts	18.00
Nada Lubay	18.00
LEE HALLIDAY	17.38
ANDREA COLEMAN	15.00
Julie Margaret Horne	15.00
DOREEN WHEELER	13.50
MAJ SUSANNE DOLVA	13.50
DEVON T &A	10.00
ROB WEE	8.00
PATRICIA HOLMES	7.20
Anthony Berardini	2.00
Rocky Hii	2.00
Barbara Lovell	-9.00
Total	18,065,322.99



City of Perth - Corporate Credit Card Transactions

Statement Period 21/02/2023 to 21/03/2023

Name	Statement Date	Amount	Merchant Name	Commit Description
Adam Gregory	21/03/2023	\$ 9.99	KINGSLEY IGA	Neighbourhood Event - Drinking Water
Adam Gregory Total		\$ 9.99		
Coordinator Events				
Bonny Litchfield	2/03/2023	\$ 70.00	KMART 1386	Easter Raffle prizes.
Bonny Litchfield	2/03/2023	\$ 160.80	WOOLWORTHS 4365	Easter raffle.
Bonny Litchfield	3/03/2023	\$ 23.94	TLC EXPRESS CITY RAIL	Cello wrap for raffle prizes
Bonny Litchfield	16/03/2023	\$ 100.93	OFFICEWORKS	Office Supplies
Bonny Litchfield	16/03/2023	\$ 250.00	KMART	Copy paper for office.
Bonny Litchfield Total		\$ 605.67		
Supervisor Citiplace Community Centre				
Craig Best	20/03/2023	\$ 119.90	1300 FLOWERS PTY LTD	Team member condolence
Craig Best Total		\$ 119.90		
Alliance Manager Infrastructure & Assets				
Joanna Andrew	13/03/2023	\$ 100.00	ESPRESSO & PROSECCO	Prize for Heritage Perth Festival survey completion
Joanna Andrew Total		\$ 100.00		
Coordinator Library and Town Hall				
Karen Wrigglesworth	21/02/2023	\$ 20.00	DIT - EZYREG	Vehicle Registration Searches
Karen Wrigglesworth	21/02/2023	\$ 10.00	DIT - EZYREG	Vehicle Registration Searches
Karen Wrigglesworth	23/02/2023	\$ 27.80	ACCESS CBR REGO ACT	Vehicle Registration Searches
Karen Wrigglesworth	1/03/2023	\$ 11.70	QUEENSLAND GOVT 2	Vehicle Registration Searches
Karen Wrigglesworth	1/03/2023	\$ 11.70	QUEENSLAND GOVT 2	Vehicle Registration Searches
Karen Wrigglesworth	2/03/2023	\$ 213.50	DEPT OF JUSTICE-CTG PA	Court Transcript
Karen Wrigglesworth	7/03/2023	\$ 35.10	QUEENSLAND GOVT 2	Vehicle Registration Searches
Karen Wrigglesworth	9/03/2023	\$ 20.00	DIT - EZYREG	Vehicle Registration Searches
Karen Wrigglesworth	14/03/2023	\$ 46.80	QUEENSLAND GOVT 2	Vehicle Registration Searches
Karen Wrigglesworth	14/03/2023	\$ 20.00	DIT - EZYREG	Vehicle Registration Searches
Karen Wrigglesworth	15/03/2023	\$ 55.60	ACCESS CBR REGO ACT	Vehicle Registration Searches
Karen Wrigglesworth	21/03/2023	\$ 70.20	QUEENSLAND GOVT 2	Vehicle Registration Searches
Karen Wrigglesworth	21/03/2023	\$ 30.00	DIT - EZYREG	Vehicle Registration Searches
Karen Wrigglesworth Total		\$ 572.40		
Supervisor Legal Compliance & Infringements				
Kathleen Gwynne	24/02/2023	\$ 187.60	LANDGATE	Landgate lodgment fee - Surrender of Expired Lease
Kathleen Gwynne	16/03/2023	\$ 375.20	LANDGATE	Landgate Fees - Surrender Expired Lease & New Lease
Kathleen Gwynne Total		\$ 562.80		
Lawyer (Restricted Practitioner)				
Kirsty Parker	9/03/2023	\$ 203.30	SMP*Finns Espresso	Restock of the Thanks a Latte coffee vouchers
Kirsty Parker	9/03/2023	\$ 300.00	MYER PERTH CITY	SpotLight awards - Reward and recognition program
Kirsty Parker	14/03/2023	\$ 220.00	HLAF PTY LTD	thanks a latte vouchers
Kirsty Parker	16/03/2023	\$ 188.00	PAGE 7	Thanks a Latte vouchers
Kirsty Parker	21/03/2023	\$ 188.00	SQ *TELEGRAM COFFEE FO	thanks a latte coffee vouchers
Kirsty Parker Total		\$ 1,099.30		
People and Culture Support Officer				
Lucy Zupan	27/02/2023	\$ 56.00	SP RYCOTE AUSTRALIA	Branded mic case
Lucy Zupan	1/03/2023	\$ 425.90	FACEBK *E8EBZN73F2	Social media advertising
Lucy Zupan	2/03/2023	\$ 4.60	OFFICEWORKS 0615	Printing and sticker for microphone cover
Lucy Zupan	2/03/2023	\$ 41.25	LinkedIn Ads 801021581	LinkedIn boosted post
Lucy Zupan	3/03/2023	\$ 1.15	OFFICEWORKS 0615	Sticker print for microphone
Lucy Zupan	8/03/2023	\$ 68.75	LinkedIn Ads 803432533	Sponsored post - LinkedIn
Lucy Zupan	13/03/2023	\$ 280.00	SPOTLIGHT PTY LTD	Easter baskets for staff event
Lucy Zupan	14/03/2023	\$ 253.00	ESPRESSO & PROSECCO	CEO Alliance team day
Lucy Zupan	13/03/2023	\$ 130.61	MATTHEW D PERRONI	CEO Alliance Day snacks
Lucy Zupan	16/03/2023	\$ 14.99	GOOGLE*YOUTUBEPREMIUM	Youtube premium for added features - for one month
Lucy Zupan	17/03/2023	\$ 25.87	AMAZON MARKETPLACE AU	Used for video interviews - social media
Lucy Zupan Total		\$ 1,302.12		



City of Perth - Corporate Credit Card Transactions

Statement Period 21/02/2023 to 21/03/2023

Name	Statement Date	Amount	Merchant Name	Commit Description
Digital Channels Lead				
Michelle Reynolds	2/03/2023	\$ 64.91	OFFICEWORKS 0615	Stationery for Houston Trip
Michelle Reynolds	7/03/2023	\$ 63.38	MARRIOTTMARQHOUSTONF&	Dinner - LM & CEO
Michelle Reynolds	7/03/2023	\$ 63.37	MARRIOTTMARQHOUSTONF&	Dinner - LM & CEO
Michelle Reynolds	7/03/2023	\$ 3.17	INTNL TRANSACTION FEE	International transaction fee for Marriott dinner
Michelle Reynolds	7/03/2023	\$ 41.00	SQ *HAILEYESUS BIZUNEH	Lunch - Houston - LM & CEO
Michelle Reynolds	7/03/2023	\$ 41.01	SQ *HAILEYESUS BIZUNEH	Lunch - Houston - LM & CEO
Michelle Reynolds	7/03/2023	\$ 2.05	INTNL TRANSACTION FEE	International transaction fee - WCEP
Michelle Reynolds	8/03/2023	\$ 35.52	CAMBRIA HOTEL HOUSTON	Refreshments - LM and CEO on arrival
Michelle Reynolds	8/03/2023	\$ 0.89	INTNL TRANSACTION FEE	International transaction fee
Michelle Reynolds	8/03/2023	\$ 48.25	PAPPASITO'S CANTINA #7	Lunch - WCEP - LM & CEO
Michelle Reynolds	8/03/2023	\$ 48.27	PAPPASITO'S CANTINA #7	Lunch - WCEP - LM & CEO
Michelle Reynolds	8/03/2023	\$ 2.41	INTNL TRANSACTION FEE	International Transaction fee
Michelle Reynolds	13/03/2023	\$ 67.35	PAPPADEAUX SFD 69	Lunch - Houston - WCEP
Michelle Reynolds	13/03/2023	\$ 67.36	PAPPADEAUX SFD 69	Lunch - Houston - WCEP
Michelle Reynolds	13/03/2023	\$ 3.37	INTNL TRANSACTION FEE	international charge - lunch - WCEP
Michelle Reynolds	13/03/2023	\$ 61.23	HILTON HOTEL AMERICAS	LM Expenses
Michelle Reynolds	13/03/2023	\$ 2,090.07	HILTON HOTEL AMERICAS	hotel charges - Houston - CEO
Michelle Reynolds	13/03/2023	\$ 67.25	HILTON HOTEL AMERICAS	Hilton - B'fast
Michelle Reynolds	13/03/2023	\$ 67.30	HILTON HOTEL AMERICAS	Hilton - B'fast
Michelle Reynolds	13/03/2023	\$ 1.53	INTNL TRANSACTION FEE	international transaction - ceo
Michelle Reynolds	13/03/2023	\$ 52.25	INTNL TRANSACTION FEE	international charges - Hilton
Michelle Reynolds	13/03/2023	\$ 3.36	INTNL TRANSACTION FEE	international transaction - LM
Michelle Reynolds	20/03/2023	\$ 5.06	WILSON PARKING PER109	Parking - ONE Subiaco Completion Sundowner
Michelle Reynolds Total		\$ 2,900.36		
Chief Executive Officer				
Natalie Langouant	21/02/2023	\$ 506.65	Live Chat	CSC-LIVECHAT BUSINESS PLAN MONTH FEB23
Natalie Langouant	21/02/2023	\$ 12.67	INTNL TRANSACTION FEE	CSC-LIVECHAT TRANSACTION FEE
Natalie Langouant	21/02/2023	\$ 352.00	Appliance Testing Pty	ICT, City of Perth - barcoded asset labels.
Natalie Langouant	27/02/2023	\$ 134.75	JB HI FI ENEX PERTH	ICT Stock, 5 x usb c wall charger for android and iPhone
Natalie Langouant	1/03/2023	\$ 50.00	JB HI FI FORREST CHA	CEO, \$50 apple itunes giftcard for icloud storage
Natalie Langouant	1/03/2023	\$ 53.59	Live Chat	CSC, Live Chat - microsoft dynamics cases
Natalie Langouant	1/03/2023	\$ 1.34	INTNL TRANSACTION FEE	CSC, Live Chat - transaction fee
Natalie Langouant	1/03/2023	\$ 34.48	MOBILEZAP.COM.AU	Gary Melia, Community Amenity and Security, ruggedised cover
Natalie Langouant	8/03/2023	\$ 60.38	TWILIO INC	CSC TWILIO-INV-MAR23-US\$40.49
Natalie Langouant	8/03/2023	\$ 1.51	INTNL TRANSACTION FEE	CSC-TWILIO-INV-MAR23-US\$1.51
Natalie Langouant	9/03/2023	\$ 7.58	Live Chat	CSC-LIVECHAT GOOGLE ANALYTICS MONTHLY MAR23
Natalie Langouant	9/03/2023	\$ 0.19	INTNL TRANSACTION FEE	CSC-LIVECHAT GOOGLE ANALYTICS Transaction Fee
Natalie Langouant	10/03/2023	\$ 59.95	JB HI FI ENEX PERTH	Alliance Manager ICT, cover for Google Pixel 7 Pro
Natalie Langouant	16/03/2023	\$ 637.20	Soundtrack Your Brand	CSC-SOUND TRACK YOUR BRAND Transaction Fee
Natalie Langouant	17/03/2023	\$ 1,134.79	BLUE MARBLE GEOGRAPHIC	ICT-GLOBAL MAPPER MAINTENANCE-MAR2022
Natalie Langouant	17/03/2023	\$ 28.37	INTNL TRANSACTION FEE	CSC-SP-1046-100-10-10001-7248-SOUND TRACK YOUR BRAND
Natalie Langouant	20/03/2023	\$ 523.65	Live Chat	CSC-MAILCHIMP MONTHLY SUBSCRIPTION MAR23
Natalie Langouant	20/03/2023	\$ 13.09	INTNL TRANSACTION FEE	CSC-SP-1046-100-10-10001-7208-MAILCHIMP Transaction Fee
Natalie Langouant Total		\$ 3,612.19		
Service Support Analyst				
Paul Anastas	28/02/2023	\$ 365.00	ASPECTS OF KINGS PARK	Gifts for the Lord Mayor to take to Houston for WCEP
Paul Anastas	13/03/2023	\$ 2,044.01	HILTON HOTEL AMERICAS	Hotel Accommodation for Lord Mayor in Houston for WCEP
Paul Anastas	13/03/2023	\$ 51.10	INTNL TRANSACTION FEE	Hotel Accommodation for Lord Mayor in Houston for WCEP
Paul Anastas	13/03/2023	\$ 16.02	PERTH AIRPORT PTY LTD	Airport parking-picking up LM returning from Houston WCEP
Paul Anastas Total		\$ 2,476.13		
Executive Assistant to Lord Mayor and Councillors				
Rachel Eaton	21/02/2023	\$ 8.81	STENOGRAPHIC SERVICES	Video subtitling service
Rachel Eaton	21/02/2023	\$ 18.69	COMPUTER NETWORKS & INFC	Cloud storage and file transfer
Rachel Eaton	21/02/2023	\$ 0.22	INTNL TRANSACTION FEE	Video subtitling service
Rachel Eaton	27/02/2023	\$ 365.00	MISCELLANEOUS PUBLISHING	News subscription
Rachel Eaton	9/03/2023	\$ 6.82	STENOGRAPHIC SERVICES	Video subtitling service





City of Perth - Corporate Credit Card Transactions

Statement Period 21/02/2023 to 21/03/2023

Name	Statement Date	Amount	Merchant Name	Commit Description
Rachel Eaton	9/03/2023	\$ 74.30	ENVATOMARKET	Royalty free music subscription
Rachel Eaton	9/03/2023	\$ 0.17	INTNL TRANSACTION FEE	Video subtitling service
Rachel Eaton	9/03/2023	\$ 1.86	INTNL TRANSACTION FEE	Royalty free music subscription
Rachel Eaton	13/03/2023	\$ 69.00	COMMERCIAL PHOTOGRAPHY	Royalty free image subscription
Rachel Eaton	21/03/2023	\$ 18.69	COMPUTER NETWORKS & INFC	File transfer subscription
Rachel Eaton Total		\$ 563.56		
Creative Services Lead				
Simon Tsen	27/02/2023	\$ 3,765.00	ZOOM.US 888-799-9666	GOV-ZOOM SUBSCRIPTION FEB23-FEB24
Simon Tsen	28/02/2023	\$ 92.30	CHEAPSSLSECURITY.COM	ICT-CHEAPSSL CERT-THINKPERTH.COM RENEWAL
Simon Tsen	28/02/2023	\$ 2.31	INTNL TRANSACTION FEE	ICT-CHEAPSSL CERT-THINKPERTH.COM TRANSACTION FEE
Simon Tsen	1/03/2023	\$ 266.47	CHEAPSSLSECURITY.COM	ICT-CHEAPSSL CERT-VISITPERTH.COM-RENEWAL
Simon Tsen	1/03/2023	\$ 6.66	INTNL TRANSACTION FEE	ICT-CHEAPSSL CERT-VISITPERTH.COM-TRANSACTION FEE
Simon Tsen	28/02/2023	\$ 63.93	OFFICEWORKS	ICT-OFFICEWORKS BUBBLEWARP+HDMI CABLE
Simon Tsen	3/03/2023	\$ 4,032.10	PIPELINE CRM	WAC-PIPELINEDEALS ANNAUL RENEWAL FEB23-FEB24
Simon Tsen	3/03/2023	\$ 100.80	INTNL TRANSACTION FEE	WAC-PIPELINEDEALS CRM TRANSACTION FEE
Simon Tsen	2/03/2023	\$ 34.08	Google CLOUD 5PW4KG	CCU-GOOGLE CLOUD SUBSCRIPTION-FEB23
Simon Tsen	6/03/2023	\$ 29.00	OFFICEWORKS	CPP-OFFICEWORKS WIRELESS KB_M
Simon Tsen	8/03/2023	\$ 29.00	OMNY STUDIO	ACH-OMNY STUDIO-MAR23
Simon Tsen	8/03/2023	\$ 238.80	Melbourne IT	ICT-MELBOURNE IT MULTIDOMAINS RENEWAL FEB23-FEB24
Simon Tsen	8/03/2023	\$ 60.00	MYOB AUSTRALIA	LMDRF-MYOB MONTHLY SUBSCRIPTION MAR23
Simon Tsen	10/03/2023	\$ 535.73	Mailchimp	CSC-MAILCHIMP MONTHLY SUBSCRIPTION MAR23
Simon Tsen	13/03/2023	\$ 405.62	MAILCHIMP *MISC	CCU-MAILCHIMP MONTHLY SUBSCRIPTION-MAR23
Simon Tsen	13/03/2023	\$ 133.02	Mailchimp	CPP-MAILCHIMP MONTHLY SUBSCRIPTION-MAR23
Simon Tsen	13/03/2023	\$ 71.98	MAILCHIMP *MISC	ACH-SP-1062-100-50-10269-7268-HERITAGEPERTH-MAILCHIMP-
Simon Tsen	13/03/2023	\$ 76.19	BOTENGINE.AI	CSC-CHATBOT.COM-BOTENGINE.AI-STARTER PLAN-MAR23
Simon Tsen	13/03/2023	\$ 1.90	INTNL TRANSACTION FEE	CSC-CHATBOT.COM-BOTENGINE.AI-TRANSACTION FEE
Simon Tsen	20/03/2023	\$ 16.57	ATLASSIAN	ICT-ATLASSIAN MONTHLY SUBSCRIPTIONS MAR23
Simon Tsen	20/03/2023	\$ 0.41	INTNL TRANSACTION FEE	ICT-ATLASSIAN MONTHLY TRANSFER FEE
Simon Tsen Total		\$ 9,961.87		
Service Support Analyst				
Siobhan Glynn	21/02/2023	\$ 196.90	CAMPAIGNMONITOR	Campaign Monitor Monthly Fee - 19/02/23 - 18/03/23
Siobhan Glynn	27/02/2023	\$ 37.95	JAYCAR PTY LTD	Jumbo Display Thermometer/Hygrometer
Siobhan Glynn	1/03/2023	\$ 115.00	Roll'd	Assorted Rice Paper Rolls
Siobhan Glynn	1/03/2023	\$ 73.18	SKEDDA.COM	Skedda Premium - 28 Feb - 29 Mar 2023
Siobhan Glynn	1/03/2023	\$ 1.83	INTNL TRANSACTION FEE	International Transaction Fee for Skedda 28 Feb - 29 Mar 2023
Siobhan Glynn	6/03/2023	\$ 5.52	FACEBK *4D4W7NFYH2	Advertising on Facebook -Writing Speculative - 203/23 - 3/03/23
Siobhan Glynn	9/03/2023	\$ 196.00	CHOICE	Sub renewal to Choice magazine
Siobhan Glynn	10/03/2023	\$ 54.95	SP JB HI-FI ONLINE	Cygnett - 35W dual wall charger
Siobhan Glynn	14/03/2023	\$ 160.00	ST JOHN AMBULANCE AUST	Provide First Aid Training - 5 April 23 - Lucynda Kang
Siobhan Glynn	17/03/2023	\$ 14.48	FACEBK *DPC49RTH2	Ad on Facebook - Calling all writers for our Writing Speculative
Siobhan Glynn	17/03/2023	\$ 5.52	FACEBK *DPC49RTH2	Ad on Facebook - Promoting Library Survey - 4 - 16 March 23
Siobhan Glynn	20/03/2023	\$ 20.00	FACEBK *MHSEFPXYH2	Advertising on Facebook - Library Survey 16-18 Mar 23
Siobhan Glynn	21/03/2023	\$ 196.90	CAMPAIGNMONITOR	Campaign Monitor Monthly Fee - 19 Mar - 18 Apr 23
Siobhan Glynn	21/03/2023	\$ 30.00	FACEBK *8MMRANBYH2	Promoting Library Survey - 18 Mar - 20 Mar 2023
Siobhan Glynn Total		\$ 1,108.23		
Administration Support Officer Library				
Yvonne Honmon	23/02/2023	\$ 28.00	WANEWSDTI	Corporate digital subscription The West Australian
Yvonne Honmon	1/03/2023	\$ 20.00	EB *An Unfinished Life	Ticket purchase for Econ Dev officer to attend Lixa event
Yvonne Honmon	6/03/2023	\$ 15.00	FAIRFAX SUBSCRIPTIONS	Corporate subscription digital ed WA Today
Yvonne Honmon	17/03/2023	\$ 40.00	NEWS LIMITED	Corporate subscription digital ed The Australian
Yvonne Honmon		\$ 550.00	EB *Annual Digital Hea	ED Officer attendance at Indo-Asia Annual Digital Health and Telemedicine Summit 2023
Yvonne Honmon Total		\$ 653.00		
Principal Economic Development Officer				
Grand Total		\$ 25,647.52		

14.3 Differential Rates 2023/24

Responsible Officer	Michael Kent – Chief Financial Officer
Voting Requirements	Simple Majority
Attachments	Attachment 14.3A – Draft Rate Setting Statement 2023-24 ↓  Attachment 14.3B – Differential Rates - Statement of Objects & Reasons 2023-24. ↓ 

Purpose

To seek Council’s approval for the advertising of proposed differential rates for the 2023/24 financial year in accordance with section 6.36 of the *Local Government Act 1995*.

Recommendation

That Council APPROVES:

1. Local public notice being given for the following differential rates (based on the predominant purpose for which the land is held) and the minimum rate for each differential rate classification:

a. Commercial	6.62500 cents in the dollar of GRV	\$800 Minimum Rate
b. Retail	6.63500 cents in the dollar of GRV	\$775 Minimum Rate
c. Hotel	6.90000 cents in the dollar of GRV	\$765 Minimum Rate
d. Office	5.55000 cents in the dollar of GRV	\$800 Minimum Rate
e. Residential	5.90000 cents in the dollar of GRV	\$765 Minimum Rate
f. Vacant Land	11.0000 cents in the dollar of GRV	\$1,000 Minimum Rate
2. The Statement of Objects & Reasons for each differential rate and each minimum rate as detailed in Attachment 14.3B.

Background

1. It is essential that local governments have current, meaningful, and accurate financial information on which to base their annual financial decisions.
2. From a budgeting perspective, the starting point for sound financial management is the preparation of the Rate Setting Statement. This statement is a crucial component of the budget process and establishes the amount required to be made up from rates.
3. The Rate Setting Statement provides a single consolidated view of all aspects of the budget. It includes estimates of all operating and non-operating revenues and expenditures as well as repayments of loan principal, proceeds from loan borrowings, capital expenditure items and transfers to or from cash backed reserves. It does, however, exclude all non-cash items such as depreciation or loss on disposal of a fixed asset.
4. The indicative Required Rates Yield shown in the Long-Term Financial Plan exerts persuasive influence on the development of the budget - but may be further refined by Council through the development of the annual budget which should be informed by review of critical inputs including:
 - a. Asset renewal (informed by asset management plans) and discretionary capital projects
 - b. Services, operating programs, and projects
 - c. Revenues from sources other than Rates
 - d. Planned transfers to or from Cash Backed Reserves
 - e. New borrowings and repayment of borrowings (if relevant)
 - f. Projected Opening & Closing Position
5. It is particularly important to note that the Budget Deficiency before Rates on the Rate Setting Statement (**Attachment 14.3A**); and therefore, the Amount Required to be Raised from Rates; is not a direct input into the Rate Setting Statement. Rather, it is a consequence of the inputs in the other sections of the Rate Setting Statement.
6. These inputs reflect Council's commitment towards funding core service delivery, operational projects (both discretionary and mandatory), capital works programs and ensuring the long-term financial sustainability of the City.
7. It is important that there is a well-considered and well documented rationale that justifies the quantum of rates being raised - and the Rate Setting Statement helps provide that justification.
8. The Rate Setting Statement for 2023/24, presented in draft form as **Attachment 14.3A**, reflects a 2.45% increase in the rates yield (after allowing for concessions). This appears to be well below currently advertised rate yield increases of local government peers - reflecting the City's prudent financial management approach.
9. Like all local governments, the City is facing a 'hot' economy with cost pressures on numerous fronts in 23/24. Employee costs, outsourced services, street lighting costs, utilities, insurances, the parking levy have all increased significantly - but the City has worked to find any offsetting savings or other funding opportunities.
10. The City has also explored non-rates funding options including taking advantage of improved investment revenue funding opportunities and the return to higher patronage levels in the parking business and rental and hire opportunities.

11. The proposed asset renewals and discretionary capital program has been matched with delivery capacity and external grant funding opportunities have also been taken to minimise any additional rates impost.
12. Having established the Amount Required to be Raised from Rates through that process, the next step is to establish how the respective contributions towards that funding pool from each property classification will be determined.
13. When determining the respective contributions and, therefore, differential rates based on the predominant (primary) use of the rateable land, local governments are required to observe the best practice principles of:
 - a. Objectivity
 - b. Fairness & Equity
 - c. Consistency
 - d. Transparency
 - e. Administrative Efficiency
14. The prospects of a satisfactory rating outcome are significantly improved if these principles are correctly applied.

Table 1

Principle	Interpretation
Objectivity	As far as possible, the predominant use of land should be reviewed and determined based on an objective assessment of relevant criteria. External parties should be able to understand how and why a particular determination was made.
Fairness & Equity	Rating principles should be applied fairly and equitably. Each property should make a fair contribution to rates based on a method of valuation that appropriately reflects predominant use.
Consistency	Rating principles should be applied, and determinations should be made, in a consistent manner. Like properties should be treated in a like manner.
Transparency	Systems and procedures for determining the method of valuation of land should be clearly documented and available for the public to inspect. This is fundamental to the “good government” principle upon which the Act is based. The right to govern accompanies the obligation to do so openly and fairly.
Administrative Efficiency	Rating principles and procedures should be applied and implemented in an efficient and cost-effective manner.

15. In January 2021, Council commissioned an independent expert review of the City’s Rating Methodology, including an assessment of compliance with the five best practice principles referenced at paragraph 11 of this report and a further 8 principles of good tax design.

16. The final report presented to Council in August 2021, found that the City's Rates Methodology (in place since the 2020/21 rates year) was sound, well-reasoned and fully compliant with best practice principles, including exceeding best practice in 2 of the 13 assessment criteria.
17. In April 2022 and again in May 2023, the City had independent consultants review the proposed rating strategy for compliance with best practice principles prior to advertising the proposed 2023/24 differential rates for comment.

Discussion

18. The City of Perth applies a differential rating approach aligned to a clearly enunciated Rating Methodology.
19. That is, it distinguishes between different classifications of properties based upon the predominant (primary) use of the land - and then uses that differentiation to influence the level of rating contribution from that property classification.
20. This provides the opportunity to levy different rates in the dollar (RID) on the GRVs of different property classifications to reflect the differing levels of demand placed on City services and public realm infrastructure by ratepayers in each differential rating classification.
21. Currently, the City uses six differential rate classifications to distribute required contributions to the rates funding pool as detailed below:
 - a. Commercial
 - b. Retail
 - c. Hotel
 - d. Office
 - e. Residential
 - f. Vacant Land
22. A description of each differential rates classification and the reason for each differential rate is provided in **Attachment 14.3B - Statement of Objects & Reasons for Differential Rates**, which forms the basis of the statutory advertising of proposed differential rates.
23. The City also establishes individual minimum rate values for each of the differential rating classifications to recognise that all ratepayers have equal opportunity to enjoy the facilities and services provided by Council, regardless of the value of the ratepayer's property or the level of use they choose to make of those services and facilities.
24. Accordingly, the minimum rate ensures that all ratepayers make a reasonable contribution to the cost of providing services, programs, and facilities.
25. This minimum rate is applied when the calculation of (GRV * Rate in \$) results in a value smaller than what has been determined to be the minimum equitable ratepayer contribution.
26. A local government may have up to 50% of the properties within a particular property classification subject to the minimum rate, but no more than 50% of all properties overall subject to the minimum rate.
27. The City's philosophical target for minimum rated properties is no more than 15% of all properties being subject to the minimum rate and for the overall financial yield from minimum rated properties to be no more than 2.5% of the total amount raised from Rates.

28. Under the proposed differential rating model for 2023/24, the City has 10.3% of properties being minimum rated, with these properties generating 1.7% of the rates yield.
29. The required rates yield for 2023/24 as determined through the rate setting process is \$103.36M before concessions.
30. In determining the respective contributions from the properties in each differential rating category, careful consideration has been given to the relative rating effort (rates generated from the available GRV of all the properties in that category) of each category, the objects and reasons for each differential rating category and minimum rates as applied to each category.
31. The 2023/24 rating year is the year of the triennial revaluation of Gross Rental Values (GRV) for every property in the city.
32. GRV is one of the two critical variables used in determining the rates levied on each property. Landgate Valuation Services supplies GRVs to all local governments as the basis on which to levy rates.
33. Council then applies a Rate in the dollar (of GRV) to establish what the rate for each property is. There can only be one consistent Rate in the Dollar for all properties in a differential rating category.
34. In a revaluation year, assessed GRVs for properties across the City, and even within each differential rating category do not change consistently in terms of either scale or direction. This reflects the 're-balancing' of property values to reflect current conditions.
35. GRVs overall in the city have increased in total by 2.66%. However, this does not reflect an even distribution of changes.
36. The movement in GRV by category is shown in Table 2.

Table 2:

Property Category	GRV 22/23 \$M	GRV 23/24 \$M	Change \$M	Change %
Commercial	\$ 104.852	\$ 106.316	\$ 1.464	1.40%)
Retail	\$ 129.274	\$ 112.319	(\$ 17.519)	(13.55%)
Hotel & Short Stay	\$ 118.004	\$ 111.755	(\$ 5.685)	(4.82%)
Office	\$ 1,022.756	\$ 1,054.851	\$ 32.110	3.14%
Residential	\$ 320.854	\$ 361.416	\$ 40.561	12.64%
Vacant Land	\$ 13.775	\$ 14.418	\$ 0.643	4.67%

37. Were all variables other than GRV left consistent with the 22/23 rates model (that is, retain the same rate in the dollar and minimum rate), the outcome for 77% of ratepayers would be unfavourable.
38. Ideally, the objective of rates modelling in a GRV revaluation year, is to place the maximum number of ratepayers in the most advantaged, or least disadvantaged position whilst achieving the required rate yield.

39. Alternative iterations of the rating model have been run, by changing the Rate in the Dollar and Minimum Rate, to find the optimum model, that best achieves that outcome.
40. Council has also considered the prevailing economic environment and its impacts on the properties in the differential rating categories and then made its determination of distribution of the rating burden in accordance with the best practice principles of local government rating.
41. In any revaluation year, there will be ratepayers who will benefit from rate decreases, those who experience little or no change, and those who experience a larger increase reflecting the positive movement in the assessed GRV of their property.
42. Modelling the proposed Rate in the Dollar and Minimum Rate for each differential rates classification provides for the following anticipated rates yield from each category:

Table 3:

Property Category	Number of Properties	Gross Rental Value \$M	Rate in the \$ of GRV	Minimum Rate	Anticipated Rates Yield \$M
Commercial	722	\$ 106.316	6.62500	\$ 800	\$ 7.061
Retail	522	\$ 111.755	6.63500	\$ 765	\$ 7.419
Hotel	1,341	\$ 112.319	6.90000	\$ 775	\$ 7.915
Office	2,365	\$ 1,054.851	5.55000	\$ 800	\$ 58.578
Residential	15,744	\$ 361.416	5.90000	\$ 800	\$ 21.437
Vacant Land	77	\$ 14.418	11.0000	\$ 1,000	\$ 1.596
					\$ 103.806 M

43. The City adopts a tiered approach with respect to setting its minimum rate for each differential rating classification.
44. Tier 1 is the lowest minimum rate of \$765 - and this applies to small retail tenancies. It covers 26 properties (approximately 5% of the Retail classification).
45. Tier 2 has a minimum rate of \$775 - and this applies to the lowest GRV short stay apartments in the Hotel & Short Stay Accommodation classification. This applies to 673 properties (approximately 49% of that classification.)
46. Tier 3 has a minimum rate of \$800 - and this applies to the lowest GRV commercial and small office properties. This applies to 44 commercial properties (approximately 6% of the Commercial property classification) and 204 office properties (approximately 9% of the Office classification). This minimum rate also applies to the lowest GRV residential properties in the Residential classification. This applies to 1,172 properties (approximately 7% of that classification.)
47. Tier 4 has a minimum rate of \$1,000 - and this applies to 11 properties in the Vacant Land classification including several large prominent land parcels currently deemed to be minimum rated under Heritage Lands legislation until such time as they are built out.

48. The Hotel classification is a hybrid property grouping containing both hotels in the conventional sense and short stay apartments. The minimum rate for this group is classified as a Tier 2 minimum - that being \$775.

Stakeholder Engagement

49. The City has engaged with the community through numerous consultation processes during the year to understand the community's aspirations. There have also been regular consultations with representatives of the six community neighbourhoods which have informed the development of the draft annual budget.
50. Based on the identified community and Council priorities, the draft budget has been formulated and the amount required to be raised from rates has been established. This report represents an important step in the budget process, which is to now advertise the proposed differential rates for 2023/24.

Decision Implications

51. Council's approval of the proposed Differential Rates and the supporting Statement of Objects & Reasons for Differential Rates will allow the City to meet its statutory obligation to publicly advertise the proposed rate in the dollar and minimum rate for each differential rates classification for 21 days to allow public submissions on the proposed rates.
52. Following the statutory advertising period and consideration of submissions (if any) the City will continue to finalise the 2023/24 Annual Budget

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Well governed
Related Documents (Issue Specific Strategies and Plans):	<p>City of Perth Rating Methodology</p> <p>Long Term Financial Plan</p> <p>The differential rating process is applied to distribute the required rating contribution fairly and equitably across the rateable properties in the city and to ensure the City's ongoing financial sustainability.</p>

Legislation, Delegation of Authority and Policy	
Legislation:	<p>Section 6.33(1) of the Local Government Act 1995</p> <p>This section of the Act allows a local government to impose differential general rates according to the predominant purpose for which rateable land is held or used.</p> <p>Section 6.35(1) to (6) of the Local Government Act 1995</p> <p>These sections of the Act prescribe the way minimum rates are to be calculated and applied.</p> <p>Section 6.36(1) and (3A) of the Local Government Act 1995</p>

	This section of the Act prescribes the requirement to publicly advertise the proposed differential rates, minimum rates and reasons and objects of each differential rate classification.
Authority of Council/CEO:	The above legislation prescribes the process that Council must follow to be fully compliant in levying its rates.
Policy:	2.3 Strategic Financial Planning & Budgeting.

Financial Implications

53. There are no direct financial implications of receiving this report as it relates to a statutory part of the budget development process. However, following the public advertising period, the proposed rates model will influence the final 2023/24 Annual Budget document.

Further Information

Nil.



Draft Rate Setting Statement 2023/24

Attachment A1

Details	Budget \$ M 2022/23	LTFP \$ M 2023/24	Budget \$ M 2023/24
Operating Revenues - Excluding Rates			
Parking Revenues	66,748,050	74,277,230	74,275,326
Fees & Charges	12,677,273	13,710,675	12,598,038
Rental & Hire	4,221,729	4,632,292	4,311,840
Operating Grant / Contributions	3,446,090	2,486,129	2,827,255
Interest Revenue	5,852,502	8,066,962	8,066,962
Fines & Associated Costs	6,819,363	6,921,653	7,081,869
Other Revenues	575,880	2,019,633	1,351,000
Sub Total - Revenue Excluding Rates	102,494,427	112,114,574	112,918,998
Operating Expenditure Category			
Employee Costs	(78,790,146)	(85,490,827)	(85,484,870)
Material & Contracts	(36,756,614)	(38,745,642)	(40,527,760)
Utilities & Insurances	(4,868,447)	(5,302,452)	(5,252,306)
Other Expenses	(3,698,258)	(3,706,424)	(3,884,104)
Non Cash - Depreciation	(37,493,726)	(37,167,384)	(36,527,960)
Parking Levy	(16,594,425)	(18,572,252)	(18,572,252)
Operating Programs & Projects	(20,360,038)	(20,440,380)	(20,440,380)
Sub Total - Operating Expenditure	(198,561,655)	(209,425,361)	(210,689,632)
Add Back Non Cash Items			
Non Cash Items	37,493,726	37,167,384	36,527,960
Sub Total - Non Cash Items added back	37,493,726	37,167,384	36,527,960
Abnormal Items			
Perth Concert Hall Redevelopment	0	(4,000,000)	(4,000,000)
WACA Aquatic Facility Contribution	(1,250,000)	(12,500,000)	(12,500,000)
Sub Total -Abnormal Items	(1,250,000)	(16,500,000)	(16,500,000)
Investing Activities			
Non Operating Grants & Contributions	14,483,607	9,791,250	10,685,698
Proceeds on Disposal of Assets	996,471	0	0
Asset Renewal - Infrastructure	(41,478,761)	(27,103,300)	(24,192,800)
Major New / Upgrade Capital Projects	(17,447,707)	(21,439,000)	(24,149,500)
Sub Total - Investing Activities	(43,446,390)	(38,751,050)	(37,656,602)
Financing Activities			
Transfers from Reserves	(40,517,661)	(39,215,580)	(39,215,580)
Transfers to Reserves	28,792,916	48,447,182	48,447,182
Repayment of Borrowings	(705,434)	0	0
Proceeds of New Loans	0	0	0
Sub Total - Financing Activities	(12,430,179)	9,231,602	9,231,602
Opening Balance - Estimated	22,015,725	5,639,387	5,644,345
Projected Closing Balance	(7,639,775)	(3,283,308)	(3,283,308)
Amount Required to be raised from Rates	101,324,120	103,806,620	103,806,637
Concessions Allowed	(200,000)	(200,000)	(200,000)
Amount Raised after Concessions	101,124,120	103,606,772	103,606,637

Statement of Objects & Reasons for Differential Rates

Overview:

The City of Perth applies a differential rating approach to levying rates. That is, it distinguishes between different classifications of properties based upon the predominant use of the land - and then uses that differentiation to influence the level of rating contribution from that property classification.

This provides the opportunity to levy different rates in the dollar (RID) on the GRVs of different property classifications to reflect the differing levels of demand placed on City services and public realm infrastructure by ratepayers in each differential rating classification.

It also gives Council the flexibility to support or incentivise a particular industry sector in a given year in response to inconsistencies in the way in which different property classifications may be impacted in a revaluation year.

The City of Perth imposes differential rates under the provisions of Section 6.33 of the Local Government Act 1995 on all rateable land within the City according to the predominant purpose for which the land is held or used, as determined by the City.

Principles of Differential Rating:

Determination of differential rates is conducted in accordance with both the statutory and ethical principles of differential rating as disclosed below.

Principle	Interpretation
Objectivity	As far as possible the predominant use of land is reviewed and determined on the basis of an objective assessment of relevant criteria. This ensures that external parties are able to understand how and why a particular determination was made.
Fairness & Equity	Rating principles are applied fairly and equitably - recognising that each property should make a fair contribution to rates based on a method of valuation that appropriately reflects predominant use.
Consistency	Rating principles are applied, and determinations made, in a consistent manner. Like properties are treated in a like manner.
Transparency	Systems and procedures for determining the method of valuation of land are clearly documented and available for the public to inspect. This is fundamental to the "good government" principle upon which the Act is based. The right to govern accompanies the obligation to do so openly and fairly
Administrative Efficiency	Rating principles and procedures are applied and implemented in an efficient and cost-effective manner.

For the 2023/24 Budget Year, the City anticipates collecting approximately \$103.8M

Differential Rate Classifications:

Currently, the City uses six (6) differential rate classifications to distribute required contributions to the rates pool as detailed below:

- Commercial
- Retail
- Hotel
- Office
- Residential
- Vacant Land

The objects of, and reasons for, each of these differential property classifications are described below.

Commercial

The Commercial classification relates to land where the predominant (primary) purpose for which the land is used is commercial in nature. Commercial operations include entertainment venues, restaurants, cafes, pubs, microbreweries and sporting venues and commercial supply warehouses. Whilst these properties attract visitors to the City and contribute to city vitality, their patrons may not directly contribute to the cost of City provided services; but do consume amenity related services such as public realm cleanliness, public safety, waste management, parking management and transport infrastructure provided by the city. As such, the commercial property ratepayers are required to contribute equitably to the cost of such services that are enjoyed by their patrons.

For the 2023/24 year, the parameters applying to the Commercial differential rates classification are:

Differential Rate in \$	Minimum Rate	Anticipated Rates Yield
6.62500 cents	\$800	\$7.061M

Retail

The Retail classification includes retail sales and services. This property class relies upon City funded services such as activations and events, parking management, street cleaning and public safety to attract visitors and tourists to the City to generate economic activity. As significant beneficiaries of the City's activations and event spend along with other amenity related services; retail property ratepayers pay a similar differential rate to commercial property ratepayers.

For the 2023/24 year the parameters applying to the Retail differential rates classification are:

Differential Rate in \$	Minimum Rate	Anticipated Rates Yield
6.63500 cents	\$775	\$7.419M

Hotel & Short Stay

The Hotel classification relates to land where the predominant purpose for which the land is held or used is hotels, short-stay serviced apartments, hostels or board and lodging accommodation. The objective of this differential property classification is to ensure that the proportion of total rates revenue derived from Hotel and Short Stay properties represents an equitable contribution towards amenity services such as public realm cleanliness and asset maintenance, public safety, activation, parks and gardens and public art. This property category receives a positive rating differential in recognition of its contribution through flow on economic impact to the commercial sector.

For the 2023/24 year the parameters applying to the Hotel differential rates classification are:

Differential Rate in \$	Minimum Rate	Anticipated Rates Yield
6.90000 cents	\$765	\$7.915M

Office

The Office classification relates to land where the predominant purpose for which the land is held or used is as office accommodation. This property category generates the largest portion by far of daily pedestrian and vehicle movements to the city and consequentially places the highest demand on transport infrastructure, parking management and amenity services including public safety, rubbish and sanitation, parks and passive recreation areas.

However, the challenge of responsibly balancing the prevailing business climate and office vacancy rates to sustain a thriving CBD is also an important factor influencing the differential rate for this property category. Given the large number of daily visitors brought into the City by the office sector, it is important to acknowledge the economic flow on impact of the office classification properties on Commercial, Hotel and Retail sectors. The purpose of this differential rate classification is to ensure that all ratepayers in this category still make an equitable contribution to the cost of maintaining the City’s public realm. Accordingly, the Office classification has the lowest differential rate.

For the 2023/24 year the parameters applying to the Office differential rates classification are:

Differential Rate in \$	Minimum Rate	Anticipated Rates Yield
5.55000 cents	\$800	\$58.578M

Residential

The Residential classification relates to land where the predominant purpose for which the land is held or used is residential. The purpose of this differential rate is to ensure that all ratepayers in this category make an equitable contribution towards service provision and for the ongoing maintenance of the City’s assets primarily used by residential ratepayers. Residential ratepayers consume more community focused services and facilities such as parks, library, services for youth, families and aged, rubbish and sanitation but are less likely to create heavy demand for services such as transport infrastructure, cleansing or activations. Accordingly, this classification has a differential rate higher than Office, but less than Commercial or Retail.

For the 2023/24 year the parameters applying to the Residential differential rates classification:

Differential Rate in \$	Minimum Rate	Anticipated Rates Yield
5.90000 cents	\$765	\$21.437M

Vacant Land

The Vacant Land classification relates to the limited stock of vacant land in the City. A higher rate in the dollar is set with the intention of discouraging land-banking. By encouraging development of vacant land, the City supports economic growth. The use of the higher differential rate to discourage the holding of vacant land also minimizes opportunities for problems such as littering, graffiti and anti-social behaviour which may occur on long held vacant land parcels.

For the 2023/24 year the following parameters apply:

Differential Rate in \$	Minimum Rate	Anticipated Rates Yield
11.0000 cents	\$1,000	\$1.596M



Minimum Rates

Local governments recognise that all ratepayers have an equal opportunity to enjoy the facilities and services provided by Council, regardless of the value of the ratepayer’s property or the level of use they choose to make of those services and facilities. Accordingly, the minimum rate ensures that all ratepayers make a reasonable contribution to the cost of providing services, programs and facilities.

The minimum rates proposed for each differential rates category for the 2023/24 budget year are shown in the tables above.

15. Chief Executive Officer Reports

15.1 Parking Amendment Local Law 2023

Responsible Officer	Michelle Reynolds – Chief Executive Officer
Voting Requirements	Simple Majority
Attachments	Attachment 15.1A – Draft City of Perth Parking Amendment Local Law 2023 ↓  Attachment 15.1B – City of Perth Parking Local Law 2017 - showing draft amendments 2023 ↓ 

Purpose

To present the Parking Amendment Local Law 2023 for Council to consider giving local public notice of its intention to make the City of Perth Parking Amendment Local Law 2023.

Recommendation

That Council APPROVES, in accordance with Section 3.12(3) of the *Local Government Act 1995*, that local public notice be given, of its intention to make the *City of Perth Parking Amendment Local Law 2023*, as detailed in Attachment 15.1A, with the purpose and effect being:

The purpose of this local law is to provide for the updated management and regulation of parking within the district.

The effect of this local law is to amend the City of Perth Parking Local Law 2017.

Background

- At its Ordinary Council Meeting held on 30 March 2021, Council requested the CEO to undertake extensive and targeted consultation in relation to the City's local laws.

Following consultation:

- Local laws were categorised and summarised as part of a Scoping Study; and
 - Prioritisation of Parking Local Law 2017 was identified for operational and legislative reasons.
- On 30 August 2022, an amendment, rather than a full review and drafting of an entire new Parking Local Law, was recommended and Council resolved as follows:

"That Council:

REQUESTS the Chief Executive Officer to prepare amendments to the Parking Local Law 2017 rather than conducting a review and redraft of the existing local law.

APPROVES the level of public engagement being limited to that required to meet the requirements of the Local Government Act 1995."

Discussion

- While Council previously (OCM 30 August 2022) approved 'public engagement' in relation to the review of this local law, the purpose and effect of the local law were not included in the report nor notice of them given to the meeting, meaning that the requirements of Section 3.12(2) of the *Local Government Act 1995* was not met for formal initiation of an amendment local law.
- An amendment local law that is consistent with the summary table, that was provided as part of the report to council on 30 August 2022 (below), has now been drafted and is attached.

Clause	Issue
1.6 Terms Used bicycle crossing	The definition of bicycle crossing claims to have the meaning given in the <i>Road Traffic Code 2000</i> . There is no definition of bicycle crossing in the <i>Road Traffic Code 2000</i> – a new definition is required.
1.6 Term Used charter vehicle	The definition of a charter vehicle refers to an omnibus licence under the <i>Transport Co-ordination Act 1966</i> . The definition requires amendment as the <i>Transport (Road Passenger Services) Act 2018</i> which commenced in mid-2019 means there is no longer an omnibus licence. A new definition is required.
1.6 Terms Used commercial vehicle	The definition of a commercial vehicle is considered difficult to interpret and communicate to the public. New terminology and a new definition may aid in clearly demonstrating to the public who may park in loading zones.
1.6 Terms Used Fee collection machine	The definition of fee collection machine does not include alternative fee collection methods i.e. at licence plate recognition facilities and parking payment applications (App). An amendment is required.
1.6 Terms Used GVM	The definition of GVM (which stands for "gross vehicle mass") is claimed to have the meaning given in the <i>Road Traffic Code 2000</i> . The definition is actually in the <i>Road Traffic (Vehicles) Act 2012</i> – a new definition is required.

1.6 Terms Used service vehicle	The definition of service vehicle claims to have the meaning given in the <i>Road Traffic Code 2000</i> . There is no definition of service vehicle in the <i>Road Traffic Code 2000</i> – a new definition is required.
1.6 Terms Used unattended	The word “metres” has an Americanised spelling (meters).
1.6 Terms Used valve stem reading	There is currently no definition of valve stem reading in the local law. The JSCDL has required one to be inserted in another local law – a new definition is required.
Clause 2.3(2)(a) No stopping areas	For consistency with the <i>Road Traffic Code 2000</i> , and for safety and traffic management reasons, it is proposed to remove any exemptions for stopping and parking vehicles which is not permitted by the <i>Road Traffic Code 2000</i> .
Clause 2.18 Parking on local government property	An amendment is required to provide that a person must not park contrary to a sign, even if the area is set aside for parking.
Clause 3.13(2) Charter vehicle zones	It is proposed to redraft the clause for clarity.
Clause 4.1 Payment of fees	An amendment is proposed to indicate that signs providing payment information may be variable but still effective (e.g. electronic displays with alternative information) An amendment is proposed to, where the facility requires, enter licence plate information into the ticket machine or the use of an App.
Clause 4.5(1)(a) Display of parking tickets and parking limits	Amendments to the clause required to: <ul style="list-style-type: none"> • Ensure the ticket is required to be displayed right side up so that its relevant details are readable • Remove the reference to “purchasing” a ticket so it is clear tickets are required even when parking is free (so that officers can effectively monitor drivers who overstay time limits).
Clause 4.6 Reserved fee paying zones	The current wording on the hoods that get placed on ticket machines (when the bays are reserved or unavailable) does not align with the current local law.
Clause 4.8 Use of counterfeit or altered parking tickets	The enforcement of this clause can be challenging when people display an altered <i>or</i> counterfeited parking ticket but it is not clear which has occurred (alteration or counterfeiting). An amendment is suggested to aid enforcement.
Clause 5.2 Stopping or parking in a parking station	An amendment is suggested to detail to stopping restrictions in licence plate recognition zones.
Clause 6.1 Classes and application for parking permit	It is proposed to add an offence where a person makes a false or misleading statement in respect of their parking permit application.
Clause 6.3 Exemption for permit holders	The City has used e-permits in recent years. The local law requires that e-permits are displayed but an e-permit does not require display. Provision for this and a definition of e-permit will clarify. Additionally, an amendment is proposed to clarify that a permit may also be an exemption from payment in areas where ticket display is not

	required (as the current provision indicates the exemption is only from displaying a ticket).
Clause 6.5 Use of counterfeit or altered parking permit	The enforcement of this clause can be challenging when people display an altered <i>or</i> counterfeited permit but it is not clear which has occurred (alteration or counterfeiting). An amendment is suggested to aid enforcement.
Clause 7.11 Interfere with or damage local government property	An amendment is suggested to specifically add “fee paying machine” to items which must not be damaged.
Throughout local law	Remove terms that are not relevant to the City of Perth (bus way, transit lane, truck ways).
New provision – car share bays	The City has received multiple proposals over time for the City to set aside bays for “car share” providers which hire out cars for people to drive (rather than an Uber). Making provisions in the local law will assist in the provision of these bays.
New provision – temporary parking for people with disabilities	While parking for people with disabilities is generally covered by the <i>Local Government (Parking for People With Disabilities) Regulations 2014</i> there is a gap for temporary parking bays established for event parking. These temporary bays may not have both road markings and a permissive parking sign due to their temporary nature. Due to this, there are challenges with enforcement where persons park in these bays without a disability parking permit and a new clause for these limited circumstances is proposed.
New provision – electric vehicles	Electric vehicle bays are a limited resource within CPP facilities. CPP has received complaints about individuals with non-electric vehicles using these bays so that owners of electric vehicles are unable to use this resource. It is proposed to add a requirement that only electric vehicle may use electric vehicle charging bays and they must plug in the charger. This will ensure the limited resource is available for drivers which need the bays. Definitions will also be required.
New provision – recreational bays	Some of the parking bays near parks are allocated for the use of individuals using the park. Having such bays assist in ensuring access to these facilities and the allocation and signage reduces the fees payable by the City under the Perth Parking Levy. The local law does not have a clause to make this provision enforceable. It is proposed to draft a clause with an associated definition and a penalty.
Schedule 1 - Notices	The form of the notices is prescribed in the <i>Local Government (Functions and General) Regulations 1996</i> . Therefore, removal of the form and reference to the regulations is recommended.
Schedule 2 - Modified Penalties	Insert a penalty for clause 3.3(2) (verge complaints) which is missing a modified penalty. Insert an appropriate penalty for any new provisions.
Misc. Other	As identified or recommended by external drafting counsel.
Modified penalties:	<ul style="list-style-type: none"> The modified penalties for clause 2.3 Stopping or parking generally have been renumbered or removed to align with the changes to the clause.

- **Clause 2.3(7)** – Penalty of \$100 proposed for new offence of parking vehicles that are not bicycles against bicycle racks.
- **Clause 2.15(3)(b)** – Penalty of \$500 proposed for new offence of parking in a temporary parking bay which has been designated for use by people with a disability parking permit.
- **Clause 2.19** – Penalty of \$100 proposed for new offence of parking in an electric vehicle charging bay while not charging an electric vehicle.
- **Clause 2.20** – Penalty of \$100 proposed for new offence of parking in recreational parking bay designated by sign as only for people are engaged in a recreational activity in the adjacent public park while not doing so.
- **Clause 3.3(2)** – Penalty of \$75 proposed for parking on a verge without permission of the owner or occupier of the adjacent property. This offence previously existed but no modified penalty was provided.
- **Clause 3.11** – Missing penalties for clause 3.11(a)-(c) regarding vehicles which are not authorised, or emergency or special purpose vehicles parking in pedestrian malls.

A \$60 penalty is proposed for each offence.

Penalty removed regarding service vehicles parked in a pedestrian mall (as the associated offence has been removed). Missing penalty

- **Clause 3.13** – Penalty of \$100 proposed for parking in a charter vehicle zone when not picking up or dropping off passengers. The offence is not new but due to amendments to clause 3.13 splitting the requirements in a new penalty is required. The subclauses have also been renumbered.

5. The City of Perth Corporate Business Plan, Focus area 'A05 - Develop and review local laws and other regulatory mechanisms that support the community's vision' includes the following deliverable:

"Draft Parking Local Law provided to Elected Members for consideration"

Process

6. Copies of the proposed local laws may be inspected at the City's offices and will be made available on the City's website;
7. Submissions about the proposed local law may be made to the City within a period of not less than 6 weeks after the notice is given;
8. In accordance with section 3.12(3)(b) of the *Local Government Act 1995*, as soon as the notice is given, a copy of the proposed local laws will be supplied to the Minister for Local Government;
9. In accordance with section 3.12(3)(c) of the *Local Government Act 1995*, a copy of the proposed local laws will be supplied to any person requesting it; and

10. All submissions received will be presented to Council for consideration.

Stakeholder Engagement

11. An amendment local law was drafted by external legal counsel and consultation was undertaken with the Commercial Services Alliance. The draft amendment local law was then distributed to the executive team for comment.
12. On approval of Council, local public notice of the intent to advertise the local law will be undertaken in accordance with the provisions of the Act.

Decision Implications

13. If Council supports the recommendation then the process to initiate an amendment to the City of Perth Parking Local Law 2017, as required by the Corporate Business Plan, will be undertaken.
14. If Council does not support the recommendation, then the process to initiate an amendment to the City of Perth Parking Local Law 2017, as required by the Corporate Business Plan will not be undertaken, meaning that:
- The deliverable in the Corporate Business Plan will not be achieved
 - Delivery of the resolution of Council made at the 30 August 2022 Ordinary Council Meeting will be further delayed.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Liveable
Related Documents (Issue Specific Strategies and Plans):	Corporate Business Plan

Legislation, Delegation of Authority and Policy	
Legislation:	Section 3.12 of the <i>Local Government Act 1995</i> This decision commences the local law-making process in accordance with sections 3.12(2) & (3) of the Act.
Authority of Council/CEO:	Section 3.12(2) of the <i>Local Government Act 1995</i> requires notice of the purpose and effect of the local law to be given at a Council meeting.
Policy:	Nil.

Financial Implications

The financial implications will include costs for any additional review by external legal counsel to the amendment local law, advertising, and gazettal publication.

Account Number	1039-100-50-10587-7210	Operating
Account Description	Legal Gov/Pol	
Total Budget	\$15,000	
Budget – This report	\$14,710	
Remaining Budget	\$290	
Budget Impact	Nil.	

Further Information

15. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows:

	Question	Response
1.	<p>RE: Clause 2.20 – Penalty of \$100 proposed for new offence of parking in recreational parking bay designated by sign as only for people are engaged in a recreational activity in the adjacent public park while not doing so.</p> <p>This will be hard to police. Why would we want rangers/parking officers making someone prove to them they were using the park instead of just going about their business?</p> <p>I'd like to foreshadow removing this.</p>	<p>In response to the foreshadowed amendment – the relevant forms will be provided to Councillor Fleeton by Email.</p> <p>Additional information: The recreational parking bays are dedicated bays for genuine users of a park or parklet, fee free. As such they do not attract the Perth Parking Levy and to ensure they are only used as intended, any misuse of the bays will receive a parking infringement.</p>
2.	<p>Does the City believe the remaining changes will make it fairer, easier, and simpler to park in the City of Perth?</p>	<p>The changes are largely intended to clarify the requirements for Parking in the City. It is anticipated that the amendments will enable clearer communications with people parking in the City.</p>
3.	<p>Does the City believe in making these changes it will address the common areas of feedback we receive from the public?</p>	<p>The changes are intended to improve alignment with the Road Traffic Code 2000, accommodate future technology improvements that will assist in making parking easier for the user. Changes are intended to make clauses clearer to understand I.e. Loading Zones and coverage for Resident requests I.e Verge parking.</p>

	Question	Response
4.	What changes will be needed in signage across the city given these changes? Will this move result in fewer signs?	Signs will remain the same based on Local law amendments. Signage has been recently addressed via on-street parking review and reduction of applicable conditions. Technology changes will allow for further review of how zones/areas are signed on-street.

LOCAL GOVERNMENT ACT 1995

CITY OF PERTH

PARKING AMENDMENT LOCAL LAW 2023

Under the powers conferred by the *Local Government Act 1995* and under all other powers enabling it, the Council of the City of Perth resolved on [date] to make this local law.

PART 1 – PRELIMINARY

1.1 Short title

This is the *City of Perth Parking Amendment Local Law 2023*.

1.2 Commencement

This local law will come into operation 14 days after the date of its publication in the *Government Gazette*.

1.3 Principal local law amended

This local law amends the *City of Perth Parking Local Law 2017* as published in the *Government Gazette* on [date].

PART 2 – AMENDMENTS

2.1 Clause 1.6 ('Terms used') amended

In clause 1.6:

(a) delete the definition of **bicycle crossing**.

(b) replace the definition of **charter vehicle** with:

charter vehicle means a vehicle used in providing an on-demand charter passenger transport service or a tourism passenger transport service;

(a) in the definition of **charter vehicle zone**, add the words 'by a sign' after the word 'designated';

(b) replace the definition of **commercial vehicle** with:

commercial loading vehicle means a motor vehicle that is –

(a) constructed, adapted or fitted for the conveyance of goods; and

(b) used primarily for the conveyance of goods;

(c) in the definition of **entrance ticket**, delete the words 'or token';

(d) replace the definition of **fee collection machine** with:

fee collection machine means a machine installed in a parking station which

–

- (a) on the insertion of an entrance ticket and payment of the appropriate fee, if any, made by permitted means, issues an exit ticket;
 - (b) in the case of a machine installed in a parking station with a licence plate recognition system, on inputting of the vehicle's licence plate number and payment of the appropriate fee, if any, allows the relevant vehicle to exit the parking station; or
 - (c) otherwise on payment of the appropriate fee, if any, allows the vehicle in respect of which the fee, if any, has been paid to exit the parking station;
- (e) in the definition of **fee paying machine**, add the words ', or any other machine installed in a parking facility which allows payment of any appropriate fee by permitted means' at the end of the definition and before the semicolon.
- (f) replace the definition of **fee paying zone** with:
- fee paying zone** means where a fee is payable is indicated by a sign where the vehicle is stopped or parked within the same –
- (a) parking facility; or
 - (b) section of the road between two intersections or an intersection and head of a cul-de-sac as the case may be,
- and includes:
- (c) a metred zone;
 - (d) a ticket machine zone;
 - (e) a mobile payment zone;
- (g) in the definition of **GVM**, replace the words 'the Code' with 'the *Road Traffic (Vehicles) Act 2012*';
- (h) in the definition of **loading zone**, replace the words 'commercial vehicles' with 'commercial loading vehicles';
- (i) in the definition of **parking facility**, add the words 'roads, reserves,' after the word 'buildings';
- (j) in the definition of **parking permit**, replace the words 'and includes a written or electronic permit' with 'and includes written permits and e-permits';
- (k) in the definition of **public bus zone**, add the words 'by a sign' after the word 'designated';
- (l) in the definition of **sign**, add the words 'and includes an electronic sign which may alternate showing different information about the stopping and parking of vehicles' after the words 'restricting the stopping or parking of vehicles';
- (m) in the definition of **special purpose vehicle**, delete the words 'and also includes any commercial vehicle owned by the local government';
- (n) replace the definition of **ticket issuing machine** with:
- ticket issuing machine** means a machine or device which, as a result of selecting a period for which no fee is payable or upon payment by any permitted means of the appropriate fee for any other period, issues a ticket showing the period during which it is lawful to remain parked in the area to which the machine or device relates;

- (o) in the definition of **truck bay**, add the words 'by a sign' after the word 'designated';
- (p) in the definition of **unattended**, delete the word 'meters' and replace with 'metres'
- (q) add the following definitions in their alphabetically ordered position:

bicycle parking device means a device installed by the local government for the purpose of allowing bicycles to park by being securely attached to the device;

electric personal transporter has the meaning given in the Code;

electric rideable device has the meaning given in the Code;

electric vehicle means a vehicle that:

- (a) is powered by an electric motor or motors; and
- (b) can be recharged from an external source of electricity,

but does not include an electric personal transporter or electric rideable device;

electric vehicle charging bay means a parking bay designated by a sign for the use of electric vehicles for the period notified on the sign, with an external source of electricity available for charging an electric vehicle stopped or parked in that bay;

electronic communication means a communication of information in the form of data, text or images by means of guided or unguided electromagnetic energy or both;

e-permit means a parking permit issued to the holder in electronic form by electronic communication;

licence plate recognition system means a system installed at a parking station which, using cameras and software, reads and records the licence plate number of a vehicle and allows the vehicle to enter and exit the parking station;

mobile app means a software application made available by or on behalf of the local government, or an equivalent process using a web browser, through which a person can pay for parking or otherwise obtain authorisation to park using a mobile device and which provides confirmation of the period during which it is lawful to remain parked in the relevant area;

mobile app confirmation means the confirmation provided by a mobile app of the period during which it is lawful to remain parked in a mobile payment zone or parking station;

mobile device means a mobile telephone, tablet device, wearable device or other compact electronic telecommunications device;

mobile payment zone means –

- (a) a road or reserve, or part of a road or reserve, that is marked or defined in a way that indicates where a vehicle may be parked on payment of a fee or charge; or
- (b) a parking facility,

(in each case, whether or not also, part of or including another type of fee paying zone) with a sign indicating that a person may, or is required to, pay for or obtain authorisation to park by using a mobile app;

on-demand charter passenger service has the meaning given in the *Transport (Road Passenger Services) Act 2018*;

permitted payment means a means of payment of parking fees and charges that the local government, under clause 1.12, permits to be used in respect of the relevant fee paying zone or parking station, as specified by a sign at the fee paying zone or parking station;

recreational activity includes –

- (a) any sport (whether or not the sport is an organised activity);
- (b) any pursuit or activity engaged in for enjoyment, relaxation or leisure; and
- (c) any pursuit or activity engaged in for enjoyment, relaxation or leisure at a park where people ordinarily engage in sport or in any pursuit or activity for enjoyment, relaxation or leisure;

recreational parking bay means a parking bay located adjacent to a public park and designated by a sign –

- (a) as being for use with no fee payable for the period specified by the sign; and
- (b) for vehicles stopped or parked by persons who, throughout the period the vehicle is stopped or parked in the bay, are engaged in a recreational activity in the public park to which the bay is adjacent;

Regulations means the *Local Government (Functions and General) Regulations 1996*;

tourism passenger transport service has the meaning given in the *Transport (Road Passenger Services) Act 2018*;

valve stem reading means a method of recording the position of the tyre valves of a vehicle in relation to the kerb or road or other surface on which the vehicle is stopped or parked;

- (r) delete the definitions of **bus way**, **Schedule**, **service vehicle**, **service zone**, **transit lane** and **truck lane**.

2.2 Clause 1.7 ('Interpretation') amended

Replace subclause 1.7(4) with:

- (4) A reference to a **thoroughfare**, **parking station**, **parking facility**, **metered zone**, **fee paying zone** or **reserve** includes a reference to any part of the **thoroughfare**, **parking station**, **parking facility**, **metered zone**, **fee paying zone** or **reserve**.

2.3 Clause 1.10 ('Classes of vehicles') amended

In clause 1.10:

- (a) add the words '(which are not mutually exclusive)' after the words 'divided into classes';
- (b) replace the words 'commercial vehicles' with 'commercial loading vehicles' in paragraph (b);

(c) delete the words ‘; and’ from paragraph (h); and

(c) add a new paragraph (ha) as follows:

(ha) electric vehicles; and

2.4 Clause 1.12 (‘Permitted payment’) amended

Replace clause 1.12 with:

The local government may authorise a person, or persons generally, in respect of particular areas, or generally, to pay for parking, in advance or in arrears, by any means other than or in addition to the insertion of money in a ticket issuing machine or parking meter, including by mobile app or other electronic means.

2.5 Clause 2.3 (‘Stopping or parking generally’) amended

(a) Replace subparagraph 2.3(1)(d)(i) with:

(i) clause 6.3(1)(a), 6.3(1)(b) or 6.10 applies; or

(b) In paragraph 2.3(1)(e), replace the word ‘vehicle’ with ‘vehicle (including, for the purpose of this paragraph (e), any trailer (or any caravan which is not capable of self-propulsion) attached to the vehicle)’.

(c) Replace subclause 2.3(2) with:

(2) A person must stop or park a vehicle:

(a) in a no stopping area;

(b) at the side of a carriageway marked with a continuous yellow-edged line; or

(c) in an area of a carriageway signed or marked with a keep clear marking.

(2A) A person must not stop or park a vehicle in a bay marked “M/C” unless:

(a) it is a motorcycle; or

(b) the person is dropping off, or picking up, passengers.

(2B) A person must not stop or park a vehicle:

(a) in a bus lane; or

(b) in a bicycle lane or on a path,

unless the person is driving a public bus or a taxi and is immediately dropping off, or picking up, passengers.

(d) After subclause 2.3(6), add a new subclause 2.3(7) as follows:

(7) A person must not stop or park a vehicle other than a bicycle against or within 1 metre of a bicycle parking device.

2.6 Clause 2.8 (‘Loading zone’) amended

(a) In paragraph 2.8(1)(a), replace the words ‘commercial vehicle’ with ‘commercial loading vehicle’.

(b) In paragraph 2.8(1)(b), add the words ‘, other than goods being loaded or unloaded by a person for the purposes of any trade work by that person (alone or with others)’ after the words ‘loading or unloading goods to or from that vehicle’.

- (c) In subclause 2.8(2), delete the words 'commercial or authorised'.

2.7 Clause 2.15 ('Event parking') amended

Replace subclause 2.15(3) with:

- (3) A person must not stop or park a vehicle on a reserve or local government property established as a parking facility under subclause (2) during the period for which it is established:
- (a) unless a ticket obtained from the local government with respect to the event is displayed inside the vehicle and is clearly visible to, and the details on the ticket regarding the period in which stopping or parking is permitted by that ticket are able to be read by, an authorised person from outside the vehicle at all times in which case the vehicle may be parked in accordance with the sign; or
 - (b) in the case of an area designated by a sign used under subclause (2) for the stopping or parking of vehicles displaying a disability parking permit:
 - (i) a disability parking permit is displayed inside the vehicle and is clearly visible to, and able to be read by, an authorised person from outside the vehicle at all times; and
 - (ii) the driver or a passenger in the vehicle is the person entitled to use the displayed disability parking permit,

in which case the vehicle may be parked in accordance with the sign.

2.8 Clause 2.16 ('Removal and impounding of vehicles') amended

- (a) In subclause 2.16(1), replace the words '*Local Government (Functions and Regulations) 1996*' with 'Regulations'.
- (b) Delete subclause 2.16(4).

2.9 Clause 2.18 ('Parking on local government property') amended

In clause 2.18, add the words 'and in accordance with a sign applicable to the area' after the words 'specifically set aside for that purpose'.

2.10 New clauses 2.19 and 2.20 added

After clause 2.18, add new clauses 2.19 and 2.20 as follows:

2.19 Parking in electric vehicle charging bays

A person must not stop or park a vehicle in an electric vehicle charging bay unless the vehicle is –

- (a) an electric vehicle; and
- (b) connected to the external source of electricity available for that electric vehicle charging bay.

2.20 Parking in recreational parking bays

A person must not stop or park a vehicle in a recreational parking bay unless the person, or some or all of the passengers of the vehicle, are engaged in a recreational activity in the public park to which the bay is adjacent throughout the period the vehicle is stopped or parked in that bay.

2.11 Clause 3.5 ('Obstructions generally') amended

In paragraph 3.5(3)(f), delete the words ', children's crossing'.

2.12 Clause 3.9 ('Bus stops, pedestrian, children and train crossings') amended

In clause 3.9:

- (a) in the title delete the word ', children';
- (b) add the words '; or' at the end of paragraph 3.9(1)(b);
- (c) delete paragraph 3.9(1)(c); and
- (d) renumber the remaining paragraphs in subclause 3.9(1).

2.13 Clause 3.11 ('Pedestrian malls') amended

In clause 3.11:

- (a) add the words '; or' at the end of paragraph (b);
- (b) replace the words '; or' at the end of paragraph (c) with a full stop; and
- (c) delete paragraph (d).

2.14 Clause 3.13 ('Charter vehicle zones') amended

(a) Replace subclause 3.13(2) with:

- (2) A charter vehicle must not stop or park in a charter vehicle zone except to pick up or drop off passengers.
- (2A) A charter vehicle must not stop or park in a charter vehicle zone for no more than –
 - (a) 15 minutes – if the charter vehicle has 12 or more seats including the driver; or
 - (b) 5 minutes – if the charter vehicle has less than 12 seats including the driver.

(b) In subclause 3.13(3):

- (1) replace the words 'subclause (2)(b)' with 'subclause (2A)(b)'; and
- (2) replace the words 'a charter vehicle' with 'the charter vehicle'.

2.15 Clause 4.1 ('Payment of fees') amended

Replace clause 4.1 with:

4.1 Payment of fees

- (1) A person must not stop or park a vehicle in a fee paying zone unless the appropriate fee as indicated at the time the person stops or parks the vehicle by a sign –
 - (a) on the parking meter referable to the space – in the case of a metered space;
 - (b) on the ticket issuing machine referable to the zone for each parking bay – in the case of a ticket machine zone;

- (c) at or near to the entry to the parking station – in the case of a fee paying zone where there is a licence plate recognition system; or
- (d) specifying that the fee paying zone is a mobile payment zone, or as indicated at the time the person stops or parks the vehicle by a mobile app (and if the mobile app indicates a different fee to any sign, then the fee indicated by the mobile app will be the required fee) – in the case of a mobile payment zone,

is paid by any form of permitted payment.

- (2) Subject to the provisions of this Part 4, the payment of the fee referred to in subclause (1) entitles a person to stop or park a vehicle in –
 - (a) a metered space for the period shown on a sign referable to the space;
 - (b) a ticket machine zone for the period shown on the parking ticket;
 - (c) a fee paying zone with a licence plate recognition system for the period shown on a sign referable to the parking station; or
 - (d) a mobile payment zone for the period shown by the mobile app confirmation where payment is made by mobile app,

but does not authorise the parking of the vehicle during any time when stopping or parking in that space or zone is prohibited under this local law.

2.16 New clause 4.3A ('Mobile app') added

After clause 4.3, add a new clause 4.3A as follows:

4.3A Mobile app

A person must not operate a mobile app except in accordance with the terms and conditions applying to the use of the mobile app.

2.17 Clause 4.5 ('Display of parking tickets and parking limits') amended

- (a) In subclause 4.5(1):
 - (1) replace the words 'the purchase of' with 'obtaining'; and
 - (2) add the words 'the details on the ticket regarding the period in which stopping or parking is permitted by that ticket are' between the words 'and' and 'able' in paragraph (b).
- (b) In subclause 4.5(2), replace the words 'subclause (3)' with 'clause 4.5A'.

2.18 New clause 4.5A ('Trailers') created

Delete subclause 4.5(3) and add a new clause 4.5A as follows:

4.5A Trailers

Where a trailer (or a caravan which is not capable of self-propulsion) is attached to a vehicle stopped or parked in a fee paying zone –

- (a) a parking ticket must be obtained, or payment must otherwise be made, for each occupied parking bay as permitted under this local law; and
- (b) where applicable to the fee paying zone and means of payment used, each parking ticket must be displayed inside the vehicle in accordance with paragraphs 4.5(1)(a) and (b).

2.19 Clause 4.6 ('Reserved fee paying zones') amended

In clause 4.6:

- (a) delete the words 'metred space, or'; and
- (b) add the words 'or sign designating it as a fee paying zone' after the words 'the parking meter or ticket machine'.
- (c) replace the words ' "No Parking", "Reserved Parking", "Temporary Bus Stop" ' with ' "No Stopping", "Authorised Vehicles Excepted" ' in paragraph (a).

2.20 Clause 4.8 ('Use of counterfeit or altered parking tickets') amended

Replace clause 4.8 with:

4.8 Use of altered parking tickets

A person must not –

- (a) park a vehicle in a parking facility which requires a parking ticket and display a parking ticket; or
- (b) produce to an authorised person, a parking ticket,

which an authorised person is satisfied is not a genuine ticket validly obtained under this local law or which an authorised person is satisfied has been altered, obliterated or interfered with.

2.21 Clause 5.1 ('Restrictions on entering a parking station') amended

In clause 5.1:

- (a) add the words ' , or without first obtaining authorization to enter through the use of a mobile app,' after the words 'or an entrance ticket or parking ticket';
- (b) delete the word 'or' at the end of paragraph (a);
- (c) replace the full stop at the end of paragraph (b) with the words ' ; or'; and
- (d) after paragraph (b), add a new paragraph (c) as follows:
 - (c) the person is granted entry by a licence plate recognition system.

2.22 Clause 5.2 ('Stopping or parking in a parking station') amended

(a) In paragraph 5.2(b):

- (1) add the words 'the fee is paid' after the words 'into the machine, or'; and
- (2) delete the word 'or' at the end of the paragraph.

(b) In paragraph 5.2(c):

- (1) add the words 'the fee is paid' after the words 'into the machine, or'; and
- (2) replace the full stop at the end of the paragraph with ' ; or'.

- (c) After paragraph 5.2(c), add new paragraphs 5.2(d) and 5.2(e) as follows:
 - (d) a parking station with a licence plate recognition system – unless the appropriate fee as indicated by a sign is inserted into a fee collection machine, or the fee is paid by any other form of permitted payment, prior to departure from the licence plate recognition station; or
 - (e) a parking station that allows entry and payment through the use of a mobile app – unless the appropriate fee has been paid in accordance with paragraph (a), (b), (c) or (d) above, if available, or paid through the mobile app and the person complies with the terms and conditions applicable to the use of the mobile app.

2.23 Clause 6.1 ('Classes and application for parking permit') amended

- (a) In paragraph 6.1(2)(c), add the word 'be' at the start of the clause.
- (b) After subclause 6.1(2), add a new subclause 6.1(3) as follows:
 - (3) A person must not, in or in connection with any application for a parking permit under subclause (2), provide information or documents that are false or misleading in a material particular.

2.24 Clause 6.3 ('Exemption for permit holders') amended

- (a) In paragraph 6.3(1)(b), add the words 'or to pay any fee under this local law' after the words 'have a parking ticket'.
- (b) In paragraph 6.3(2)(c), add the words '(for permits other than e-permits)' at the start of the clause.

2.25 Clause 6.5 ('Use of counterfeit or altered parking permit') amended

Replace clause 6.5 with:

6.5 Use of altered parking permit

A person must not –

- (a) use or display in a vehicle; or
- (b) produce to an authorised person who accepts payment for parking,

a parking permit which an authorised person is satisfied is not a genuine permit validly issued under this local law or which an authorised person is satisfied has been altered, obliterated or interfered with.

2.26 Clause 6.6 ('Revoking a permit') amended

In subclause 6.6(1), add the words 'or if an authorised person is satisfied that, before the parking permit was issued, the permit holder (or a person on their behalf) provided information or documents in or in connection with the application for the permit which were false in a material particular' after the words 'class of parking permit' at the end of the clause.

2.27 Clause 6.7 ('Removal of a permit from vehicle') amended

In clause 6.7, add the words '(other than an e-permit)' after the words 'holder of a parking permit'.

2.28 Clause 7.11 ('Interfere with or damage local government property') amended

In clause 7.11, add the words 'fee paying machine,' after the words 'interfere with, damage or obstruct the operation of any'.

2.29 Clause 8.2 ('Form of notices') amended

Replace clause 8.2 with the following:

8.2 Form of notices

For the purposes of this local law—

- (a) the form of the notice referred to in section 9.13 of the Act is that of Form 1 in Schedule 1 of the Regulations;
- (b) the form of the infringement notice referred to in section 9.17 of the Act is that of Form 2 in Schedule 1 of the Regulations; and
- (c) the form of the infringement withdrawal notice referred to in section 9.20 of the Act is that of Form 3 in Schedule 1 of the Regulations.

2.30 Clause 8.3 ('Modified penalty') amended

In clause 8.3:

- (a) replace each reference to 'Schedule 2' with 'the Schedule to this local law'.
- (b) replace the words 'that Schedule' with 'the Schedule' in subclause (2).

2.31 Schedule 1 deleted

Delete Schedule 1.

2.32 Schedule 2 amended

Replace Schedule 2 with the following:

SCHEDULE

CITY OF PERTH PARKING LOCAL LAW 2017

**MODIFIED PENALTIES
[Clause 8.3]**

Item No.	Offence Clauses	Modified Penalty
1	2.3(1)(a)	\$120
2	2.3(1)(b)	\$120
3	2.3(1)(c)	\$200
4	2.3(1)(d)	\$60
5	2.3(1)(e)	\$60
6	2.3(1)(f)	\$60
7	2.3(1)(g)	\$60
8	2.3(2)(a)	\$200
9	2.3(2)(b)	\$200
10	2.3(2)(c)	\$200

Item No.	Offence Clauses	Modified Penalty
11	2.3(2A)	\$75
12	2.3(2B)(a)	\$200
13	2.3(2B)(b)	\$200
14	2.3(3)	\$75
15	2.3(4)(a)	\$75
16	2.3(4)(b)	\$75
17	2.3(5)	\$60
18	2.3(6)	\$100
19	2.3(7)	\$100
20	2.4(2)	\$100
21	2.4(3)	\$100
22	2.5(1)(a)	\$225
23	2.5(1)(b)	\$225
24	2.5(1)(c)	\$100
25	2.5(1)(d)	\$225
26	2.5(1)(e)	\$85
27	2.5(1)(f)	\$225
28	2.5(1)(g)	\$225
29	2.5(1)(h)(i)	\$225
30	2.5(1)(h)(ii)	\$225
31	2.5(1)(h)(iii)	\$225
32	2.5(2)	\$225
33	2.6(a)	\$60
34	2.6(b)	\$60
35	2.7	\$60
36	2.8(1)(a)	\$100
37	2.8(1)(b)	\$60
38	2.8(2)	\$60

Item No.	Offence Clauses	Modified Penalty
39	2.9	\$100
40	2.10	\$60
41	2.11(4)	\$75
42	2.12	\$100
43	2.13	\$200
44	2.14	\$200
45	2.15(3)(a)	\$60
46	2.15(3)(b)(i)	\$500
47	2.15(3)(b)(ii)	\$500
48	2.17	\$100
49	2.18	\$100
50	2.19(a)	\$100
51	2.19(b)	\$100
52	2.20	\$100
53	3.1(a)	\$100
54	3.1(b)	\$100
55	3.1(c)	\$60
56	3.1(d)	\$60
57	3.1(e)	\$200
58	3.2	\$75
59	3.3(1)(a)	\$75
60	3.3(1)(b)	\$75
61	3.3(2)	\$75
62	3.4(a)	\$75
63	3.4(b)	\$75
64	3.4(c)	\$75
65	3.4(d)	\$75

Item No.	Offence Clauses	Modified Penalty
66	3.5(3)(a)	\$200
67	3.5(3)(b)	\$200
68	3.5(3)(c)	\$200
69	3.5(3)(d)	\$200
70	3.5(3)(e)	\$200
71	3.5(3)(f)	\$200
72	3.5(3)(g)	\$100
73	3.5(3)(h)	\$200
74	3.5(3)(i)	\$100
75	3.5(3)(j)	\$100
76	3.5(3)(k)	\$200
77	3.6(1)	\$200
78	3.7	\$200
79	3.8(a)	\$200
80	3.8(b)	\$60
81	3.9(1)(a)	\$200
82	3.9(1)(b)	\$200
83	3.9(1)(c)	\$200
84	3.9(2)(a)	\$200
85	3.9(2)(b)	\$200
86	3.10(1)	\$60
87	3.10(2)	\$60
88	3.11	\$200
89	3.12(1)	\$200
90	3.12(2)	\$100
91	3.13(1)	\$120
92	3.13(2)	\$100

Item No.	Offence Clauses	Modified Penalty
93	3.13(2A)(a)	\$100
94	3.13(2A)(b)	\$100
95	3.13(3)	\$100
96	3.14(1)	\$120
97	3.14(2)	\$100
98	3.15(8)	\$100
99	3.16(a)	\$100
100	3.16(b)	\$100
101	3.16(c)	\$60
102	3.16(d)	\$60
103	3.17(1)(a)	\$60
104	3.17(1)(b)	\$60
105	4.1(1)(a)	\$60
106	4.1(1)(b)	\$60
107	4.1(1)(c)	\$60
108	4.1(1)(d)	\$60
109	4.2	\$100
110	4.3	\$100
111	4.3A	\$100
112	4.4(a)	\$60
113	4.4(b)	\$60
114	4.5(1)(a)	\$60
115	4.5(1)(b)	\$60
116	4.6	\$100
117	4.7(1)(a)	\$60
118	4.7(1)(b)	\$60
119	4.8(a)	\$500

Item No.	Offence Clauses	Modified Penalty
120	4.8(b)	\$500
121	5.1	\$100
122	5.2(a)	\$100
123	5.2(b)	\$60
124	5.2(c)	\$60
125	5.2(d)	\$60
126	5.2(e)	\$60
127	5.4(1)(a)	\$200
128	5.4(2)	\$100
129	5.5	\$60
130	5.6	\$100
131	5.7(2)	\$60
132	5.7(3)	\$60
133	5.9(1)	\$100
134	5.9(2)	\$100
135	5.10	\$200
136	6.1(3)	\$500
137	6.5(a)	\$500
138	6.5(b)	\$500
139	6.7	\$60
140	6.10(2)(a)	\$100
141	6.10(2)(b)	\$100
142	6.10(2)(c)	\$100
143	7.4	\$100
144	7.5	\$100
145	7.6	\$100
146	7.7(a)	\$100

Item No.	Offence Clauses	Modified Penalty
147	7.7(b)	\$100
148	7.7(c)	\$100
149	7.8(2)	\$100
150	7.11	\$500
151	Other offences not specified above	\$60

2.33 Schedule 3 deleted

Delete Schedule 3.

Dated this day of 2023.

The Common Seal of the)
City of Perth was)
affixed by authority of a)
a resolution of the Council)
in the presence of)

Basil Zempilas
Lord Mayor

Michelle Reynolds
Chief Executive Officer

LOCAL GOVERNMENT ACT 1995

**CITY OF PERTH
PARKING LOCAL LAW 2017**

Under the powers conferred by the *Local Government Act 1995* and under all other powers enabling it, the Council of the City of Perth resolved on 14 February 2017 to make this local law.

PART 1 – PRELIMINARY

1.1 Short title

This is the *City of Perth Parking Local Law 2017*.

1.2 Commencement

This local law will come into operation 14 days after the date of its publication in the *Government Gazette*.

1.3 Purpose and effect

- (1) The purpose of this local law is to provide for the management and regulation of parking within the district;
- (2) The effect of this local law is to manage parking throughout the district to ensure safe, fair and equitable use and access of parking facilities under the care and management of the local government.

1.4 Application

- (1) Except as set out in this clause, this local law applies to the whole of the district.
- (2) This local law does not apply to –
 - (a) the approach and departure prohibition areas of all existing and future traffic control signal installations as determined by the Commissioner of Main Roads Western Australia;
 - (b) the prohibition areas that apply to all existing and future bridges and subways as determined by the Commissioner of Main Roads Western Australia; and
 - (c) a thoroughfare that comes under the control of the Commissioner of Main Roads Western Australia unless the control of parking and parking facilities on that thoroughfare has been delegated by the Commissioner of Main Roads Western Australia to the local government.

- (3) This local law does not apply to a parking station that –
- (a) is not owned, controlled or occupied by the local government; or
 - (b) is owned by the local government but is leased to another person,
- unless the local government and the owner or occupier of the parking station have agreed in writing (on whatever terms and conditions they think fit) that this local law is to apply to the parking station.

1.5 Repeal

The *City of Perth Parking Local Law 2010* published in the *Government Gazette* on 15 February 2011 is repealed.

1.6 Terms used

In this local law, unless the context requires otherwise –

Act means the *Local Government Act 1995*;

attended parking station means a parking station attended at times by an officer, agent, contractor or authorised person of the local government;

authorised person means a person appointed by the local government under section 9.10 of the Act to perform any of the functions of an authorised person under this local law;

authorised vehicle means a vehicle authorised by the local government, the CEO, an authorised person or by any written law to stop or park on (or on part of) a thoroughfare or parking facility;

bicycle has the meaning given in the Code;

~~**bicycle crossing** has the meaning given in the Code;~~

bicycle crossing lights has the meaning given in the Code;

bicycle lane has the meaning given in the Code;

bicycle parking device means a device installed by the local government for the purpose of allowing bicycles to park by being securely attached to the device;

bicycle path has the meaning given in the Code;

bus has the meaning given in the Code;

bus embayment has the meaning given in the Code;

bus lane has the meaning given in the Code;

bus stop has the meaning given in the Code;

~~**bus way** has the meaning given in the Code;~~

bus zone has the meaning given in the Code;

caravan means a vehicle that is fitted or designed to allow human habitation and which is drawn by another vehicle, or which is capable of self-propulsion;

carriageway has the meaning given in the Code;

centre, in relation to a carriageway, has the meaning given in the Code;

CEO means the Chief Executive Officer of the local government;

~~**charter vehicle** means a vehicle holding an omnibus licence issued under the Transport Co-ordination Act 1966, but does not include a public bus;~~

charter vehicle means a vehicle used in providing an on-demand charter passenger transport service or a tourism passenger transport service;

charter vehicle zone means a parking bay or parking area designated by a sign for use by a charter vehicle;

children's crossing has the meaning given in the Code;

Code means the *Road Traffic Code 2000*;

~~**commercial vehicle** means a motor vehicle that is –~~

~~(a) — constructed, adapted or fitted for the conveyance of goods; and~~

~~(b) — used primarily for the conveyance of goods;~~

~~but does not include a vehicle constructed for the conveyance of materials used in any trade, business, industry or any other work;~~

commercial loading vehicle means a motor vehicle that is –

(a) constructed, adapted or fitted for the conveyance of goods; and

(b) used primarily for the conveyance of goods;

Council means the Council of the local government;

cross-over means the portion of land which lies between the boundary of a carriageway and the adjacent property line that is constructed for the purpose of giving access to the property;

disability parking permit has the meaning given in the *Local Government (Parking for People With Disabilities) Regulations 2014*;

district means the district of the local government;

driver means a person driving or in control of a vehicle;

driveway means the portion of land which lies between the boundary of a carriageway and the adjacent property line that is constructed for the purpose

of giving access to and from the property, and also includes the term cross-over;

edge line has the meaning given in the Code;

elected member means a person who holds the office of a member of the Council;

electronic parking detection device means an electronic device placed in a position to detect and record the parking time of a vehicle on any road, parking facility, or other public place and includes any instrument, display panel or transmitting apparatus associated with the device;

electric personal transporter has the meaning given in the Code;

electric rideable device has the meaning given in the Code;

electric vehicle means a vehicle that:

- (a) is powered by an electric motor or motors; and
- (b) can be recharged from an external source of electricity,

but does not include an electric personal transporter or electric rideable device;

electric vehicle charging bay means a parking bay designated by a sign for the use of electric vehicles for the period notified on the sign, with an external source of electricity available for charging an electric vehicle stopped or parked in that bay;

electronic communication means a communication of information in the form of data, text or images by means of guided or unguided electromagnetic energy or both;

emergency vehicle has the meaning given in the Code;

entrance ticket means a ticket ~~or token~~ issued by an entrance ticket machine;

entrance ticket machine means a machine –

- (a) installed at an entrance to a parking station (including an attended parking station); and
- (b) from which tickets are issued to vehicles entering that parking station;

e-permit means a parking permit issued to the holder in electronic form by electronic communication;

exit ticket means a ticket issued after payment of the fee by a fee collection machine;

~~**fee collection machine** means a machine installed in a parking station which, on the insertion of an entrance ticket and payment of the required fee, issues an exit ticket;~~

fee collection machine means a machine installed in a parking station which –

- (a) on the insertion of an entrance ticket and payment of the appropriate fee, if any, made by permitted means, issues an exit ticket;
- (b) in the case of a machine installed in a parking station with a licence plate recognition system, on inputting of the vehicle's licence plate number and payment of the appropriate fee, if any, allows the relevant vehicle to exit the parking station; or
- (c) otherwise on payment of the appropriate fee, if any, allows the vehicle in respect of which the fee, if any, has been paid to exit the parking station;

fee paying machine means a ticket issuing machine, fee collection machine or parking meter or any other machine installed in a parking facility which allows payment of any appropriate fee by permitted means;

~~**fee paying zone** means where a fee payable is indicated by a sign where the vehicle is stopped or parked within the same –~~

- ~~(a) parking station; or~~
- ~~(b) section of the road between two intersections or an intersection and head of a cul-de-sac as the case may be;~~

fee paying zone means where a fee is payable is indicated by a sign where the vehicle is stopped or parked within the same –

- (a) parking facility; or
- (b) section of the road between two intersections or an intersection and head of a cul-de-sac as the case may be,

and includes:

- (c) a metred zone;
- (d) a ticket machine zone;
- (e) a mobile payment zone;

fire hydrant has the meaning given in the Code;

funeral vehicle means a vehicle designed or modified for use in conducting funeral services;

footpath has the meaning given in the Code;

GVM (which stands for "gross vehicle mass") has the meaning given in ~~the code~~ the Road Traffic (Vehicles) Act 2012;

head of a cul-de-sac means the part of a road that is closed at one end and is shaped in such a way that it can be used for vehicles to turn, and includes bulb or hammer-head shaped closed roads;

intersection has the meaning given in the Code;

keep clear marking has the meaning given in the Code;

kerb means any structure, mark, marking or device to delineate or indicate the edge of a carriageway;

length of carriageway means the section on the same side of the carriageway, between intersections on that side of the carriageway;

licence plate recognition system means a system installed at a parking station which, using cameras and software, reads and records the licence plate number of a vehicle and allows the vehicle to enter and exit the parking station;

loading dock means a parking facility or parking station owned or operated by the local government for the purpose of loading or unloading goods;

loading zone means –

- (a) a parking facility to which a loading zone sign applies; or
- (b) a parking bay designated by a sign for use by ~~commercial vehicles~~ commercial loading vehicles as a loading zone;

loading zone sign has the meaning given in the Code;

local government means the City of Perth;

local government property has the meaning given in the Act;

low clearance sign means a sign indicating the height clearance restriction (in metres) when entering a parking station so as not to allow an oversize vehicle to attempt to pass under the object that is part of the sign;

median strip has the meaning given in the Code;

metered space means a section or part of a metered zone that is controlled by a parking meter and that is marked or defined in a way that indicates where a vehicle may be parked on payment of a fee or charge;

metered zone means a road or reserve, or part of a road or reserve, in which a parking meter regulates the stopping or parking of vehicles;

mobile app confirmation means the confirmation provided by a mobile app of the period during which it is lawful to remain parked in a mobile payment zone or parking station;

mobile device means a mobile telephone, tablet device, wearable device or other compact electronic telecommunications device;

mobile payment zone means –

- (a) a road or reserve, or part of a road or reserve, that is marked or defined in a way that indicates where a vehicle may be parked on payment of a fee or charge; or
 - (b) a parking facility,
- (in each case, whether or not also, part of or including another type of fee paying zone) with a sign indicating that a person may, or is required to, pay for or obtain authorisation to park by using a mobile app;

money means any legal tender under the *Currency Act 1965* (Cth);

motorcycle means a motor vehicle that has two wheels but does not include a motor vehicle to which a side car is attached;

motor vehicle means a self-propelled vehicle that is not operated on rails, and includes –

- (a) a trailer, semi-trailer or caravan while attached to a motor vehicle;
- (b) a 2-wheeled motor vehicle with a side car attached to it that is supported by a third wheel; or
- (c) a 3-wheeled motor vehicle,

but does not include a power assisted pedal cycle;

nature strip has the meaning given in the Code and includes a verge;

no parking area has the meaning given in the Code;

no parking sign has the meaning given in the Code;

no stopping area has the meaning given in the Code;

no stopping sign has the meaning given in the Code, extended by the meaning of **sign** in this clause;

obstruction has the meaning given in the Code;

occupier has the meaning given in the Act;

on-demand charter passenger service has the meaning given in the Transport (Road Passenger Services) Act 2018;

one-way carriageway has the meaning given in the Code;

owner –

- (a) where used in relation to a vehicle licensed under the *Road Traffic (Vehicles) Act 2012*, has the meaning given to “responsible person” in the *Road Traffic (Administration) Act 2008*;
- (b) where used in relation to any other vehicle, means the person who owns, or is entitled to possession of, the vehicle; and
- (c) where used in relation to land, has the meaning given in the Act;

park has the meaning given in the Code;

parking area has the meaning given in the Code;

parking bay means a section of a parking facility which is marked or defined in any way to indicate where a vehicle may stop or park;

parking bay for people with disabilities has the meaning given to **permit parking area** in the *Local Government (Parking for People with Disabilities) Regulations 2014*;

parking control sign has the meaning given in the Code;

parking facility includes –

- (a) land, buildings, roads, reserves, shelters, parking bays, parking stations and other facilities open to the public generally for the parking of vehicles; and
- (b) signs, notices and facilities used in connection with the parking of vehicles;

parking meter means a machine or device which, as a result of a payment by any permitted means, indicates (without the issue of a ticket) the period during which it is lawful for a vehicle to remain parked in a metered space to which the machine or device relates;

parking permit means a permit issued by the local government or an authorised person ~~and includes a written or electronic permit~~ and includes written permits and e-permits;

parking region means the area to which this local law applies, as described in clause 1.4;

parking station means any land, building or other structure used predominantly for the stopping and parking of vehicles, whether or not a fee is charged, and includes an attended parking station but does not include a road or reserve;

parking ticket means a ticket which is issued from a ticket issuing machine and which authorises the parking of a vehicle;

path has the meaning given in the Code;

pedestrian crossing has the meaning given in the Code;

pedestrian mall has the meaning given in the Code;

permissive parking sign has the meaning given in clause 172 of the Code;

permitted payment means a means of payment of parking fees and charges that the local government, under clause 1.12, permits to be used in respect of the relevant fee paying zone or parking station, as specified by a sign at the fee paying zone or parking station;

postal vehicle has the meaning given in the Code;

property line means the boundary between the land comprising a road and the land that abuts that road;

public bus has the meaning given in the Code;

public bus zone means a parking bay designated by a sign for use by a public bus;

recreational activity includes –

- (a) any sport (whether or not the sport is an organised activity);
- (b) any pursuit or activity engaged in for enjoyment, relaxation or leisure; and
- (c) any pursuit or activity engaged in for enjoyment, relaxation or leisure at a park where people ordinarily engage in sport or in any pursuit or activity for enjoyment, relaxation or leisure;

recreational parking bay means a parking bay located adjacent to a public park and designated by a sign –

- (a) as being for use with no fee payable for the period specified by the sign; and
- (b) for vehicles stopped or parked by persons who, throughout the period the vehicle is stopped or parked in the bay, are engaged in a recreational activity in the public park to which the bay is adjacent;

Regulations means the Local Government (Functions and General) Regulations 1996;

reserve means any land –

- (a) which belongs to the local government;
- (b) of which the local government is the management body under the *Land Administration Act 1997*; or
- (c) which is an 'otherwise unvested facility' within section 3.53 of the Act;

road means a highway, lane, thoroughfare or similar place which the public are allowed to use and includes all of the land including the nature strip and paths appurtenant thereto lying between the property lines abutting the road;

Road Traffic Act means the *Road Traffic Act 1974*;

~~**Schedule** means a schedule to this local law;~~

school zone has the meaning given in the Code;

school zone periods has the meaning given in the Code;

~~**service vehicle** has the meaning given in the Code;~~

~~**service zone** means a part of a pedestrian mall designated by a sign for stopping or parking of service vehicles;~~

shared zone has the meaning given in the Code;

sign includes a traffic sign, permissive parking sign, inscription, mark, structure or device approved by the local government on which may be shown words, numbers, expressions or symbols for the purpose of prohibiting, regulating, guiding, directing or restricting the stopping or parking of vehicles **and includes an electronic sign which may alternate showing different information about the stopping and parking of vehicles;**

special purpose vehicle has the meaning given in the Code ~~and also includes any commercial vehicle owned by the local government;~~

stop has the meaning given in the Code;

symbol includes a symbol specified by Australian Standard 1742.11- 1999 and a symbol specified from time to time by Standards Australia for use in the regulation of parking;

taxi has the meaning given in the Code;

taxi zone has the meaning given in the Code;

thoroughfare has the meaning given in the Act;

ticket includes a token;

~~**ticket issuing machine** means a machine or device which, as a result of a payment by any permitted means, issues a ticket showing the period during which it is lawful to remain parked in the area to which the machine or device relates;~~

ticket issuing machine means a machine or device which, as a result of selecting a period for which no fee is payable or upon payment by any permitted means of the appropriate fee for any other period, issues a ticket showing the period during which it is lawful to remain parked in the area to which the machine or device relates;

ticket machine zone means a parking facility within a fee paying zone in which a ticket issuing machine is installed;

T-Intersection means an intersection where the end of a road intersects with the continuous side of a continuing road;

tourism passenger transport service has the meaning given in the Transport (Road Passenger Services) Act 2018;

traffic includes the passage of both vehicles and pedestrians;

traffic island has the meaning given in the Code;

trailer has the meaning given in the Code;

~~**transit lane** has the meaning given in the Code;~~

truck means a vehicle which has a minimum load capacity of 1,000 kilograms;

truck bay means a parking bay designated by a sign for use by trucks only;

~~**truck lane** has the meaning given in the Code;~~

unattended, in relation to a vehicle, means where the driver has left the vehicle and is more than 3 ~~meters~~ metres from the closest point of the vehicle;

unexpired parking ticket means a parking ticket on which a date and expiry time is printed and the printed time has not expired;

valve stem reading means a method of recording the position of the tyre valves of a vehicle in relation to the kerb or road or other surface on which the vehicle is stopped or parked;

vehicle has the meaning given in the Code; and

verge means the portion of a thoroughfare which lies between the boundary of a carriageway and the adjacent property line but does not include a footpath.

1.7 Interpretation

- (1) For the purposes of the definitions of **no parking area**, **no stopping area** and **parking area**, an arrow inscribed on a traffic sign erected at an angle to the boundary of the carriageway is taken to be pointing in the direction in which it would point if the signs were turned at an angle of less than 90 degrees until parallel with the boundary.
- (2) A reference to a word or expression on a sign includes a reference to a symbol depicting that word or expression.
- (3) Where a term is used but is not defined in the Act or this local law and that term is defined in the Road Traffic Act or the Code then, unless the context requires otherwise, the term is to have the meaning given in the Road Traffic Act or the Code.
- ~~(4) A reference to a **thoroughfare**, **parking station**, **parking facility**, **metered zone** or **reserve** includes a reference to any part of the **thoroughfare**, **parking station**, **parking facility**, **metered zone** or **reserve**.~~

- (4) A reference to a *thoroughfare, parking station, parking facility, metered zone, fee paying zone* or *reserve* includes a reference to any part of the *thoroughfare, parking station, parking facility, metered zone, fee paying zone* or *reserve*.

1.8 Sign erected by the Commissioner of Main Roads

A sign that –

- (a) was erected by the Commissioner of Main Roads Western Australia prior to the commencement of this local law; and
- (b) relates to the stopping or parking of vehicles,

is taken to have been erected by the local government under this local law.

1.9 Application of signs

- (1) Where under this local law the stopping or parking of a vehicle on a road is controlled by a sign, the sign is to apply to that part of the road which –
 - (a) lies beyond the sign;
 - (b) lies between that sign and the next sign; and
 - (c) is on that half of the road nearest to that sign.
- (2) A sign may prohibit or regulate parking or stopping by the use of a symbol.
- (3) An inscription or symbol on a sign operates and has effect according to its tenor, and where the inscription or symbol relates to the stopping of vehicles, it is to be taken to operate and have effect as if it also related to the parking of vehicles.
- (4) The first three letters of any day of the week when used on a sign indicate that day of the week.

1.10 Classes of vehicles

For the purpose of this local law, vehicles are divided into classes (which are not mutually exclusive) as follows –

- (a) public buses;
- (b) ~~commercial vehicles~~ commercial loading vehicles;
- (c) motorcycles;
- (d) taxis;
- (e) emergency vehicles;

- (f) special purpose vehicles;
- (g) charter vehicles;
- (h) funeral vehicles; ~~and~~
- (ha) electric vehicles; and
- (i) all other vehicles.

1.11 Establishment of parking facilities

The local government may establish and vary parking facilities for the purposes of this local law.

1.12 Permitted payment

~~The local government may authorise a person to pay for parking, in advance or in arrears, by any means other than or in addition to the insertion of money in a ticket issuing machine or parking meter.~~

The local government may authorise a person, or persons generally, in respect of particular areas, or generally, to pay for parking, in advance or in arrears, by any means other than or in addition to the insertion of money in a ticket issuing machine or parking meter, including by mobile app or other electronic means.

1.13 Alternative method of payment

- (1) Where a fee to park in a parking facility (Relevant Fee) would otherwise be required, the local government may authorise a person to park in the parking facility, without paying the Relevant Fee in the usual way, by giving the person (electronically or otherwise) a permit, invoice, ticket or pass (alternative method of payment).
- (2) A person who is given an alternative method of payment, and who complies with the terms of the alternative method of payment, is exempt from paying the Relevant Fee.
- (3) An alternative method of payment may not be used by any person other than the person to whom it was given by the local government.

PART 2 - STOPPING AND PARKING GENERALLY

2.1 Power to prohibit and regulate

The local government may by resolution prohibit or regulate, by signs or otherwise, the stopping and parking of any vehicle, or of any class of person or vehicle, or both, but is to do so consistently with this local law.

2.2 Determinations in relation to stopping and parking

- (1) The local government may by resolution determine –
 - (a) permitted times and conditions of stopping and parking which may vary with the parking region;

- (b) permitted classes of persons who may stop or park their vehicles;
 - (c) permitted classes of vehicles which may stop or park; or
 - (d) the manner of stopping or parking.
- (2) Where the local government makes a determination under subclause (1), it –
- (a) must erect one or more signs to give effect to the determination; and
 - (b) may vary the determination.

2.3 Stopping or parking generally

- (1) A person must not stop or park a vehicle in a parking facility –
- (a) if, by a sign, it is set apart for the stopping or parking of vehicles of a different class;
 - (b) if, by a sign, it is set apart for the stopping or parking of vehicles by persons of a different class;
 - (c) during any period when the stopping or parking of vehicles is prohibited by a sign;
 - (d) for more than the maximum time specified by a sign unless –
 - ~~(i) clause 6.10, 6.3(1)(a) or 6.3(1)(b) applies; or~~
 - (i) clause 6.3(1)(a), 6.3(1)(b) or 6.10 applies; or
 - (ii) the vehicle displays a disability parking permit in which case the ~~vehicle~~ vehicle (including, for the purpose of this paragraph (e), any trailer (or any caravan which is not capable of self-propulsion) attached to the vehicle) may be parked (except in a parking area for people with disabilities) in accordance with regulation 174(2) of the Code;
 - (e) other than wholly within a parking bay or metered space if the parking facility has parking bays or metered spaces - unless the vehicle is too wide or long to fit completely within a single parking bay or metered space, in which case it must be parked within the minimum number of parking bays or metered spaces needed to park it;
 - (f) otherwise than in accordance with a sign applying to the place where the vehicle is stopped or parked; or
 - (g) which is designated by a sign as a loading dock unless a person is actively engaged in loading or unloading goods or materials used in any trade, business, industry or other work.

~~(2) A person must not stop or park a vehicle—~~

~~(a) in a no-stopping area;~~

~~(b) at the side of a carriageway marked with a continuous yellow-edged line;~~

~~(c) in an area of a carriageway signed or marked with a keep clear marking;~~

~~(d) in a bay marked “M/C” unless it is a motorcycle;~~

~~(e) in a bus lane or bus way;~~

~~(f) in a transit lane;~~

~~(g) in a truck lane; or~~

~~(h) in a bicycle lane or on a bicycle path,~~

~~unless the person is driving a public bus or a taxi and is immediately dropping off, or picking up, passengers.~~

(2) A person must stop or park a vehicle:

(a) in a no stopping area;

(b) at the side of a carriageway marked with a continuous yellow-edged line; or

(c) in an area of a carriageway signed or marked with a keep clear marking.

(2A) A person must not stop or park a vehicle in a bay marked “M/C” unless:

(a) it is a motorcycle; or

(b) the person is dropping off, or picking up, passengers.

(2B) A person must not stop or park a vehicle:

(a) in a bus lane; or

(b) in a bicycle lane or on a path,

unless the person is driving a public bus or a taxi and is immediately dropping off, or picking up, passengers.

- (3) A person must not park a vehicle in a **no parking area**, unless the driver –
 - (a) is dropping off, or picking up, passengers or goods;
 - (b) does not leave the vehicle unattended; and
 - (c) within 2 minutes of stopping, completes the dropping off, or picking up, of the passengers or goods and drives on.
- (4) A person must not stop a motorcycle in a parking bay or metered space unless –
 - (a) the bay or space is marked “M/C”; or
 - (b) a sign applying to the bay or space is inscribed “M/C”.
- (5) If there is no sign referable to a parking bay or metered space marked “M/C”, a person must not stop or park a vehicle in the parking bay or metered space for longer than the maximum period during which a vehicle may stop or be parked in any adjacent parking bay or metered space.
- (6) Unless authorised by the local government, a person must not stop or park a vehicle in an area designated by a sign stating “Authorised Vehicles Excepted”.
- (7) A person must not stop or park a vehicle other than a bicycle against or within 1 metre of a bicycle parking device.

2.4 Parking contrary to consent

- (1) In this clause a reference to **land** does not include land –
 - (a) which belongs to the local government;
 - (b) of which is an “otherwise unvested facility” within section 3.53 of the Act; or
 - (c) which is the subject of an agreement referred to in clauses 1.4(3).
- (2) A person must not stop or park a vehicle on land without the consent of the owner or occupier of the land on which the vehicle is stopped or parked.
- (3) Where the owner or occupier of the land, by a sign referable to that land or otherwise, consents to the stopping or parking of vehicles on the land, a person must not stop or park on the land otherwise than in accordance with that consent.

2.5 School zone

- (1) A person must not stop or park a vehicle in a school zone during a school zone period –

- (a) in a no stopping area;
 - (b) at the side of a carriageway marked with a continuous yellow edged line;
 - (c) on a road verge;
 - (d) on a footpath or pedestrian refuge;
 - (e) in a parking bay in which another vehicle is stopped or parked;
 - (f) double park as outlined in clause 3.6;
 - (g) on or across a driveway as outlined in clause 3.7;
 - (h) so that any portion of the vehicle is within 10 metres of the departure side, or within 20 metres of the approach side, of –
 - (i) a bus embayment or a bus zone unless the vehicle is a bus stopped to take up or set down passengers;
 - (ii) a pedestrian crossing; or
 - (iii) a children’s crossing.
- (2) A person must not stop or park a vehicle on a carriageway in a school zone during a school zone period so that it obstructs or may obstruct a vehicle on the carriageway.

2.6 Parking positions

Where a sign referring to a parking area is not inscribed with the words “angle parking”, then unless a sign referring to the parking area indicates, or a mark on the carriageway indicates, that a vehicle must park in a different position –

- (a) where the parking area is adjacent to the boundary of a carriageway, a person stopping or parking a vehicle in the parking area must stop or park it as near as practicable to and parallel with that boundary; and
- (b) where the parking area is at or near the centre of the carriageway, a person stopping or parking a vehicle in the parking area must stop or park it at approximately right angles to the centre of the carriageway.

2.7 Angle parking

Where a sign referring to a parking area is inscribed with the words “angle parking”, a person stopping or parking a vehicle in the area must stop or park the vehicle at an angle of approximately 45 degrees to the centre of the carriageway unless otherwise indicated by the inscription on the sign or by a mark on the carriageway.

2.8 Loading zone

- (1) A person must not stop or park a vehicle in a loading zone unless –
 - (a) the vehicle is a ~~commercial vehicle~~ commercial loading vehicle or an authorised vehicle; and
 - (b) a person is continuously engaged in loading or unloading goods to or from that vehicle, other than goods being loaded or unloaded by a person for the purposes of any trade work by that person (alone or with others).
- (2) A person must not stop or park a ~~commercial or authorised~~ vehicle in a loading zone for longer than the time indicated on the loading zone sign, or if no time is indicated on the sign for longer than 30 minutes, unless authorised by an authorised person.

2.9 Reserves

A person must not drive, stop or park a vehicle on or over any portion of a reserve other than an area specifically set aside for that purpose, unless the person –

- (a) is an employee of the local government in the course of his or her duties;
- (b) is an authorised person; or
- (c) has obtained the permission of the local government or an authorised person.

2.10 Occupied parking bays

A person must not stop or park, or attempt to stop or park, a vehicle in a parking bay or metered space in which another vehicle is stopped or parked.

2.11 Urgent, essential or official functions

- (1) Where –
 - (a) in a parking facility, a sign prohibits the stopping or parking of a vehicle, or permits the stopping or parking of a vehicle for a limited time; and
 - (b) a person needs to carry out a function that is considered by an authorised person to be urgent, essential or official in nature and that would be facilitated by stopping or parking a vehicle in the parking facility,

the person may be permitted, by an authorised person, to stop or park the vehicle in the parking facility for a period that may exceed any applicable limited time.

- (2) Where permission is given under subclause (1), an authorised person may, by a sign, prohibit for the duration of the permission the use by any

other vehicle of the portion of the parking facility to which the permission relates.

- (3) Permission given under subclause (1) may –
 - (a) allow the stopping or parking of the vehicle continuously for a specified period or periods, between specified times or from time to time during a specified period; and
 - (b) be revoked or suspended at any time by an authorised person.
- (4) A person must not stop or park a vehicle in respect of which permission has been given under subclause (1) other than in accordance with the terms of the permission.

2.12 Direction to move vehicle

A person must not stop or park a vehicle, or allow a vehicle to remain stopped or parked, after being directed by an authorised person or a police officer to move the vehicle.

2.13 Selling or hiring in a parking facility

A person must not sell, hire or give away any goods or erect an advertisement in a parking facility without the written authorisation of an authorised person or the local government.

2.14 Damage to parking facilities

A person must not remove, damage, deface, misuse or interfere with any part of a parking facility.

2.15 Event parking

- (1) For the purposes of this clause, an **event** means a function or activity characterised by all or any of the following –
 - (a) formal organisation and preparation;
 - (b) its occurrence is generally advertised or notified in writing to particular persons;
 - (c) organisation by or on behalf of a club or a body corporate;
 - (d) payment of a fee to attend; and
 - (e) systematic recurrence in relation to the day, time and place.
- (2) The local government may, by use of a sign, establish additional parking facilities on a reserve or local government property, for any period specified on the sign, for the parking of vehicles by persons attending an event.

~~(3) A person must not stop or park a vehicle on a reserve or local government property established as a parking facility under subclause (2) during the period for which it is established unless a ticket purchased from the local government with respect to the event is displayed inside the vehicle and is clearly visible to, and able to be read by, an authorised person from outside the vehicle at all times.~~

(3) A person must not stop or park a vehicle on a reserve or local government property established as a parking facility under subclause (2) during the period for which it is established:

(a) unless a ticket obtained from the local government with respect to the event is displayed inside the vehicle and is clearly visible to, and the details on the ticket regarding the period in which stopping or parking is permitted by that ticket are able to be read by, an authorised person from outside the vehicle at all times in which case the vehicle may be parked in accordance with the sign; or

(b) in the case of an area designated by a sign used under subclause (2) for the stopping or parking of vehicles displaying a disability parking permit:

(i) a disability parking permit is displayed inside the vehicle and is clearly visible to, and able to be read by, an authorised person from outside the vehicle at all times; and

(ii) the driver or a passenger in the vehicle is the person entitled to use the displayed disability parking permit,

in which case the vehicle may be parked in accordance with the sign.

2.16 Removal and impounding of vehicles

(1) The impounding of vehicles and other goods is dealt with in Part 3 Division 3 Subdivision 4 of the Act and regulation 29 of the ~~Local Government (Functions and General) Regulations 1996~~ Regulations.

(2) The power of an authorised person to remove and impound any goods that are involved in a contravention that can lead to impounding is dealt with in section 3.39(1) of the Act.

(3) The power of a person to use reasonable force to exercise the power given by section 3.39(1) of the Act is dealt with in section 3.39(2) of the Act.

~~(4) The form of the notice referred to in section 3.42 of the Act is set out in Schedule 3.~~

2.17 Authorised parking

A person must not, without the permission of the local government or an authorised person, stop or park a vehicle, other than an authorised vehicle, in an area designated by a sign for the parking of an authorised vehicle only.

2.18 Parking on local government property

A person must not stop or park a vehicle on or over any portion of a local government property, other than an area specifically set aside for that purpose, and in accordance with a sign applicable to the area unless the person –

- (a) is an authorised person, or
- (b) has obtained the permission of the local government or an authorised person.

2.19 Parking in electric vehicle charging bays

A person must not stop or park a vehicle in an electric vehicle charging bay unless the vehicle is –

- (a) an electric vehicle; and
- (b) connected to the external source of electricity available for that electric vehicle charging bay.

2.20 Parking in recreational parking bays

A person must not stop or park a vehicle in a recreational parking bay unless the person, or some or all of the passengers of the vehicle, are engaged in a recreational activity in the public park to which the bay is adjacent throughout the period the vehicle is stopped or parked in that bay.

PART 3 - STOPPING AND PARKING ON ROADS AND OTHER AREAS

3.1 Stopping or parking on a carriageway

Subject to clauses 2.3, 2.6 and 2.7, a person stopping or parking a vehicle on a carriageway must stop or park it –

- (a) in the case of a two-way carriageway - so that it is as near as practicable to, and parallel with, the left boundary of the carriageway and headed in the direction of the movement of traffic on the side of the road on which the vehicle is stopped or parked;
- (b) in the case of a one-way carriageway - so that it is as near as practicable to, and parallel with either boundary of the carriageway and headed in the direction of the movement of traffic on the side of the road on which the vehicle is stopped or parked;
- (c) so that at least 3 metres of the width of the carriageway lies between the vehicle and the opposite boundary of the carriageway, or between the vehicle and a vehicle stopped or parked on the opposite side of the carriageway;
- (d) so that it is more than 1.2 metres from any other vehicle, except a motorcycle without a trailer stopped or parked in accordance with this local law; and

- (e) so that it does not obstruct any vehicle on the carriageway.

3.2 Median strips and traffic islands

A person must not stop or park a vehicle, trailer or caravan (other than a bicycle or an animal) so that any portion of the vehicle, trailer or caravan is on a traffic island or median strip unless the person stops or parks in an area to which a parking control sign applies and the person is permitted to stop or park at that place under this local law.

3.3 Verge

- (1) A person must not –
- (a) stop or park a bus, or a trailer or caravan unattached to a motor vehicle, so that any portion of it is on a verge; or
 - (b) stop or park a vehicle so that any portion of it is on a verge during any period when the stopping or parking of a vehicle on the verge is prohibited by a sign adjacent and referable to that verge.
- (2) Subject to subclause (1), a person must not stop or park a vehicle so that any portion of it is on the verge unless he or she is the owner or occupier of the premises adjacent to that verge or is a person authorised by the occupier of those premises.

3.4 Prohibited parking of vehicles

A person must not park a vehicle on any portion of a road or within a parking station –

- (a) for the purpose of exposing the vehicle for sale;
- (b) if the vehicle is not licensed under the Road Traffic Act or a corresponding law of another State or Territory or of the Commonwealth;
- (c) if the vehicle is a trailer or caravan unattached to a motor vehicle; or
- (d) for the purpose of effecting repairs to it, other than the minimum repairs necessary to enable the vehicle to be moved to a place other than the road or parking station.

3.5 Obstructions generally

- (1) This clause does not apply to a vehicle stopped or parked in a parking bay or metered space.
- (2) Paragraphs (b) and (d) of subclause (3) do not apply to a vehicle stopped or parked in a bus embayment.
- (3) A person must not stop or park a vehicle so that any portion of the vehicle is –

- (a) on a road and causes an obstruction on the road - unless it is a public bus stopping in a bus zone;
- (b) obstructing an entrance, exit, carriageway, passage or thoroughfare in a parking facility;
- (c) on an intersection, subject to paragraphs (d) and (e);
- (d) on a carriageway within 20 metres from the nearest point of an intersecting carriageway at an intersection with traffic-control signals - unless the vehicle stops or parks at a place on a length of carriageway, or in an area, to which a parking control sign applies and the vehicle is otherwise permitted to stop or park at that place under this local law;
- (e) on a carriageway within 10 metres of the prolongation of the nearest edge of any intersecting carriageway (without traffic-control signals) intersecting that carriageway on the side on which the vehicle is stopped or parked - unless the vehicle stops or parks –
 - (i) at a place on a carriageway, or in an area, to which a parking control sign applies or the vehicle is otherwise permitted to stop or park at that place under this local law; or
 - (ii) if the intersection is a T-intersection along the continuous side of the continuing road at the intersection;
- (f) on or over a footpath, pedestrian crossing, ~~children's crossing~~ or a place for pedestrians;
- (g) alongside or opposite an excavation, work, hoarding, scaffolding or obstruction on the carriageway - if the vehicle would obstruct traffic;
- (h) on a bridge or other elevated structure or within a tunnel or underpass - unless permitted to do so by a sign;
- (i) between the boundaries of a carriageway and any double longitudinal line consisting of 2 continuous lines;
- (j) between a double longitudinal line consisting of a continuous line and a broken or dotted line and the boundary of a carriageway nearer to the continuous line - unless there is a distance of at least 3 metres clear between the vehicle and the double longitudinal line; or
- (k) within the head of a cul-de-sac.

3.6 Double parking

- (1) Subject to subclause (2), a person must not stop or park a vehicle on a road so that any portion of the vehicle is between any other stationary vehicle and the centre of the carriageway of that road.
- (2) Subclause (1) does not apply to –

- (a) a person who parks a motorcycle in a bay marked "M/C"; or
- (b) a person who stops or parks a vehicle in a parking bay or metered space abreast of or alongside another vehicle.

3.7 Driveways

A person must not stop or park a vehicle on or across a driveway or other way of access for a vehicle travelling to or from land adjacent to a road or thoroughfare - unless the person is immediately dropping off or picking up passengers.

3.8 Parking near fire hydrant or post box

A person must not stop or park a vehicle, otherwise than in a marked bay, on a road so that any portion of the vehicle is –

- (a) within 1 metre of a fire hydrant or fire plug, or of any sign or mark indicating the existence of a fire hydrant or fire plug; or
- (b) within 3 metres of a public post box unless the vehicle is a postal vehicle.

3.9 Bus stops, pedestrian, ~~children~~ and train crossings

(1) Subject to subclause (2), a person must not stop or park a vehicle so that any portion of the vehicle is within 10 metres of the departure side, or within 20 metres of the approach side, of –

- (a) a bus embayment or a bus zone unless the vehicle is a bus stopped to take up or set down passengers;
- (b) a pedestrian crossing; or

~~(c) a children's crossing; or~~

~~(d)~~(c) the nearest rail of a railway level crossing.

(2) Subject to subclause (3), a person must not stop a vehicle so that any portion of the vehicle is within 3 metres of the departure side, or within 10 metres of the approach side of –

- (a) a pedestrian crossing that is not at an intersection; or
- (b) a bicycle crossing, equipped with bicycle crossing lights, that is not at an intersection.

(3) Subclause (1) does not apply if –

- (a) the vehicle is stopped or parked in a marked bay;
- (b) the driver of the vehicle is prevented from proceeding by circumstances beyond his or her control; or
- (c) it is necessary for the driver of the vehicle to stop to avoid an accident.

3.10 Movement of vehicles to avoid time limitation

- (1) Where stopping or parking on a length of carriageway is permitted for a limited time, a person must not move a vehicle along, or return to, that length of carriageway so that the total time of parking the vehicle exceeds the maximum time permitted - unless the vehicle has first been removed from the length of carriageway for at least 1 hour.
- (2) Where the parking of vehicles in a parking station is permitted for a limited time, a person must not move a vehicle within that parking station so that the total time of parking the vehicle exceeds the maximum time allowed for parking in that parking station.

3.11 Pedestrian malls

A person must not stop or park a vehicle in a pedestrian mall unless the vehicle

- (a) is, and is being used as, an emergency vehicle;
- (b) is, and is being used as, a special purpose vehicle; **or**
- (c) is stopped or parked in accordance with a written authorisation by the local government or an authorised person; **or**.

~~(d) is a service vehicle which~~

~~(i) is in a service zone;~~

~~(ii) is in the pedestrian mall during a period when service vehicles are permitted;~~

~~(iii) is continuously being loaded or unloaded; and~~

~~(iv) is stopped or parked for a continuous period of less than 30 minutes or otherwise in accordance with a sign that applies to the service zone.~~

3.12 Public bus zones

- (1) A person must not stop or park a vehicle, other than a public bus, in a public bus zone.
- (2) Unless otherwise stated on a sign, a public bus must not stop or park in a bus embayment unless actively engaged in picking up or setting down passengers.

3.13 Charter vehicle zones

- (1) A person must not stop or park a vehicle, other than a charter vehicle, in a charter vehicle zone.
- ~~(2) A charter vehicle must not stop or park in a charter vehicle zone except to pick up or set down passengers, for no more than~~

- ~~(a) 15 minutes if the charter vehicle has 12 or more seats including the driver; or~~
- ~~(c) 5 minutes if the charter vehicle has less than 12 seats including the driver.~~
- (2) A charter vehicle must not stop or park in a charter vehicle zone except to pick up or drop off passengers.
- (2A) A charter vehicle must not stop or park in a charter vehicle zone for no more than –
- (a) 15 minutes – if the charter vehicle has 12 or more seats including the driver; or
- (b) 5 minutes – if the charter vehicle has less than 12 seats including the driver.
- (3) If ~~subclause (2)(b)~~ subclause (2A)(b) applies, a person driving the charter vehicle must not leave the charter vehicle unattended while it is in ~~a charter vehicle~~ the charter vehicle zone.

3.14 Stopping in a taxi zone

- (1) A person must not stop a vehicle in a taxi zone, unless the person is driving a taxi.
- (2) A person driving a taxi must not leave the taxi unattended while it is in a taxi zone.

3.15 Construction site vehicle parking

- (1) In this clause, unless the context otherwise requires –

builder has the meaning given in the *Building Regulations 2012*;

construction site means any land subject to development;

construction site vehicle means a vehicle connected to an approved work zone;

daily fee means the daily fee determined by the local government;

development means the demolition, erection, construction, alteration of or addition to any building or structure on land or the carrying out on land of any excavation or other works;

eligible person means an owner or occupier of a construction site or a builder carrying out work on a construction site;

establishment fee means the fee determined by the local government; and

work zone means a road or part of a road, whether or not marked as a metered space, parking bay or ticket machine zone, which is set aside by the local government by the use of a sign, for a period specified on the sign, for the stopping or parking of construction site vehicles.

- (2) An eligible person seeking to establish a work zone adjacent to a construction site may apply in writing to the local government, which may approve or refuse the application.
- (3) Where the local government approves an application, it is to give the applicant a written notice specifying –
 - (a) the number and location of work zones the applicant may use;
 - (b) the times during which the stopping or parking of construction site vehicles is permitted in the work zone;
 - (c) the period for which the approval is valid;
 - (d) any conditions to which the approval of the local government is subject; and
 - (e) the amount of the establishment fee.
- (4) The local government is to set aside a work zone in accordance with the notice referred to in subclause (3) within 14 days from the date of payment of the establishment fee.
- (5) An eligible person must, in addition to the establishment fee, pay to the local government a daily fee for each day that a work zone is set aside.
- (6) The daily fee is payable monthly in advance.
- (7) Where the local government has approved an application to establish a work zone adjacent to a construction site, the local government may cancel its approval by written notice to the applicant if –
 - (a) the applicant, or any person authorised by the applicant to use the work zone, stops or parks a vehicle other than in accordance with –
 - (i) a condition specified in the notice issued to the applicant under subclause (3); or
 - (ii) a sign applicable to the work zone;
 - (b) the applicant fails to pay the daily fee as required under subclause (5); or
 - (c) the local government or an authorised person requires access to or near the place where the work zone is situated, for the purposes of carrying out works in or near that place.
- (8) A person must not stop or park a vehicle in a work zone unless the vehicle is –

- (a) a construction site vehicle; or
- (b) permitted to stop in the work zone in accordance with this local law.

3.16 Parking in a shared zone

A person must not stop or park a vehicle in a shared zone unless the vehicle –

- (a) stops at a place on a length of carriageway, or in an area, to which a parking control sign applies and the vehicle is permitted to stop at that place under this local law;
- (b) stops in a parking bay and the vehicle is permitted to stop in the parking bay under this local law;
- (c) is dropping off, or picking up, passengers or goods; or
- (d) is engaged in the door-to-door delivery or collection of goods, or in the collection of waste.

3.17 Stopping on a carriageway - heavy and long vehicles

- (1) A person must not park a vehicle or any combination of vehicles that, together with any projection on, or load carried by, the vehicle or combination of vehicles, is more than 7.5 metres in length or exceeds a GVM of 4.5 tonnes –
 - (a) on a carriageway in a built-up area, for any period exceeding one hour, unless engaged in the picking up or setting down of goods; or
 - (b) on a carriageway outside a built-up area, except on the shoulder of the carriageway or in a truck bay.
- (2) Nothing in this clause detracts from any limitation or condition imposed by any other provision of this local law or sign relating to the parking or stopping of vehicles.

PART 4 - FEE PAYING ZONES

4.1 ~~Payment of fees~~

- ~~(1) A person must not stop or park a vehicle in a metered space or a ticket machine zone unless the appropriate fee as indicated by a sign –
 - ~~(a) on the parking meter referable to the space in the case of a metered space; or~~
 - ~~(b) on the ticket issuing machine referable to the zone for each parking bay in the case of a ticket machine zone;~~is paid by any form of permitted payment at the fee paying machine.~~
- ~~(2) Subject to the provisions of this Part 4, the payment of the fee referred to in subclause (1) entitles a person to stop or park a vehicle in –~~

~~(a) a metered space for the period shown on a sign referable to the space; or~~

~~(b) a ticket machine zone for the period shown on the parking ticket,~~

~~but does not authorise the parking of the vehicle during any time when stopping or parking in that space or zone is prohibited under this local law.~~

4.1 Payment of fees

(1) A person must not stop or park a vehicle in a fee paying zone unless the appropriate fee as indicated at the time the person stops or parks the vehicle by a sign –

(a) on the parking meter referable to the space – in the case of a metered space;

(b) on the ticket issuing machine referable to the zone for each parking bay – in the case of a ticket machine zone;

(c) at or near to the entry to the parking station – in the case of a fee paying zone where there is a licence plate recognition system; or

(d) specifying that the fee paying zone is a mobile payment zone, or as indicated at the time the person stops or parks the vehicle by a mobile app (and if the mobile app indicates a different fee to any sign, then the fee indicated by the mobile app will be the required fee) – in the case of a mobile payment zone,

is paid by any form of permitted payment.

(2) Subject to the provisions of this Part 4, the payment of the fee referred to in subclause (1) entitles a person to stop or park a vehicle in –

(a) a metered space for the period shown on a sign referable to the space;

(b) a ticket machine zone for the period shown on the parking ticket;

(c) a fee paying zone with a licence plate recognition system for the period shown on a sign referable to the parking station; or

(d) a mobile payment zone for the period shown by the mobile app confirmation where payment is made by mobile app,

but does not authorise the parking of the vehicle during any time when stopping or parking in that space or zone is prohibited under this local law.

4.2 Payment for parking

A person must not insert into a fee paying machine anything other than the designations of coin or banknote or other form of permitted payment indicated by a sign on the fee paying machine and only in accordance with the instructions printed on the fee paying machine.

4.3 Operations of fee paying machines

A person must not operate a fee paying machine except in accordance with the operating instruction appearing on the fee paying machine.

4.3A Mobile app

A person must not operate a mobile app except in accordance with the terms and conditions applying to the use of the mobile app.

4.4 Expired meter, parking limit

Unless authorised by the local government, a person must not leave a vehicle, or permit a vehicle to remain stopped or parked, in a metered space –

- (a) during the hours when a fee is payable to stop or park a vehicle in the space when the parking meter referable to that space exhibits the sign 'Expired', a negative time or a series of red flashing lights; or
- (b) for longer than the maximum period stated on the sign referable to that space during which continuous stopping or parking is permitted.

4.5 Display of parking tickets and parking limits

- (1) A person must not stop or park a vehicle in a fee paying zone during the period in which stopping or parking is permitted only on ~~the purchase of~~ obtaining a parking ticket –
 - (a) unless an unexpired parking ticket issued by a ticket issuing machine in that fee paying zone is displayed inside the vehicle; and
 - (b) the ticket is clearly visible to, and ~~the details on the ticket regarding the period in which stopping or parking is permitted by that ticket~~ are able to be read by, an authorised person from outside the vehicle at all times while that vehicle is stopped or parked in that fee paying zone.
- (2) Unless ~~subclause (3)~~ clause 4.5A applies, where in a fee paying zone more than one parking ticket is displayed bearing the same date and time of issue, the period for each ticket is to be aggregated and the tickets are to be taken not to have expired until the expiry of –
 - (a) the aggregate of those periods; or
 - (b) the maximum period of time a vehicle is permitted to park in the fee paying zone,

whichever occurs first.

~~(3) Where a trailer is attached to a vehicle –~~

~~(a) a parking ticket must be purchased for each occupied parking bay as permitted under this local law; and~~

~~(b) each parking ticket must be displayed inside the vehicle in accordance with subclause (1)(a) and (b).~~

4.5A Trailers

Where a trailer (or a caravan which is not capable of self-propulsion) is attached to a vehicle stopped or parked in a fee paying zone –

(a) a parking ticket must be obtained, or payment must otherwise be made, for each occupied parking bay as permitted under this local law; and

(b) where applicable to the fee paying zone and means of payment used, each parking ticket must be displayed inside the vehicle in accordance with paragraphs 4.5(1)(a) and (b).

4.6 Reserved fee paying zones

Unless authorised by the local government, a person must not leave a vehicle, or permit a vehicle to remain stopped or parked, in a ~~metered space, or~~ fee paying zone if the parking meter or ticket machine ~~or sign designating it as a fee paying zone~~ is hooded with a covering bearing –

(a) the words ~~“No Parking”, “Reserved Parking”, “Temporary Bus Stop”~~ “No Stopping”, “Authorised Vehicles Excepted” or with an equivalent symbol depicting one of these purposes; or

(b) other words or symbols that indicate parking is not permitted within the space or fee paying zone.

4.7 Parking restrictions in fee paying zones

(1) A person must not stop or park a vehicle in a fee paying zone –

(a) except during the period stated on a sign referable to the fee paying zone during which stopping or parking is permitted; or

(b) for longer than the maximum period permitted for continuous parking of a vehicle in the fee paying zone, as stated on a sign referable to the fee paying zone.

~~4.8 Use of counterfeit or altered parking tickets~~

~~— A person must not —~~

~~(a) park a vehicle in a parking facility which requires a parking ticket, if there is displayed in that vehicle so as to be visible from outside the vehicle, a parking ticket which has been counterfeited, altered, obliterated or interfered with; or~~

~~(b) produce to an authorised person who accepts payment for parking, a parking ticket which has been counterfeited, altered, obliterated or interfered with.~~

4.8 Use of altered parking tickets

A person must not –

- (a) park a vehicle in a parking facility which requires a parking ticket and display a parking ticket; or
- (b) produce to an authorised person, a parking ticket,

which an authorised person is satisfied is not a genuine ticket validly obtained under this local law or which an authorised person is satisfied has been altered, obliterated or interfered with.

PART 5 - PARKING STATIONS

5.1 Restrictions on entering a parking station

A person must not enter a parking station without first obtaining the authorisation of an authorised person (if one is on duty) or an entrance ticket or parking ticket, ~~or without first obtaining authorization to enter through the use of a mobile app~~, unless –

- (a) permitted by a sign applicable to that parking station; ~~or~~
- (b) the person entering the parking station is –
 - (i) employed at the parking station and is in the course of his or her functions;
 - (ii) a police officer and is in the course of his or her functions; or
 - (iii) the driver of, or a passenger in, a vehicle stopped or parked in that station; ~~or~~
- (c) the person is granted entry by a licence plate recognition system.

5.2 Stopping or parking in a parking station

A person must not stop or park a vehicle in –

- (a) an attended parking station - unless the appropriate fee as indicated by a sign is paid when demanded;
- (b) a parking station with a ticket issuing machine - unless the appropriate fee as indicated by a sign on the ticket issuing machine is inserted into the machine, or ~~the fee is paid~~ by any other form of permitted payment, and the person complies with the relevant provisions of Part 4 of this local law; ~~or~~

- (c) a parking station with a fee collection machine - unless the appropriate fee as indicated by a sign is inserted into the machine, or **the fee is paid** by any other form of permitted payment, and the ticket is validated immediately prior to departure~~;~~**or**
- (d) a parking station with a licence plate recognition system – unless the appropriate fee as indicated by a sign is inserted into a fee collection machine, or the fee is paid by any other form of permitted payment, prior to departure from the licence plate recognition station; or
- (e) a parking station that allows entry and payment through the use of a mobile app – unless the appropriate fee has been paid in accordance with paragraph (a), (b), (c) or (d) above, if available, or paid through the mobile app and the person complies with the terms and conditions applicable to the use of the mobile app.

5.3 No entrance ticket

Where no entrance ticket is produced by the driver of a vehicle which is being removed from a parking station, the appropriate fee is to be calculated as if the vehicle had entered the parking station when it opened for operation on the day the vehicle was parked in the parking station.

5.4 Removal of vehicles

- (1) A person must not remove a vehicle which has been stopped or parked in a parking station until –
 - (a) the appropriate fee for the period for which the vehicle has been stopped or parked has been paid; or
 - (b) the local government has issued a notice stating the fee.
- (2) Where a notice has been issued under subclause (1)(b), the fee must be paid within 3 working days from the time of issue of the notice.

5.5 Maximum parking period in parking stations

Where the stopping or parking of vehicles in a parking station is permitted for a limited time, a person must not stop or park a vehicle in the parking station for a period exceeding the maximum time permitted - unless the vehicle has first been removed from the parking station for at least 1 hour.

5.6 Entering and exiting parking facilities

A person must not, in a vehicle, enter or exit a parking facility other than through an authorised entry or exit designated as such by a sign.

5.7 Parking restrictions for vehicles with multiple occupants

- (1) The local government in respect of any period or time may, by the use of a sign, set aside a parking station where entry is prohibited by vehicles other than vehicles carrying, in addition to the driver, at least one other person.

- (2) A person must not stop or park a vehicle in a parking station which has been set aside under subclause (1) at the time or within the period specified under subclause (1) unless the vehicle is carrying at least one other person.
- (3) A person must not enter a parking station which has been set aside under subclause (1) at the time or within the period specified under subclause (1) unless that person is the driver of, or passenger in, a vehicle carrying at least one other person.
- (4) The local government may determine the fee payable, and the manner of payment, for the parking of a vehicle in a parking station which has been set aside under subclause (1).

5.8 Locking of parking stations

At the expiration of the hours of operation of a parking station, whether or not any vehicle remains parked in the parking station, an authorised person may lock the parking station or otherwise prevent the movement of any vehicle within, to or from the parking station.

5.9 Behaviour in a parking station

- (1) A person must not remain in a parking station after having been required to leave by a police officer or an authorised person.
- (2) A person must not loiter in a parking station.

5.10 Low clearance signs

A person must not drive a vehicle past a low clearance sign if the vehicle, or any part of the vehicle connected to it or any load carried by the vehicle, is higher than the height (in metres) indicated by the sign.

PART 6 – PARKING PERMITS

6.1 Classes and application for parking permit

- (1) The local government may determine classes of parking permits and the eligibility criteria for each class of parking permit.
- (2) An application for a parking permit must –
 - (a) be made in the form, if any, required by the local government;
 - (b) provide the information or documents that are required by the local government or an authorised person; and

- (c) be accompanied by the appropriate fee, if any, imposed by the local government.

- (3) A person must not, in or in connection with any application for a parking permit under subclause (2), provide information or documents that are false or misleading in a material particular.

6.2 Issue of parking permit

An authorised person –

- (a) may approve an application made under clause 6.1(2) for a parking permit of a class determined under clause 6.1(1), subject to any conditions specified by the authorised person; and
- (b) must, where an application is approved, issue the applicant with a parking permit.

6.3 Exemption for permit holders

(1) The holder of a valid parking permit is exempt from –

- (a) a prohibition against the stopping or parking of vehicles on any part of a road for more than a specified period; and
- (b) the requirement to have a parking ticket or to pay any fee under this local law when parking a vehicle on any part of a road or metered zone where the maximum period during which continuous parking or stopping of a vehicle is permitted (as stated on the sign referable to the part of the road or metered zone) exceeds 30 minutes.

(2) The exemption under subclause (1) applies only –

- (a) to the part of a road, or to the metered spaces or parking bays, specified in the permit;
- (b) where the permit specifies a particular vehicle, to the vehicle specified in the permit;
- (c) (for permits other than e-permits) if the permit is displayed in the vehicle and is clearly visible to, and able to be read by, an authorised person from outside the vehicle at all times while that vehicle remains stopped or parked in the area to which the permit relates; and
- (d) if the permit is valid.

(3) The exemption under subclause (1) does not apply during any period in which the stopping or parking of vehicles is prohibited on the road, or the part of the road, specified in the permit.

6.4 Validity of a permit

A parking permit ceases to be valid on –

- (a) the expiration of any time or period specified in the permit;
- (b) the holder of the permit ceasing to be eligible;
- (c) the revocation of the permit under clause 6.6; or
- (d) the replacement of the permit by a new permit issued under clause 6.8.

~~6.5 Use of counterfeit or altered parking permit~~

~~A person must not –~~

~~(a) use or display in a vehicle, a parking permit that has in any way been counterfeited, altered, obliterated or interfered with; or~~

~~(c) produce to an authorised person who accepts payment for parking, a parking permit which has been counterfeited, altered, obliterated or interfered with.~~

6.5 Use of altered parking permit

A person must not –

- (a) use or display in a vehicle; or
- (b) produce to an authorised person who accepts payment for parking,

a parking permit which an authorised person is satisfied is not a genuine permit validly issued under this local law or which an authorised person is satisfied has been altered, obliterated or interfered with.

6.6 Revoking a permit

- (1) An authorised person may, at any time, revoke a parking permit which has been issued under clause 6.2, if the permit holder breaches any of the conditions for its use or when the permit holder ceases to satisfy the eligibility criteria for that class of parking permit or if an authorised person is satisfied that, before the parking permit was issued, the permit holder (or a person on their behalf) provided information or documents in or in connection with the application for the permit which were false in a material particular.
- (2) A revocation under clause 6.6(1) is not effected until written notice of the revocation is provided to the permit holder.

6.7 Removal of a permit from vehicle

The holder of a parking permit (other than an e-permit) which has been revoked must, immediately after being given notice of the revocation, or immediately after the permit otherwise ceases to be valid, permanently remove the permit from the vehicle in which it is displayed or to which it is affixed and return it to the local government.

6.8 Replacement of permit

An authorised person may issue a replacement permit where an application is made and is accompanied by supporting documentation and the appropriate fee, if any, imposed by the local government.

6.9 Elected member parking permit

- (1) An authorised person may issue to any elected member a parking permit (referred to in this clause as an ***Elected Member Parking Permit***) and may vary or revoke the Elected Member Parking Permit at any time.
- (2) The holder of an Elected Member Parking Permit is exempt from those clauses of this local law that are specified in the permit.
- (3) The exemption conferred by subclause (2) applies only –
 - (a) if the Elected Member Parking Permit is displayed inside the vehicle and is clearly visible to, and able to be read by, an authorised person from outside the vehicle at all times;
 - (b) if the Elected Member Parking Permit is valid; and
 - (c) if the holder of the Elected Member Parking Permit is performing his or her functions as an elected member.
- (4) An Elected Member Parking Permit ceases to be valid –
 - (a) when the holder ceases to be an elected member;
 - (b) after the specified expiry date; or
 - (c) when revoked by an authorised person.

and must be returned to the local government by the elected member on the occurrence of any of these events.

6.10 Parking facilities where permit required

- (1) Where in relation to a parking facility, the local government has determined, under clause 2.2(1)(b), that only permitted classes of persons may stop or park their vehicles or, under clause 2.2(1)(c), that only permitted classes of vehicles may stop or park, an authorised person –

- (a) may issue a written permit to a person within the permitted class, or to a person in respect of a vehicle of the permitted class; and
 - (b) may vary or revoke the permit at any time.
- (2) Where a written permit has been issued under subclause (1), a person must not stop or park a vehicle in a parking facility unless –
- (a) the permit is displayed inside the vehicle and is clearly visible to, and able to be read by, an authorised person from outside the vehicle at all times;
 - (b) the permit remains valid; and
 - (c) the person's permitted class, or the vehicle's permitted class, as specified in the permit is also specified on the sign which relates to the parking facility.

PART 7 - MISCELLANEOUS

7.1 Authorised person certificate of appointment

The requirement for an authorised person to be given the appropriate certificate of his or her appointment is dealt with in section 9.10(2) of the Act.

7.2 Authorised persons

No offence under this local law is committed by an authorised person while carrying out his or her functions.

7.3 Power of an authorised person

- (1) An authorised person has all necessary power to perform his or her functions under this local law.
- (2) An authorised person may –
 - (a) carry into effect the provisions of this local law;
 - (b) report to the local government on the working effectiveness of this local law;
 - (c) recommend to the CEO the institution of prosecutions; and
 - (d) institute and conduct prosecutions as directed by the CEO.

7.4 Impersonating an authorised person

A person who is not an authorised person must not impersonate or assume the functions of an authorised person.

7.5 Obstructing of an authorised person

A person must not obstruct or hinder an authorised person in the execution of his or her duties.

7.6 Removal of notices

A person, other than the driver of the vehicle or a person acting under the direction of the driver of the vehicle, must not remove from the vehicle any notice put on the vehicle by an authorised person.

7.7 Display of signs

A person must not, without the authorisation of the local government or an authorised person –

- (a) mark, set up or exhibit a sign purporting to be, or resembling, a sign marked, set up or exhibited by the local government under this local law;
- (b) remove, deface or misuse a sign or property set up by the local government under this local law; or
- (c) affix a board, sign, placard, notice, cover or other thing to, or paint or write on, any part of a sign or fee paying machine.

7.8 Marking tyres and valve stem readings

(1) An authorised person may –

- (a) mark the tyres of a vehicle parked in a parking facility with chalk or any other non-indelible substance;
- (b) take a valve stem reading of a vehicle; or
- (c) record vehicle registration numbers,

for a purpose connected with his or her functions.

(2) A person must not remove a mark made by an authorised person so that the purpose of affixing the mark is defeated or likely to be defeated.

7.9 Exemption when complying with directions

A person who complies with a direction given by a police officer or an authorised person does not commit an offence against this local law while complying with that direction.

7.10 Special purpose and emergency vehicles

Notwithstanding anything to the contrary in this local law, the driver of a special purpose vehicle or an emergency vehicle may, only in the course of his or her functions and when it is expedient and safe to do so, stop or park the vehicle in any place at any time.

7.11 Interfere with or damage local government property

A person must not interfere with, damage or obstruct the operation of any electronic parking detection device or instrument in a parking station, carriageway or any other place.

PART 8 - OFFENCES AND MODIFIED PENALTIES

8.1 Offences

- (1) A person who fails to do anything required to be done under this local law, or who does anything which under this local law that person is prohibited from doing, commits an offence.
- (2) A person who commits an offence under this local law is liable, on conviction, to a penalty not less than \$300 and not exceeding \$5,000 and, if the offence is of a continuing nature, to an additional penalty not exceeding \$500 for each day or part of a day during which the offence continues.
- (3) An offence against a provision of this local law is a prescribed offence for the purposes of section 9.16(1) of the Act.

~~8.2 Form of notices~~

~~For the purposes of this local law—~~

- ~~(a) the form of the infringement notice referred to in section 9.17 of the Act, which incorporates the notice referred to in section 9.13 of the Act, is that of Form 1 in Schedule 1; and~~
- ~~(b) the form of the notice referred to in section 9.20 of the Act is that of Form 2 in Schedule 1.~~

8.2 Form of notices

For the purposes of this local law—

- (a) the form of the notice referred to in section 9.13 of the Act is that of Form 1 in Schedule 1 of the Regulations;
- (b) the form of the infringement notice referred to in section 9.17 of the Act is that of Form 2 in Schedule 1 of the Regulations; and
- (c) the form of the infringement withdrawal notice referred to in section 9.20 of the Act is that of Form 3 in Schedule 1 of the Regulations.

8.3 Modified penalty

- (1) Subject to subclauses 8.3(3) and (4), a person who does not contest an allegation that he or she has committed an offence against this local law may, within the time specified in the notice, pay the penalty payable for the particular offence.
- (2) The amount appearing in the final column of the table in ~~Schedule 2~~ the Schedule to this local law directly opposite an offence described in ~~that Schedule~~ the Schedule is prescribed for the purposes of section 9.17 of the Act as the modified penalty for that offence.

- (3) If it appears to the local government that an alleged offence cannot be adequately punished by the payment of the modified penalty, the local government may refrain from accepting the modified penalty and may in lieu take proceedings against the alleged offender in an appropriate Court.
- (4) Where the time period within which a person may stop or park a vehicle on a road is controlled by a sign and a person commits an offence under this local law by stopping or parking a vehicle for a time period which exceeds that shown on the sign –
 - (a) the amount of the modified penalty is to be the amount referred to in ~~Schedule 2~~ the Schedule to this local law where the time period during which the vehicle was stopped or parked in excess of the time period shown on the sign was not greater than that shown on the sign; and
 - (b) the amount of the modified penalty is to be payable again in respect of each successive time period during which the vehicle continues to be parked or stopped in excess of the time period shown on the sign, to a maximum of \$500 on the amount of modified penalties payable for each offence.

City of Perth

Parking Local Law 2017

**SCHEDULE 1 – FORM 1
LOCAL GOVERNMENT ACT 1995
CITY OF PERTH PARKING LOCAL LAW 2017
INFRINGEMENT NOTICE**

Serial No
Date / /

To:[1]
.....
.....

of:[2]
.....
.....

It is alleged that on / / at
[3]
at[4]

in respect of vehicle:
make:;
model:;
registration:;
you committed the following offence—
.....
.....
.....
.....

contrary to clause of the **City of Perth Parking Local Law 2017**.

The modified penalty for the offence is \$

If you do not wish to have a complaint of the alleged offence heard and determined by a court, the amount of the modified penalty must be paid to the CEO of the local government at [5] within a period of 28 days after the giving of this notice.

- Unless within 28 days after being served with this notice—
(a) you pay the modified penalty; or
(b) you:
(i) inform the Chief Executive Officer or an authorised officer of the local government as to the identity and address of the person who was the driver or person in charge of the above vehicle at the time the offence is alleged to have been committed; or
(ii) satisfy the Chief Executive Officer that the above vehicle had been stolen or unlawfully taken, or was being unlawfully used, at the time the offence is alleged to have been committed,
you will, in the absence of proof to the contrary, be deemed to have committed the above offence and court proceedings may be instituted against you.

~~If you take no action this matter may be registered with the Fines Enforcement Registry after which your driver's licence may be suspended; your vehicle licence may be suspended or cancelled; your details may be published on a website; your vehicle may be immobilised or have its number plates removed; and your property may be seized and sold. If the matter is registered with the Registry additional costs will also be payable.~~

~~If the above address is not your current address, or if you change your address, it is important that you advise us immediately. Failure to do so may result in your driver's licence or any vehicle licence you hold being suspended without your knowledge.~~

~~[6]~~

~~[7]~~

~~Insert:~~

- ~~(1) Name of owner or "the owner"~~
- ~~(2) Address of owner (not required if owner not named)~~
- ~~(3) Time of alleged offence~~
- ~~(4) Location of alleged offence~~
- ~~(5) Place where modified penalty may be paid~~
- ~~(6) Signature of authorised person~~
- ~~(7) Identification number of the authorised person giving notice~~

~~SCHEDULE 1 – FORM 2~~
~~LOCAL GOVERNMENT ACT 1995~~
~~CITY OF PERTH PARKING LOCAL LAW 2017~~
~~WITHDRAWAL OF INFRINGEMENT NOTICE~~

Serial No
Date / /

To: [1]

of: [2]

Infringement Notice No. dated /

in respect of vehicle:
make:;
model:;
registration:;
for the alleged offence of

.....
.....
.....
.....

has been withdrawn.

The modified penalty of \$

- * ~~has been paid and a refund is enclosed.~~
- * ~~has not been paid and should not be paid.~~
- * ~~delete as appropriate.~~

[3]

(4)
.....

- Insert:
- (1) ~~Name of alleged offender to whom infringement notice was given or “the owner”.~~
 - (2) ~~Address of alleged offender.~~
 - (3) ~~Signature of authorised person~~
 - (4) ~~Identification number of authorised person giving notice~~

SCHEDULE 2

CITY OF PERTH PARKING LOCAL LAW 2017

MODIFIED PENALTIES

[Clause 8.3]

Item No.	Offence Clauses	Modified Penalty
1	2.3(1)(a)	\$120
2	2.3(1)(b)	\$120
3	2.3(1)(c)	\$200
4	2.3(1)(d)	\$60
5	2.3(1)(e)	\$60
6	2.3(1)(f)	\$60
7	2.3(1)(g)	\$1060
8	2.3(2)(a)	\$200
9	2.3(2)(b)	\$200
10	2.3(2)(c)	\$200
11	2.3(2)(d)	\$75
12	2.3(2)(e)	\$200
13	2.3(2)(f)	\$200
14	2.3(2)(g)	\$200
15	2.3(2)(h)	\$200
11	2.3(2A)	\$75
12	2.3(2B)(a)	\$200
13	2.3(2B)(b)	\$200
16 14	2.3(3)	\$75
17 15	2.3(4)(a)	\$75
18 16	2.3(4)(b)	\$75
19 17	2.3(5)	\$60
20 18	2.3(6)	\$100
19	2.3(7)	\$100
21 20	2.4(2)	\$100
22 21	2.4(3)	\$100
23 22	2.5(1)(a)	\$225
24 23	2.5(1)(b)	\$225
25 24	2.5(1)(c)	\$100
26 25	2.5(1)(d)	\$225
27 26	2.5(1)(e)	\$85
28 27	2.5(1)(f)	\$225
29 28	2.5(1)(g)	\$225

Item No.	Offence Clauses	Modified Penalty
30 29	2.5(1)(h)(i)	\$225
31 30	2.5(1)(h)(ii)	\$225
32 31	2.5(1)(h)(iii)	\$225
33 32	2.5(2)	\$225
34 33	2.6(a)	\$60
35 34	2.6(b)	\$60
36 35	2.7	\$60
37 36	2.8(1)(a)	\$100
38 37	2.8(1)(b)	\$60
39 38	2.8(2)	\$60
40 39	2.9	\$100
41 40	2.10	\$60
42 41	2.11(4)	\$75
43 42	2.12	\$100
44 43	2.13	\$200
45 44	2.14	\$200
46 45	2.15(3)(a)	\$60
46	2.15(3)(b)(i)	\$500
47	2.15(3)(b)(ii)	\$500
47 48	2.17	\$100
48 49	2.18	\$100
50	2.19(a)	\$100
51	2.19(b)	\$100
52	2.20	\$100
49 53	3.1(a)	\$100
50 54	3.1(b)	\$100
51 55	3.1(c)	\$60
52 56	3.1(d)	\$60
53 57	3.1(e)	\$200
54 58	3.2	\$75
55 59	3.3(1)(a)	\$75
56 60	3.3(1)(b)	\$75
61	3.3(2)	\$75
57 62	3.4(a)	\$75
58 63	3.4(b)	\$75
59 64	3.4(c)	\$75
60 65	3.4(d)	\$75
61 66	3.5(3)(a)	\$200
62 67	3.5(3)(b)	\$200
63 68	3.5(3)(c)	\$200
64 69	3.5(3)(d)	\$200
65 70	3.5(3)(e)	\$200

Item No.	Offence Clauses	Modified Penalty
66 71	3.5(3)(f)	\$200
67 72	3.5(3)(g)	\$100
68 73	3.5(3)(h)	\$200
69 74	3.5(3)(i)	\$100
70 75	3.5(3)(j)	\$100
71 76	3.5(3)(k)	\$200
72 77	3.6(1)	\$200
73 78	3.7	\$200
74 79	3.8(a)	\$200
75 80	3.8(b)	\$60
76 81	3.9(1)(a)	\$200
77 82	3.9(1)(b)	\$200
78 83	3.9(1)(c)	\$200
79	3.9(1)(d)	\$200
80 84	3.9(2)(a)	\$200
81 85	3.9(2)(b)	\$200
82 86	3.10(1)	\$60
83 87	3.10(2)	\$60
88	3.11	\$200
84	3.11(d)(i)	\$60
85	3.11(d)(ii)	\$100
86	3.11(d)(iii)	\$60
87	3.11(d)(iv)	\$60
88 89	3.12(1)	\$200
89 90	3.12(2)	\$100
90 91	3.13(1)	\$120
91	3.13(2)	\$100
92	3.13(2)(a)	\$100
92	3.13(2)(b)	\$100
93	3.13(2A)(a)	\$100
94	3.13(2A)(b)	\$100
93 95	3.13(3)	\$100
94 96	3.14(1)	\$120
95 97	3.14(2)	\$100
96 98	3.15(8)	\$100
97 99	3.16(a)	\$100
98 100	3.16(b)	\$100
99 101	3.16(c)	\$60
100 102	3.16(d)	\$60
101 103	3.17(1)(a)	\$60
102 104	3.17(1)(b)	\$60
103 105	4.1(1)(a)	\$60
104 106	4.1(1)(b)	\$60

Item No.	Offence Clauses	Modified Penalty
107	4.1(1)(c)	\$60
108	4.1(1)(d)	\$60
105	4.1(2)(a)	\$60
106	4.1(2)(b)	\$60
107 109	4.2	\$100
108 110	4.3	\$100
111	4.3A	\$100
109 112	4.4(a)	\$60
110 113	4.4(b)	\$60
111 114	4.5(1)(a)	\$60
112 115	4.5(1)(b)	\$60
113 116	4.6	\$100
114 117	4.7(1)(a)	\$60
115 118	4.7(1)(b)	\$60
116 119	4.8(a)	\$500
117 120	4.8(b)	\$500
118 121	5.1	\$100
119 122	5.2(a)	\$100
120 123	5.2(b)	\$60
121 124	5.2(c)	\$60
125	5.2(d)	\$60
126	5.2(e)	\$60
122 127	5.4(1)(a)	\$200
123 128	5.4(2)	\$100
124 129	5.5	\$60
125 130	5.6	\$100
126 131	5.7(2)	\$60
127 132	5.7(3)	\$60
128 133	5.9(1)	\$100
129 134	5.9(2)	\$100
130 135	5.10	\$200
136	6.1(3)	\$500
131 137	6.5(a)	\$500
132 138	6.5(b)	\$500
133 139	6.7	\$60
134 140	6.10(2)(a)	\$100
135 141	6.10(2)(b)	\$100
136 142	6.10(2)(c)	\$100
137 143	7.4	\$100
138 144	7.5	\$100
139 145	7.6	\$100
140 146	7.7(a)	\$100
141 147	7.7(b)	\$100

City of Perth

Parking Local Law 2017

Item No.	Offence Clauses	Modified Penalty
142 148	7.7(c)	\$100
143 149	7.8(2)	\$100
144 150	7.11	\$500
151	Other offences not specified above	\$60

**SCHEDULE 3 – FORM 4
NOTIFICATION OF IMPOUNDMENT OF VEHICLE**

~~Date:/...../.....~~

~~To: [1].....~~

~~of: [2].....~~

~~Department of Transport records indicate that you are the registered owner of the vehicle detailed below and notice is hereby given that the vehicle has been impounded in accordance with the provisions of the Local Government Act 1995.~~

~~Vehicle Registration No: [3].....~~

~~Impounded from: [4].....~~

~~Between: and~~

~~Date: [5]..... Time [6].....~~

~~The vehicle has been taken to a secure facility at the following address:~~

~~[7].....~~

~~.....~~

~~and is available for release, after payment has been processed (see below), between the following hours:~~

~~Monday to Friday:~~

~~[8].....~~

~~Prior to the release of the vehicle all necessary payments must be paid, in full, at the Customer Service Centre, Ground Floor, Council House, 27 St George's Terrace, PERTH, which is open from 8.30am until 5.00pm Monday – Friday (excluding Public Holidays) or in such alternative location as may be directed by an authorised person. Payments can be made by either cash or cheque and EFTPOS facilities are also available.~~

~~The following documentation is required before payment can be accepted and release of the vehicle is permitted:~~

- ~~Current Vehicle Registration Document.~~
- ~~Drivers licence or other legal form of identification.~~
- ~~Payment receipt (required for vehicle release at secure facility).~~

~~IT IS A REQUIREMENT THAT ALL PAYMENTS ARE RECEIVED PRIOR TO THE RELEASE OF THE VEHICLE.~~

City of Perth

Parking Local Law 2017

~~If you have an inquiry in regards to this notice (or monies owing to date), please call Compliance Parking Services between 9:00am and 4:30pm Monday to Friday (excluding Public Holidays).~~

~~Costs: Vehicle impound fee: [9].....
Additional days storage fee or part thereof [10].....~~

- ~~1. Subject to clause 2 below, if your vehicle is not collected within two (2) months after the date of this notice the City may either;
 - ~~(a) under section 3.46 of the *Local Government Act 1995* refuse to allow the vehicle to be collected until the City's costs of removing and keeping the vehicle have been paid to the City; or~~
 - ~~(b) under section 3.47 of the *Local Government Act 1995* sell or otherwise dispose of the vehicle and credit the money received from that sale or disposal to the City's trust fund except to the extent required to meet the cost and expenses incurred by the City in the removing, impounding and selling of the vehicle.~~~~
- ~~2. If the local government has made a declaration that in accordance with 3.40A (4) of the *Local Government Act 1995* the vehicle is an abandoned wreck then the vehicle may be disposed of within 7 days of that declaration being made.~~

~~If you are convicted of an offence against this Local Law, section 3.48 of the *Local Government Act 1995* allows the City to recover from you its outstanding expenses incurred in the removing, impounding and selling of the vehicle.~~

~~Take note: Unless all fees are paid for and the vehicle collected within two months from the date of impounding, the City of Perth may sell the subject vehicle.~~

- ~~[1] Name of owner.~~
- ~~[2] Address of owner.~~
- ~~[3] Vehicle registration number.~~
- ~~[4] Street name (location where vehicle impounded from).~~
- ~~[5] Date vehicle impounded.~~
- ~~[6] Time vehicle impounded.~~
- ~~[7] Address of secure location vehicle impounded to.~~
- ~~[8] Hours of business.~~
- ~~[9] Cost of vehicle impound fee.~~
- ~~[10] Cost of additional days storage fee.~~

City of Perth

Parking Local Law 2017

~~Dated this _____ day of _____ 2017.~~

~~The Common Seal of the)
City of Perth was)
affixed by authority of a)
a resolution of the Council)
in the presence of)~~

~~_____
MS LISA M. SCAFFIDI
The Rt Hon the Lord Mayor~~

~~_____
MR MARTIN MILEHAM
Chief Executive Officer~~

Dated this _____ day of _____ 2023.

The Common Seal of the)
City of Perth was)
affixed by authority of a)
a resolution of the Council)
in the presence of)

Basil Zempilas
Lord Mayor

Michelle Reynolds
Chief Executive Officer

16. Committee Reports

16.1 2022-2023 OAG Annual Audit Plan - Entrance Meeting

Responsible Officer	Michael Kent – Chief Financial Officer
Voting Requirements	Simple Majority
Attachments	Attachment 16.1A – 2022-2023 OAG Audit Plan ↓ 

Purpose

To present the Office of Auditor General’s (OAG) audit plan for the year ending 30 June 2023 and provide a forum for the audit entrance interview wherein Ernst and Young (EY), as the auditors for the OAG could present the scope of the audit.

Recommendation

That the Audit and Risk Committee recommends that Council RECEIVES the Office of Auditor General’s audit plan for the year ending 30 June 2023.

Background

1. Section 7.2 of the *Local Government Act 1995* requires the accounts and annual financial report of a local government for each financial year be audited.
2. The Office of the Auditor General has appointed Ernst & Young to conduct the City's financial audit for the 2022-2023 financial year.
3. The financial audit consists of two phases:
 - a. Interim audit - to review appropriateness of the City's financial controls and ensure accounts are properly kept.
 - b. Annual financial statement audit – to ensure the annual financial report is prepared in accordance with the financial records, and represents fairly the results of the operations of the local government and its financial position at 30 June.

Discussion

4. In April, the city was informed by Ernst & Young the interim audit was scheduled to commence on 15 May 2023 and performed until 9 June 2023.
5. Ernst & Young has provided the attached 2022-2023 Draft Audit Plan. The plan provides the scope, areas of audit focus, audit approach and audit timeline.
6. The OAG will issue the following reports, once the interim and annual financial audit has been completed:
 - a. Audit management report – provides an overview of the OAG's assessment of the appropriateness of internal controls for the audit period.
 - b. Audit closing report – provides details of audit work conducted as part of the 2023 annual financial statement audit.
 - c. Audited 2023 Annual financial statements.
7. The 2022-2023 Draft Audit Plan is attached as **Attachment 16.1A**.

Stakeholder Engagement

Nil.

Decision Implications

8. Completing the audit, will ensure compliance with the Local Government Act and Regulations.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Sustainable
Related Documents (Issue Specific Strategies and Plans):	Nil.

Legislation, Delegation of Authority and Policy	
Legislation:	Section 7.2 of the Local Government Act 1995 Section 6.4 of Local Government Act 1995 Regulation 36 of the Local Government (Financial Management) Regulations 1996
Authority of Council/CEO:	The Audit and Risk Committee assists the Council in fulfilling their oversight responsibilities in relation to systems of risk management and internal control, the City's processes for monitoring compliance with laws and regulations, including financial and performance reporting and external and internal audit.
Policy:	Nil.

Financial Implications

Nil.

Further Information

9. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows:

	Question	Response
1.	has this audit already commenced? What is the point in bringing this to council now?	The Chair of the ARC requested that these reports be brought to the ARC for information purposes.



City of Perth

Audit plan for the year ending 30 June 2023



City of Perth

For the year ending 30 June 2023

Executive summary	Areas of audit focus	Audit approach	Your EY team	Engagement execution	Appendices
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Welcome

Dear CEO and Chair of Audit Committee

We are pleased to present our External Audit Plan for City of Perth (“the City”) for the year ending 30 June 2023.

Our Entrance meeting with you is a forum to discuss our Audit Plan, the scope of our work, your current expectations and to ensure that our efforts are aligned with your expectations.

Our Audit Plan has been prepared acknowledging, and with consideration of, the City’s current and emerging business. It is designed to be responsive to the unique needs of City of Perth, to maximize audit effectiveness and to deliver the high-quality audit you expect.

Our plan has been co-developed with management and we believe it is responsive to your needs in understanding and assessing the appropriateness of the procedures undertaken by us in forming our opinion on the City’s financial statements, controls and key performance indicators.

Should you have any questions or comments, please do not hesitate to contact me. We look forward to discussing our Audit Plan with you at the Entrance Interview meeting.





Go to Executive summary



City of Perth
For the year ending 30 June 2023

Executive summary	Areas of audit focus	Audit approach	Your EY team	Engagement execution	Appendices
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Executive summary

<p>Areas of audit focus</p> <p>10</p> <p>The Areas of Audit Focus and the level of complexity or management judgement to be applied are:</p> <ul style="list-style-type: none"> ▶ Recognition of grants, subsidies and contributions ▶ Revenue recognition for rates, fees and charges ▶ Valuation of property, plant and equipment ▶ Valuation of investment properties ▶ Accuracy of cash backed reserves and appropriateness of monies held in trust ▶ Accuracy of employee benefits expense ▶ Accounting for investments accounted for under the equity method ▶ Accuracy of related party disclosures ▶ Compliance with operational procurement control requirements ▶ Implementation of inquiry recommendations relating to operations and affairs of City of Perth 	<p>Planning materiality</p> <p>We apply a percentage of operating expenses as our quantitative materiality level of the City of Perth. Our audit procedures will be designed to assist in identifying errors or misstatements, which cumulatively exceed our materiality level. Any individual errors greater than our adjustment listing scope, which come to our attention, will be reported to management and the Audit Committee.</p>	<p>Our audit approach</p> <p>As in prior year we seek to test IT and manual controls over the key financial statement processes and therefore expect to take a control based approach for the following processes:</p> <ul style="list-style-type: none"> ▶ Rates ▶ Parking fees and charges ▶ Treasury management ▶ Capital expenditure management ▶ Payroll to cash disbursements ▶ Procurement to payables <p>There continues to be a substantive approach taken to areas of significant management judgement.</p>
	<p>Digital audit</p>  <p>We have included in this Audit Plan our planned digital approach for certain components of the 2023 audit.</p>	<p>Independence</p>  <p>We will confirm our independence throughout the audit and remain in compliance with APES 110 Code of Ethics for Professional Accountants independence requirements.</p>

City of Perth
For the year ending 30 June 2023

Executive summary	Areas of audit focus	Audit approach	Your EY team	Engagement execution	Appendices
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Areas of audit focus

Set out below are the areas of significant audit focus and a description of our planned approach.

Recognition of grants, subsidies and contributions

Guidance: [AASB 1058 Income of Not for Profit Entities \("AASB 1058"\)](#), [AASB 15 Revenue from Contracts with Customers \("AASB 15"\)](#), [AASB 1004 Contributions \("AASB 1004"\)](#)



Background	Planned audit approach
<ul style="list-style-type: none"> ▶ For the year ended 30 June 2022, the City recognised grants, subsidies and contributions of \$19.266 million (2021: \$10.563 million) which were accounted for under AASB 1058 Income of Not for Profit Entities ("AASB 1058"). ▶ It is noted an agreement is considered a contract with a customer in the scope of AASB 15 if the agreement is an enforceable contract and includes sufficiently specific promises for the NFP to transfer goods or services to the customer, or third-party beneficiaries. For these contracts timing of revenue is consistent with the completion of performance obligations in the contract. ▶ For transactions that are not within the scope of AASB 15, AASB 1058 provides guidance on when income should be recognised. Where there is no enforceable contract and performance obligations, revenue is recognised immediately under AASB 1058. ▶ In the case of grants received to acquire or construct a non-financial asset, the City will apply AASB 1058 which requires the City to initially recognise a liability representing the City's obligation to acquire or construct the non-financial asset. The City shall recognise income when (or as) the City satisfies its obligations under the grant. 	<ul style="list-style-type: none"> ▶ We will enquire of management and perform a walkthrough of the grants, contributions and subsidies process incorporating the new process relating to grants which management has put in place at year end. ▶ We will obtain and review, for a representative sample, new grant contracts and variations entered into across the year ending 30 June 2023. ▶ For a representative sample we will test the receipt of grants to supporting documentation, such as bank statements and contracts. We will inspect the terms and conditions of these contracts to better understand the obligation, if any, to refund unspent monies. ▶ We will test the utilisation of the unspent grants reserve for the year ending 30 June 2023 to source documentation, such as vendor invoices and employee time writing. ▶ We will perform tests of cut off around balance date to assess revenue transactions were recorded in the correct accounting period.

City of Perth
For the year ending 30 June 2023

Executive summary	Areas of audit focus	Audit approach	Your EY team	Engagement execution	Appendices
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Revenue recognition for rates, fees and charges

Guidance: [AASB 1058 Income of Not for Profit Entities \("AASB 1058"\)](#), [AASB 15 Revenue from Contracts with Customers \("AASB 15"\)](#), [AASB 1004 Contributions \("AASB 1004"\)](#)



Background	Planned audit approach
<ul style="list-style-type: none"> ▶ The City recognises revenue in line with AASB 1058 and AASB 15 (where applicable). For the year ended 30 June 2022, the City recognised revenue of \$196.78 (2021: \$192.89 million). The composition of revenue is weighted to non-reciprocal contributions of rates of \$97.86 million (2021: \$97.95 million) and fees and charges of \$88.956 million (2021: 87.172 million). ▶ Rates are imposed on property owners within City of Perth’s jurisdiction based on the gross rental values (“GRV”) for the individual property. Under AASB 1058: <ul style="list-style-type: none"> ▶ B11 Taxes, rates and fines are forms of transfers made compulsorily. ▶ B28 Taxes, rates and fines do not give rise to a contract liability or revenue recognised in accordance with AASB 15, even when they are raised in respect of specific goods or services. This is because the entity does not promise to provide goods or services in an agreement that creates obligations enforceable against the entity by legal or equivalent means. ▶ Under AASB 1058, the City will recognise prepaid rates, which are rates received in advance, as a financial liability until the taxable event occurs and the revenue will be recognised in the appropriate year. ▶ Contributions to a local government also accounted for under AASB 1058, may be received in the form of involuntary transfers such as rates and parking infringements. Such contributions are recognised as income when the local government obtains control over them, irrespective of whether any restrictions or conditions are imposed on the use of the contributions. This revenue recognition point is no different than under the previous standard AASB 1004. 	<ul style="list-style-type: none"> ▶ We will enquire of management and perform a walkthrough of each material revenue stream to identify and test key controls. ▶ We will review the reasonableness of management’s assessment on the recoverability of receivables at 30 June 2023 and the expected credit loss model. ▶ We will perform substantive analytical procedures by comparing revenue streams against the prior period and budget to identify any unusual or unexpected trends. ▶ We will perform substantive analytical procedures by recalculating rates revenue benchmarked to gross rental valuations and unimproved valuations from Landgate and the budgeted rates approved by the Council. ▶ With the assistance of General Ledger Analyzer (GLA) , our digital journal entry selection tool, we will assess the reasonability of manual journal entries posted to revenue accounts. ▶ On a sample basis, we will test the valuation of parking infringements in consideration of source documents, such as infringement details imported to Pathway system and penalties codified under the Prescribed Offences schedule of the City of Perth Parking Local Law 2017. ▶ We will perform tests of cut off around balance date to assess revenue transactions are recorded in the correct accounting period. ▶ Review of compliance with AASB 1058 and AASB 15, as applicable, for the various revenue streams.

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	<p style="text-align: center;">Background</p> <ul style="list-style-type: none"> ▶ Revenue is recognised to the extent that it is probable that the economic benefits will flow to the City and the revenue may be reliably measured. Revenue is measured at the fair value of the consideration received or receivable, considering contractually defined terms of payment and excluding taxes or duties. ▶ Control over involuntary, non-reciprocal contributions is established when the underlying transaction or event giving rise to control of the future economic benefits occurs (for example, control over parking infringements is established when the fine is issued). 	<p>Planned audit approach</p>			

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Valuation of property, plant and equipment including infrastructure assets

Key Judgements: Infrastructure asset valuation

Guidance: [AASB 116 Property, Plant and Equipment \("AASB 116"\)](#), [Local Government \(Financial Management\) Regulations 1996](#)



Background	Planned audit approach
<ul style="list-style-type: none"> ▶ At 30 June 2022, the City carried property, plant and equipment assets of \$666.48 million (2021: \$684.48 million) on its balance sheet. In addition, the City carried infrastructure assets of \$409.41 million (2021: \$409.07 million) as at 30 June 2022. ▶ Property (including land and buildings) and infrastructure assets are subsequently remeasured to fair value, less accumulated depreciation and impairment losses. ▶ Valuations for each class of property and infrastructure assets are performed on a five year cycle unless the fair value is materially different to the carrying amount at the end of the financial reporting date in accordance with the amendments to the Local Government (Financial Management) Regulations 1996 in November 2020. ▶ In addition, plant and equipment is now required to be held at depreciated cost. The City's plant and equipment was previously subject to revaluations prior to 30 June 2020 and was last valued by the City in 2019. ▶ At the end of each reporting period, prior valuations are reviewed and adjusted to reflect any changes to current market conditions as appropriate. ▶ Revaluation increments or decrements are recorded to other comprehensive income and credited to an asset revaluation reserve account in equity. Revaluation increments are recognised to profit or loss to the extent that the revaluation increment reverses a prior period revaluation decrement which was recognized as an expense in the prior period. ▶ There were no revaluation of any class performed during the year ended 30 June 2022. Accordingly, there were no revaluation increment or decrement recognized for the year ended 30 June 2022 (2021: \$nil). ▶ The fair value of land and buildings was determined in consideration of comparable market transactions or list prices, adjusted for the condition of the related asset. 	<ul style="list-style-type: none"> ▶ We will enquire of management and perform a walkthrough of the capitalisation of capital expenditure to work in progress and the transfer of work in progress to the appropriate asset class to identify key controls for testing. ▶ We will consider the existence of internal and external indicators of impairment which may trigger an impairment assessment. ▶ We will discuss with management and the asset management teams the basis for assessing fair value in the years where an independent valuation is not being conducted (this could include desktop valuations, other external sources, internal assessments of job cost rates, condition assessments of assets). In the event that valuations are obtained we will engage our Real Estate Advisory Specialists to evaluate the appropriateness of the valuation methodology applied by the external or internal valuer ▶ We will reconcile the fair values of property, plant and equipment in the valuation deliverables to the fixed asset register and test that the net revaluation increment or decrement on property, plant and equipment was correctly recognized against the asset revaluation reserve (where valuations have been conducted). ▶ We will evaluate the reasonability of the useful lives of depreciable assets against the accounting policies of the City. ▶ For a representative sample of depreciable assets, we will re-calculate the depreciation expense for the accounting period. ▶ We will test a representative sample of additions and disposals to property, plant and equipment to supporting documentation.

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Background

- ▶ In consideration of the valuation timetable set out below, revaluation of infrastructure is applicable for the year ended 30 June 2023:

Asset class	Latest revaluation	Planned revaluation
Land	30 June 2020	30 June 2025
Buildings	30 June 2020	30 June 2025
Infrastructure	30 June 2018	30 June 2023

Planned audit approach

- ▶ We will perform additional procedures in line with the requirements of ASA 540 Estimates Standard.
- ▶ We will assess whether assets capitalised meet the capitalization threshold (\$5,000) as required under the Local Government (Financial Management) Regulations 1996, assets below \$5,000 that are portable and attractive are included on a separate register, and all required disclosures under the regulations and Australian Accounting Standards have been included in the financial statements.

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Valuation of investment properties

Key Judgements: Investment property valuation
Guidance: [AASB 140 Investment Properties \("AASB 140"\)](#)



Background	Planned audit approach
<ul style="list-style-type: none"> ▶ At 30 June 2022, the City carried investment properties of \$14.22 million (2021: \$14.26 million) on its balance sheet. ▶ A revaluation decrement of \$0.431 million (2021: \$0.235 million decrement) against the investment land was recognised to profit or loss for the year ended 30 June 2022. ▶ A revaluation increment of \$0.285 million (2021: \$0.947 million decrement) in investment building was recognised to profit or loss for the year ended 30 June 2022. ▶ The classification of properties as investment properties under AASB 140 or freehold land and buildings under AASB 116 is contingent on the level of ancillary services provided to the tenants. ▶ The assessment of the appropriate asset classification is a matter of judgement and is considered on a case-by-case basis. Where the level of services provided by the City is minimal, the properties are likely to qualify as an investment property. ▶ Investment properties are subsequently remeasured at fair value on the balance sheet. Revaluation increment or decrements are recognized to profit or loss, as opposed to an asset revaluation reserve in equity. ▶ The fair value of investment properties has traditionally been determined with reference to an annual valuation performed by an accredited external valuer. 	<ul style="list-style-type: none"> ▶ We will reconcile the fair values of investment properties in the valuation deliverables to the asset register. ▶ We will confirm that the net revaluation increment or decrement on investment properties was correctly recognized to profit or loss. ▶ We will assess the independence, competency and appropriateness of the valuation methodology applied by the external valuer. ▶ We will engage our Real Estate Advisory Specialists to evaluate the appropriateness of the valuation methodology applied by the external valuer ▶ We will perform additional procedures in line with the requirements of ASA 540 Estimates Standard.

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Accuracy of cash backed reserves and appropriateness of monies held in trust

Key Judgements: Valuation of Investment securities

Guidance: [Local Government \(Financial Management\) Regulations 1996 \("the FMR"\)](#), ["Accounting for work bonds, building bonds and hire bonds" position paper and AASB 8 Accounting Policies, Changes in Accounting Estimates and Errors \("AASB 8"\)](#)



Background

Cash backed reserves

- ▶ At 30 June 2022, the City carried cash backed reserves accounts in equity \$129 million (2021: \$106.50 million).
- ▶ Regulation 38.1 of the FMR defines the reserves disclosures to be included in the financial statement as follows:
 - ▶ The purpose for which the monies were set aside
 - ▶ The amounts set aside and expended for the reporting period
 - ▶ The opening and closing balances of the reserves at balance date
 - ▶ When the Council anticipates that the monies held in reserve will be expended
 - ▶ If monies held with a financial institution were insufficient to match the corresponding restricted cash asset carried on the balance sheet:
 - ▶ The extent of the deficiency
 - ▶ The reason for the deficiency
 - ▶ When the Council anticipates that the deficiency will be remedied
 - ▶ If the purpose of the reserves were changed or the monies set aside were used for another purpose:
 - ▶ The purpose for which the monies were used
 - ▶ The amount changed or used
 - ▶ The objects of, and the reasons for, the change or use.

Planned audit approach

- ▶ We will test material movements in cash backed reserves accounts to supporting documentation, such as vendor invoices and employee time-writing.
- ▶ We will evaluate, on a sample basis, the appropriateness of amounts expended against reserve accounts in consideration of the stated objectives authorized by the Council.
- ▶ We will test whether the cash backed reserve accounts are supported by restricted cash held with financial institutions and evaluate the extent of any insufficiency, if applicable.
- ▶ We will evaluate the completeness and accuracy of the disclosures related to reserve accounts in consideration of regulation 38.1 of the FMR.
- ▶ We will evaluate the appropriateness of monies held in trust in consideration of the authoritative guidance released by the Office of the Auditor General.
- ▶ We will evaluate the adequacy of the disclosures presented in the financial statements.

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Background	Planned audit approach
<p>Moneys held in trust</p> <ul style="list-style-type: none"> ▶ On 1 July 2019, the Office of the Auditor General (“OAG”) released a position paper entitled “Accounting for work bonds, building bonds and hire bonds” to inform local governments that moneys held as bonds should not, for accounting purposes, be regarded as trust monies within the meaning of the Local Government Act 1995 (“the Act”). ▶ Section 6.9(1) of the Act reads: <ul style="list-style-type: none"> ▶ A local government is to hold in the trust fund all money or the value of assets - <ul style="list-style-type: none"> a. that are required by this Act or any other written law to be credited to that fund; b. held by the local government in trust. ▶ Trust monies should be held in the municipal fund and recognised as a cash and cash equivalent on the balance sheet. A corresponding liability for bonds refundable to developers or hires should also be recognised on the balance sheet. 	

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Accuracy of employee benefits expense



Key Judgements: Estimation of provisions
Guidance: [AASB 119 Employee Benefits \("AASB 119"\)](#)

Background	Planned audit approach
<p>▶ At 30 June 2022, the City carried a provision for annual leave and long service leave of \$5.47 million (2021: \$5.59 million) and \$7.96 million (2021: \$7.21 million) on its balance sheet, respectively.</p> <p>▶ For the year ended 30 June 2022, employee costs of \$70.49 million (2021: \$69.95 million) was recognized to profit or loss.</p> <p>Provision for long service leave</p> <p>▶ Long service leave entitlements are recognised as a liability based on the present value of the benefit obligation using the projected unit credit valuation method.</p> <p>▶ AASB 119 prescribes discount rates to be utilised in measuring long-term employee benefit obligations. The discount rate should be determined with reference to government bond rates at balance date, consistent with the currency and term of the employment benefit.</p> <p>Annual leave entitlements</p> <p>▶ The definition of short-term employee benefits set out in AASB 119 was revised in a prior period. The revised definition states that only benefits that are expected to be wholly settled within 12 months after balance date are classified as a short-term employee benefit.</p> <p>▶ Should there be evidence to suggest that employees will not use their accrued annual leave within 12 months of balance date, the annual leave liability should be measured as a long-term benefit and measured using the projected unit credit valuation method.</p> <p>▶ Short-term benefits are recognised at the undiscounted amount of the benefit expected to be paid in exchange for services rendered.</p>	<p>▶ We will perform test of controls across the payroll to cash disbursements process to test the accuracy of employee benefits expense for the year.</p> <p>▶ We will perform substantive analytical procedures, such as an analysis of employee benefits expense disaggregated by month, to identify unusual trends or outliers.</p> <p>▶ We will evaluate the retention probabilities used in calculating the provision for long service leave with reference to historical terminations.</p> <p>▶ We will confirm the discount rates used in discounting benefit obligations to present value to publicly available government bond rates.</p> <p>▶ We will recalculate the calculation of gross employee entitlements with reference to source documents on a sample basis; for example, authorized leave request forms and employment contracts.</p> <p>▶ We will evaluate whether the impact of discounting annual leave entitlements which are not expected to be settled within 12 months of balance date to present value is material.</p> <p>▶ We will cross-check the workers compensation accrual to the estimate provided by the Local Government Insurance Scheme in accordance with run-off insurance arrangements.</p> <p>▶ We will communicate control deficiencies or process improvement opportunities to the Audit Committee.</p> <p>▶ In relation to casual employees, we will assess whether the City is complying with the LSL Act 1958 and will review the method and underlying data that management have used to assess casual employee's long service leave entitlements.</p>

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Background	Planned audit approach
<p>Casual employee entitlements</p> <ul style="list-style-type: none"> ▶ Casual employees who are not entitled to LSL under their award or industrial agreement, may be entitled to LSL under the Act, regardless of the casual loading paid to such employees. This is provided that the casual employees have been employed for more than 10 years and meet the continuous service requirements under the LSL Act. ▶ Entities employing casual workers need to consider whether a provision is required for any unpaid or unused employee entitlements such as annual leave, personal leave and public holidays, notwithstanding that casual loading has already been paid or is payable. ▶ The City should continue to examine its casual employee profile and working patterns to determine if the Federal Court decision in the cases of Rossato and Skene has an impact on the City. 	

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Accounting for investments accounted for under the equity method



Key Judgements: Valuation of Investments in Associates
Guidance: [AASB 128 Investments in Associates and Joint Ventures \("AASB 128"\)](#)

Background

- ▶ At 30 June 2022, the carrying amount of investments accounted for under the equity method was as follows:

In AU\$'000	Tamala Park Regional Council	Mindarie Regional Council
Opening balances as at 1 July 2021	4,580	2,070
Share of associates loss from ordinary activities	(57)	(1,054)
Share of associate's asset revaluation increment	-	1,678
Distribution to participants	(833)	-
Capital contributions	852	7,083
Closing balance as at 30 June 2022	4,542	9,777

- ▶ Where investments are accounted for using the equity method, the investment is initially recognised at cost. Subsequently, the carrying amount of investments is adjusted for the post acquisition change in the City's net share of the investee's net assets

Planned audit approach

- ▶ We will ensure that the accounting for equity accounted investments has been performed on a consistent basis with City of Perth's stated policies and procedures.
- ▶ We will verify the existence and ownership of investments through confirmations or evidence of ownership.
- ▶ We will agree information used for equity accounting purposes and major land transaction disclosures to the audited financial information of the investees. The OAG will confirm that the auditors of the investees meet the accreditation requirements to be relied upon.
- ▶ We will ensure the relevant disclosures are in accordance with AASB 128.
- ▶ We will ensure the contingent liabilities/obligations under these investment arrangements are correctly accounted for by the City of Perth and appropriately disclosed in the financial statements.

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Accuracy of related party disclosures



Key Judgements: Estimation of provisions
Guidance: [AASB 124 Related Party Disclosures \("AASB 124"\)](#)

Background	Planned audit approach
<ul style="list-style-type: none"> ▶ At 30 June 2022, the City identified related party relationships with key management personnel and joint arrangements, including Tamala Park Regional Council and Mindarie Regional Council. ▶ Under AASB 124, if an entity has had related party transactions during the periods covered by the financial statements, it shall disclose the nature of the related party relationship as well as information about those transactions and outstanding balances, including commitments, necessary for users to understand the potential effect of the relationship on the financial statements ▶ At a minimum, disclosures shall include: <ul style="list-style-type: none"> ▶ The amount of the transactions ▶ The amount of outstanding balances, including commitments ▶ Their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement ▶ Details of any guarantees given or received ▶ Provisions for doubtful debts related to the amount of outstanding balances, and ▶ The expense recognised during the period in respect of bad or doubtful debts due from related parties 	<ul style="list-style-type: none"> ▶ We will enquire of management as to the process to identify, appropriately account for and disclose related party relationships and transactions including necessary confirmations with key management personnel ▶ We will identify key controls across related party relationships and transactions, including how such transactions are authorised and approved ▶ We will enquire of management as to the nature of relationships between the City and related parties to understand their underlying business purpose and whether any transactions with related parties were outside of the ordinary course of business ▶ We will inspect bank confirmations, solicitor representation letters, the agenda and minutes to Council meetings and material contracts to evaluate the completeness of related party relationships identified by and disclosed by management.

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Compliance with operational procurement control requirements



Guidance: [Local Government \(Financial Management\) Regulations 1996 \("FMR"\)](#) and [Local Government \(Functions and General\) Regulation 1996 \("FGR"\)](#)

Background

- > Purchases of goods and services are subject to the operational procurement controls codified under regulation 11A of the FGR as follows:
- > The Council must implement a purchasing policy in relation to contracts for the supply of goods or services where the consideration under the contract is \$250,000 or less
- > A purchasing policy must make provision in respect of (a) the forms of quotations acceptable and (b) the retention of all written information in respect of quotations received and purchases made
- > Payments for goods and services are subject to the operational procurement controls codified under regulation 11 and 12 of the FMR as follows:
- > A local government must implement a procedure for the authorisation and payment of outstanding accounts
- > A local government must develop procedures for the approval of accounts to ensure that before settlement, a determination is made that the related debt was incurred by a person with the appropriate delegated authority.

Planned audit approach

- > We will enquire of management and perform a walkthrough of the procurement to payables process to identify key controls for testing. The scope of our walkthrough will capture tendering and quotation, authorisation of purchases and payments and vendor Masterfile maintenance
- > We will evaluate the adequacy of key controls implemented by the City to address the operational procurement control requirements codified under the FGR and FMR
- > We will communicate control deficiencies or process improvement opportunities to the Audit and Risk Committee
- > We will inspect the trade and other payables reconciliations and test material reconciling items, if any
- > We will inspect the trade and other payables reconciliations and test material such as vendor invoices, progress certificates and subsequent payments
- > We will perform tests of unrecorded liabilities for payments after balance date
- > We will perform substantive analytical review procedures by comparing significant trade payables at 30 June 2023 against the prior period and preparing a fluctuation analysis on materials and contracts expenses to identify any anomalies or outliers.

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Implementation of inquiry recommendations relating to operations and affairs of City of Perth



Background	Planned audit approach
<ul style="list-style-type: none"> ▶ The City of Perth’s elected council was suspended on 2 March 2018 by the Local Government Minister due to “ongoing serious concerns of failure by the elected council to ensure that the local government performs its functions properly”. ▶ The findings report was published on 11 August 2020. The primary findings of this inquiry is that in the period between 1 October 2015 and 1 March 2018, there was a gross failure to provide good government at the City. ▶ The City established the City of Perth Oversight Group consisting of independent oversight representatives, to monitor progress of the implementation plan and provide support and input where necessary. The City also committed to reporting progress as per recommendations of the report, and undertook that: <ul style="list-style-type: none"> ▶ Council provide the Minister for Local Government a detailed report annually within four-months of the close of the financial year. ▶ Progress performance be included in the Annual Report until such time as all relevant recommendations have been addressed. ▶ Council receive and consider, at a minimum every four-months, a report monitoring progress against recommendations. The first such report was presented to Council in April 2021. ▶ The Inquiry into the City of Perth outlined 341 recommendations for both the City of Perth and State Government. The City has been on an extensive journey of transformation, and as at 30 June 2022, the City has fully addressed 178 or 83% of the 215 recommendations since the Commissioners adopted the City’s Response to the Inquiry Report on 15 September 2020. Subject to the endorsement of the Department of Local Government, Sport and Cultural Industries the City has completed 18 recommendations for this quarter (1 July - 30 September 2022) which represents a total of 196 out of 215, or 89% of the recommendations completed. 	<ul style="list-style-type: none"> ▶ We will liaise with management regarding any changes in personnel, processes and procedures as a result of implementing the recommendations and adapt our audit approach accordingly.

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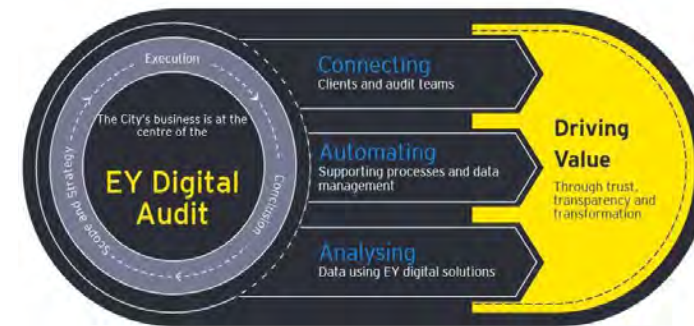
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Digital Audit Approach

Your purpose built digital audit for now, next and beyond

Digitalisation continues to be one of the most important drivers of transformation, especially in these changing times. The effects of the COVID-19 pandemic have disrupted the normal accounting and reporting cycle for many companies and accelerated the digitalisation of working environments. It is even more critical now for companies to share trustworthy and readily available financial information for stakeholders.

- ▶ The City’s stakeholders rightfully demand audits of the highest quality
- ▶ The City wants to ensure that audits are leveraging your latest investments in systems, technology and data
- ▶ The City wants greater transparency of the audit process
- ▶ The City expects auditors to ask meaningful and insightful questions about your data throughout the audit.



Data-driven Audit

To meet the expectations of stakeholders, regulators and clients of a modern audit, EY has invested over a \$1bn in new technology, revolutionising our professional practice. This is the EY Digital Audit, the first data-driven audit.

As a result of EY’s transformation journey, it stands today as the only global organization with the data, technology and people to provide a globally consistent, fully scalable and data-driven audit.

With the EY Digital Audit analysing large or full sets of data from our clients’ data population, we are responsive to the changing risk profiles of our clients. This helps establish trust, not just in our clients’ financial reporting but also in the capital markets as a whole. Data-driven procedures can bring insights to management and audit committees alike, enabling them to be proactive in investigating issues and addressing risks. This new level of transparency changes the client experience significantly and helps to make the audit more valuable.

The EY Digital Audit improves the way our auditors look at risk, reduces management burden in supporting the audit and provides new insights to improve the City’s finance processes.



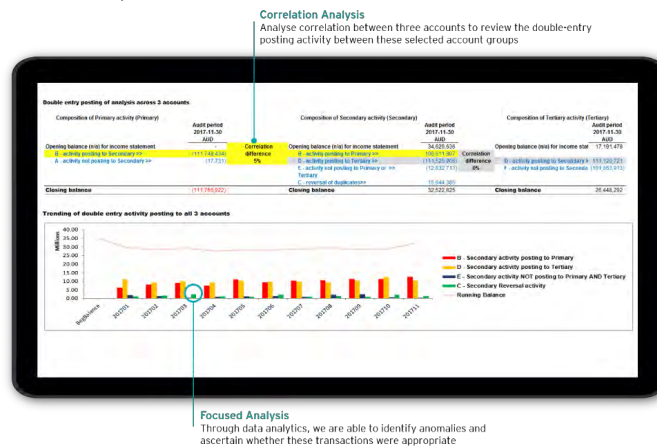
EY Helix

General Ledger Analyzer

General Ledger Analyzer (GLA) uses general ledger data to assist in all phases of the audit. GLA is particularly helpful in understanding the business, identifying and assessing risk. This tool is also used to complete journal entry testing procedures.

Key Benefits:

- ▶ Identifying business insights, hidden patterns, correlations and trends in 100% of your general ledger data and direct our investigative effort in the right areas.
- ▶ Allowing us a deeper understanding of your business by analysing larger populations of audit relevant data, to present a fuller picture of what happened and identify the risks that matter.

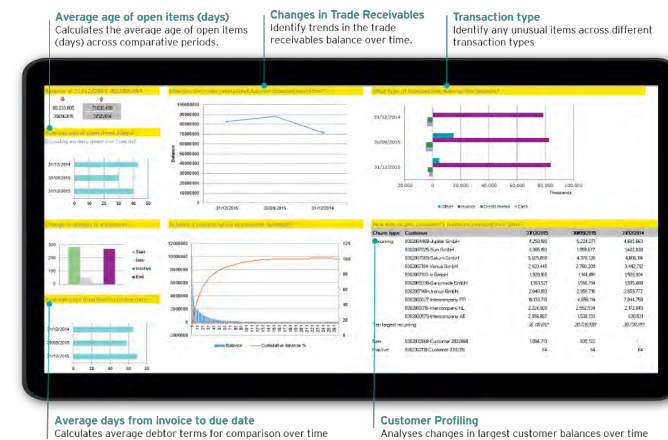


Trade Receivable Analyzer

The Trade Receivables Analyzer uses trade receivables subledger open item listings and customer master files to assist in all phases of the audit. The use of general ledger and subledger data enables us to focus on the process flow of revenues through to cash collection.

Key Benefits:

- ▶ 100% of revenue transactions, providing greater insight into revenue streams and risks within the revenue process.
- ▶ The profile and quality of the accounts receivable subledger, resulting in more targeted testing.



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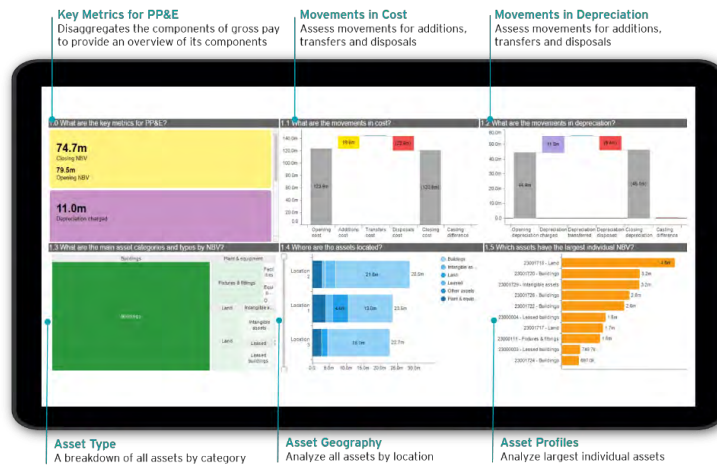
EY Helix

PP&E Analyzer

The Property Plant and Equipment Analyzer assists with organising and presenting subledger data when performing audit procedures over PP&E. The Analyzer uses PP&E subledger data, including the fixed asset register to assist in assessing the opening and closing position along with additions, disposals, transfers and depreciation during the period.

Key Benefits:

- ▶ Identify trends, anomalies and insights around the PP&E Subledger.
- ▶ Determine accuracy of management assumptions through depreciation reasonableness assessments.
- ▶ Clearly test and examine movements throughout the year over additions and disposals.

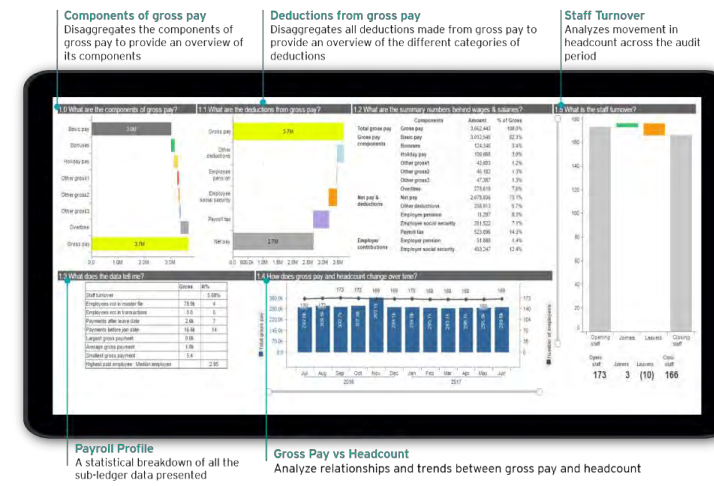


Payroll Analyzer

The Payroll Analyzer uses payroll subledger data including wages and salaries by employee for each period and employee master file data. The use of the Analyzer enables us to focus on payroll transactions including components of gross pay, staff turnover, pay deductions and comparison of gross pay to headcount.

Key Benefits:

- ▶ Feedback and insights to optimise your processes and controls.
- ▶ Identification of trends and anomalies in your payroll financial data.
- ▶ Reduced time and effort through globally integrated data capture and extraction tools.



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Assessment of internal control environment

The primary responsibility for the design and operating effectiveness of the internal control environment, including the prevention and detection of fraud and error, rests with those charged with governance and management.

We obtain an understanding of internal control sufficient to plan our audit and determine the nature, timing and extent of testing performed. Although our audit is not designed to express an opinion on the effectiveness of internal control we are required to communicate significant deficiencies in internal control to you.

Our assessment of internal controls covers:

- ▶ The control environment including entity level controls
- ▶ City of Perth's risk assessment procedures
- ▶ The design and operating effectiveness of internal controls (including IT general controls)
- ▶ Monitoring of controls (internal audit and self-assessment)

We provide management with an internal control letter during the audit process, outlining our findings and our recommendations on where improvements in internal controls can be made. Where significant deficiencies come to our attention, we will communicate these to the Audit & Risk Committee.

Internal audit

We consider where we can place reliance on internal audit during our audit procedures to minimise duplication and to rely on their work wherever possible. In the current year the areas being addressed by internal audit (co-sourced with KPMG) include procurement & contract management, payroll, project management, and ICT governance.

Where we rely on internal audit work, we will:

- ▶ Understand significant processes and perform walkthrough of a transaction through the entire process
- ▶ Retest a sample of the controls tested by internal audit
- ▶ Adjust substantive audit procedures at year end based upon the results of the testing

The risk of fraud

Our responsibility as the external auditor is to consider the risk of fraud and the factors that are associated with it so as to provide reasonable assurance that the financial statements are free from material misstatement resulting from fraud. However, it is important to note that while our external audit work is not primarily directed towards the detection of fraud or other irregularities, we will report any matters identified during the course of our work.

When developing our Audit Plan we use professional judgement in determining whether a fraud risk factor is present. We determine fraud risk factors in the context of the three conditions generally present when fraud occurs (i.e., incentive/pressure, opportunity and attitude/rationalisation).

Our approach to fraud risks are outlined below:

Understanding the business and the control environment - We will enhance this understanding to provide a foundation for our risk assessment. Our understanding includes the business model as well as external factors and internal factors, including the governance and monitoring structures in place.

Identification of risks of material misstatement due to fraud - we will challenge risk assessments in line with the current environment, applying the fraud triangle when making these risk assessments, focusing on sources of fraud risk factors.

Responding to risks of material misstatements due to fraud - we will take into account our understanding of the entity's business and its control environment, designing tailored responses to identified risks of fraud and evaluating the reliability of audit evidence obtained (e.g. use of confirmation.com to address confirmation risks).

Identifying and responding to fraud risks in an audit - We will apply data analytics to enhance identification of and response to identified fraud risks.

Communicating our audit approach to fraud risks - We will discuss fraud risks with the Board including our approach to addressing those risks.

Communicating identified or suspected fraud - We will report any instances of suspected fraud to management and the Board in accordance with obligations under both auditing and ethics standards.

City of Perth
For the year ending 30 June 2023

Executive summary	Areas of audit focus	Audit approach	Your EY team	Engagement execution	Appendices
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IT General Controls

We intend to place reliance on a number of the IT systems. Evaluating IT general controls (“ITGCs”) is an integral part of our audit in assessing the controls that underpin financially significant systems and support the confidentiality, integrity and availability of information processing. Our evaluation of ITGCs focuses on two key areas:

Areas	Descriptions
Access to programs and data	Controls are in place to determine that only authorised persons have access to data and applications (including programs, tables, and related resources) and that they can perform only specifically authorised functions
Change management	Controls are in place to determine that only appropriately authorised, tested, and approved changes are made to applications, interfaces, databases, and operating systems

Controls Reliance

Set out below is the level of controls reliance we expect to achieve over the key financial statement processes.

Process	Internal Controls	Inherent risk assessment
Financial statement close		Higher
Compliance		Higher

Process	Internal Controls	Inherent risk assessment
Revenue - Rates		Lower
Revenue - Parking fees and charges		Lower
Revenue - Community amenities		Lower
Other income		Higher
Grant contributions and subsidies		Higher
CAPEX		Higher
Payroll to cash disbursements		Lower
Procurement to payables		Lower
Treasury Management		Higher

City of Perth
For the year ending 30 June 2023

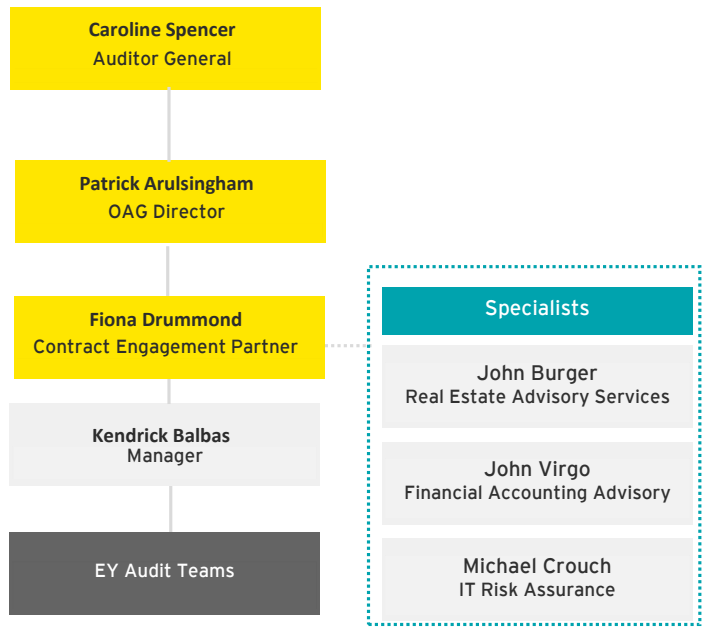
Executive summary	Areas of audit focus	Audit approach	Your EY team	Engagement execution	Appendices
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Your EY team

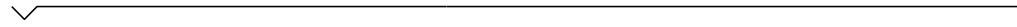
We understand that our team is the most important element of your relationship with us.

A team aligned to your business was selected by Fiona and is comprised of individuals who have successfully worked together before. Your team are experienced auditors in the government sector entities and bring their collective experiences from their current clients.

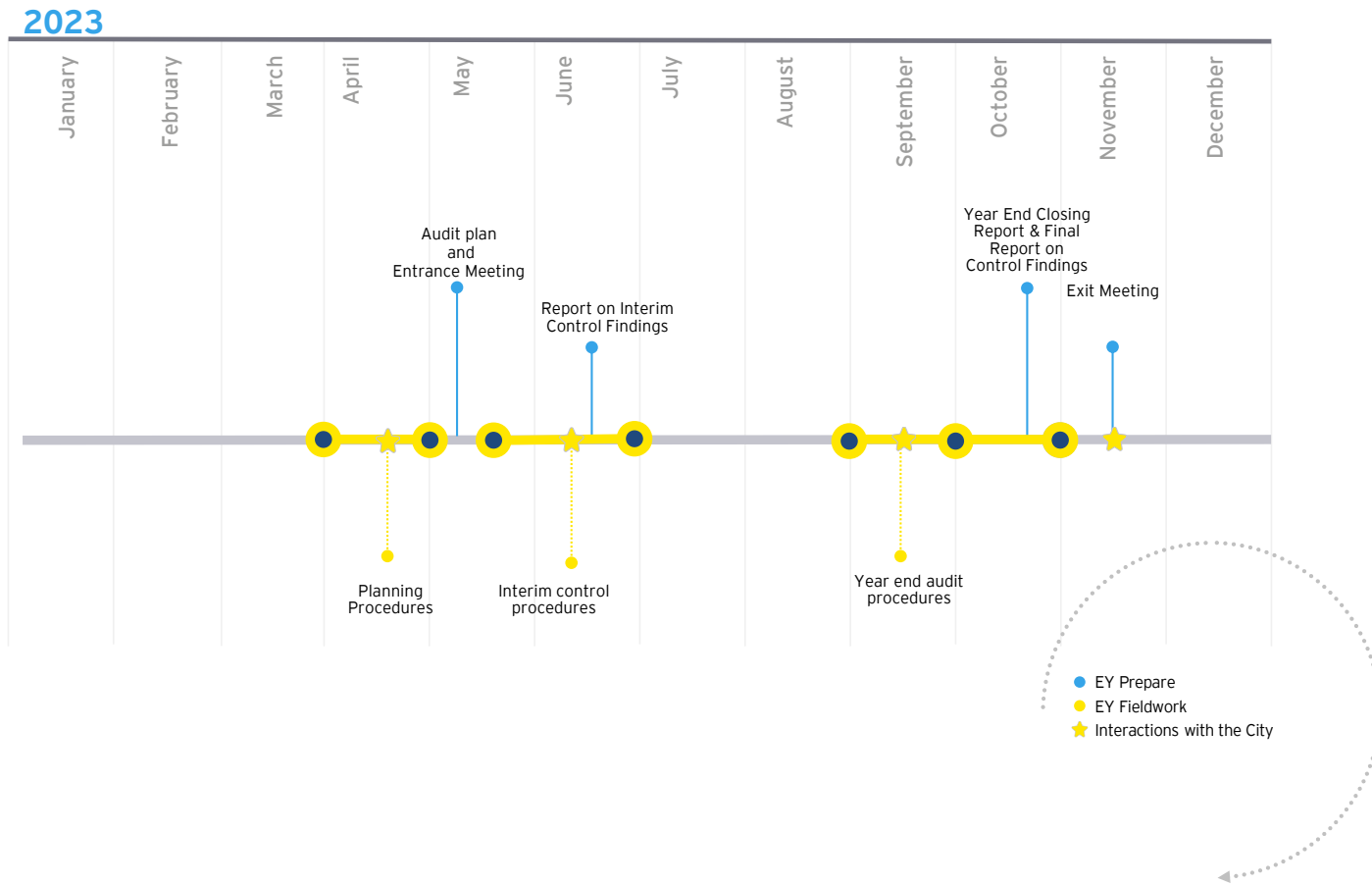
Further we have incorporated our embedded specialists from our other service lines to support our planned audit procedures.



EY | [Company ABC] | For the Year ending [Date]




Engagement Execution



City of Perth
For the year ending 30 June 2023


Executive summary	Areas of audit focus	Audit approach	Your EY team	Engagement execution	Appendices
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Appendices



Independence
How we are meeting your independence requirements.

→



Data security and privacy
Our digital audit is supported by a well-articulated data privacy and information security strategy.

→

City of Perth
For the year ending 30 June 2023

Executive summary	Areas of audit focus	Audit approach	Your EY team	Engagement execution	Appendices
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Independence

Independence is fundamental to EY as our ongoing reputation and success is connected to our ability to meet both City of Perth’s and broader regulatory independence requirements.

We have consistently complied with all professional regulations relating to auditor independence, including those outlined in APES 110 Code of Ethics for Professional Accountants.

Accordingly, we ensure that there are controls in place and actions taken on a regular basis that mitigate any risks to our independence.

There are no matters that, in our professional judgement, bear on our independence which need to be disclosed to the Audit Committee.



City of Perth
For the year ending 30 June 2023

Executive summary

Areas of audit focus

Audit approach

Your EY team

Engagement execution

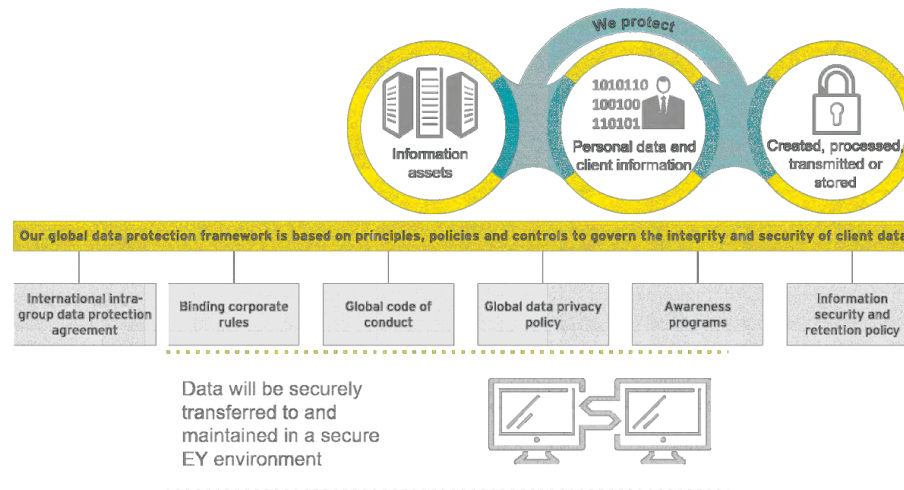
Appendices

Data security and privacy

Our ability to provide seamless, consistent, high-quality client service worldwide is supported by a well-articulated data privacy and information security strategy.

For the audit of City of Perth the following applies:

- ▶ Access to EY Canvas is restricted to members of the engagement team only.
- ▶ Audit relevant information is transferred to EY securely via EY Canvas Client Portal



[EY's approach to data protection and information security](#)

Executive summary	Areas of audit focus	Audit approach	Your EY team	Engagement execution	Appendices
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Other Communications - Revised ISA 315 - Impact on the 2023 audit

Summary of key changes

The revisions to the auditing standard on risk assessment (ISA 315) are effective for the current period audit. The effects are far-reaching, particularly in our risk assessment of the IT environment. The following are the main areas of the revisions.

1 Understanding the IT environment, including IT general controls

- ▶ Regardless of whether we plan to rely on controls, new requirements to:
 - ▶ Understand the IT environment (applications, infrastructure and IT processes) that support key business processes.
 - ▶ Identify specific IT risks, and evaluate design and implementation of management's IT general controls ("ITGCs") that address those risks.

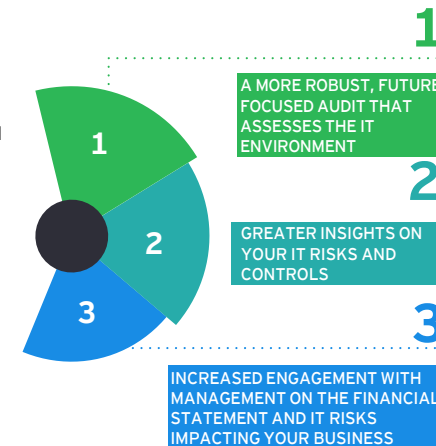
2 Evaluation of internal control

- ▶ Procedures to obtain an understanding of and evaluate internal control to extend beyond enquiry and include observation and inspection.
- ▶ This will include understanding whether those charged with governance have created and maintained a culture of honesty and integrity.

So what does this mean?

We have upskilled our people, invested in technology and expanded our audit programs to respond to these incremental changes to auditing standards.

We stay focused on the risks that impact your business and provide feedback and insights to management and the Board.



How COP's audit is impacted

COP uses a number of systems for various processes. The level of effort required to achieve the desired outcomes of this new standard will be required to be assessed. Additional documentation will be required when assessing IT General Controls reliance approach.

EY | Building a better working world

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

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Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

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ED 0223

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ey.com



16.2 Discretionary Sponsorship and Grant Funding

Responsible Officer	Natasha Balderston – Audit and Risk Manager
Voting Requirements	Simple Majority
Attachments	Attachment 16.2A – Discretionary Grants Funding Internal Audit Report ↓  Attachment 16.2B – Discretionary Grants Funding - signed audit scope ↓ 

Purpose

To provide an overview of the results from the Discretionary Sponsorship and Grant Funding audit and to consider this report for recommendation to Council for approval at the Ordinary Council Meeting on 30 May 2023.

Recommendation

That the Audit and Risk Committee recommends that Council RECEIVES the Discretionary Sponsorship and Grant Funding Internal Audit Report (Attachment 16.2A), including the management comments and the proposed due dates and Health Check checklist (Attachment 16.2B).

Background

1. At its Ordinary Council Meeting held on 27 September 2022, Council approved the FY 2022/23 Annual Internal Audit Plan (“Plan”) on the recommendation of the Audit and Risk Committee.
2. This Plan included an audit of the City of Perth’s (“the City’s”) Discretionary Sponsorship and Grant Funding processes in response to recommendations made in the *Inquiry into the City of Perth*.
3. An internal audit of Discretionary Grant Funding was previously undertaken by KPMG in June 2022, which focused on assessing the City’s governance frameworks, management processes, and continuous improvement initiatives for dealing with discretionary grant funding arrangements.
4. The City engaged with Moore Australia (WA) Pty Ltd (“Moore Australia”) on 19 October 2022 to review the City’s Discretionary Grant Funding for FY 2022/23.
5. Moore Australia held an entrance meeting with the General Manager Community Development, Alliance Manager City Events, Coordinator Sponsorships, and Manager Audit and Risk to discuss the objectives, scope, and timeframes for this audit. The agreed upon scope for the audit is included as **Attachment 16.2B**.
6. The Manager Audit and Risk also requested that the external audit team prepare a “Before and After Implementation of the Recommendations to the Discretionary Grants Funding Process Flowchart” and a “Health-Check checklist” for use in internal reviews of the process.

Discussion

7. The internal audit assessed the City’s Discretionary Sponsorship and Grants Funding processes against the *WA Grants Administration Guidelines 2022*.
8. A maturity assessment was also requested by the General Manager Community Development. The *Queensland Auditor General Grant Management Maturity Model* was deemed to be the most appropriate model to use for this assessment as there is currently no WA grants administration maturity model. The Queensland model was the only Australian public sector grants administration maturity model which the auditors were aware of at the time of the engagement.
9. The City was measured against four (4) levels of maturity and was assessed as follows:
 - a. Level 4: Optimised – four (4) criteria assessed at this level.
 - b. Level 3: Integrated – fifteen (15) criteria assessed at this level.
 - c. Level 2: Established – thirteen (13) criteria assessed at this level.
 - d. Level 1: Developing – one (1) criteria assessed at this level.
10. Overall, the City’s grant administration maturity was rated at **Level 2 – Established**. A detailed maturity assessment is referenced in *Appendix 2 - Grants Management Maturity Model Assessment* of the audit report.
11. The audit identified a positive observation that the City had a Grants & Sponsorship – End to End Process flowchart, which includes the City’s documented standard operating procedures for grants and sponsorships, which broadly aligns with the Western Australian Grants Administration Guidelines 2022 and the Queensland Grant Management Maturity Model.
12. Moore Australia has also prepared a Discretionary Grant Funding Health-Check Tool (“Checklist”), through which the City can assess the effectiveness of the current process and identify any improvement

opportunities. The Checklist is included in the Internal Audit Report as *Appendix 3 – Discretionary Grant Funding Health Check Tool*.

13. The audit identified nine (9) key findings (relating to high and medium risk rated issues). The table below provides a summary of these findings, the inherent risks ratings, and the residual risk ratings:

No.	Findings	Inherent Risk Rating	Residual Risk Rating
i.	Financial interest not declared in the Ordinary Council Meeting	High	Medium
ii.	Inaccurate Employee Gift Register published on the City's website.	High	Medium
iii.	Lack of consistent monitoring of the Terms and Conditions of grant agreements.	High	Medium
iv.	Lack of due diligence within the application eligibility check process.	Medium	Medium
v.	Lack of formal risk assessments.	Medium	Medium
vi.	Inconsistent application of the Grants and Sponsorship process.	Medium	Low
vii.	Inadequate lobbying management.	Medium	Low
viii.	Lack of formal training for employees on the end-to-end grant and sponsorship process.	Medium	Low
ix.	Lack of formal Key Performance Indicators regarding Discretionary Grant funding.	Medium	Low

14. The Inherent risk rating represents the current amount of risk that exists in the process and the residual risk rating represents the remaining risk level after the recommendations have been implemented.

15. Thirty (30) recommendations were made to address these findings, of which:

- a. Four (4) recommendations were for the Council Governance and Policy.
- b. Two (2) recommendations were for the Corporate Planning and Performance team.
- c. Twenty-four (24) recommendations were for the City Events team.

16. All recommendations have been accepted by Management except for three (3). They are as follows:

No.	Recommendation	Management Comment
1.	Investigate and correct, through explanatory file notes, the thirteen (13) discrepancies	Disagree. The City has learnt from this recommendation. The current process has been reviewed,

	<p>identified and report the results to the Audit and Risk Committee on a timely basis.</p>	<p>with the aim of reducing the risk of re-occurrence by strengthening the current process.</p> <p>The effort to correct these matters would not reduce the City's risk and it would be more prudent for the team to address this within the actions relating to Recommendations 8, 9, 10, 11.</p>
<p>2.</p>	<p>Ensure all application and agreement forms include a section for the applicant's position name and title.</p>	<p>Agree. Will update application form only.</p> <p>Disagree with updating agreement forms.</p> <p>Agreement templates have been developed by external legal practitioners and already contain execution blocks that meet our legal requirements.</p>
<p>3.</p>	<p>Establish and implement formal KPIs for discretionary grants funding to be followed by the City to</p>	<p>Disagree.</p> <p>The City currently reports on timeliness, and</p>

	<p>measure performance against the City's goals and objectives.</p>	<p>adherence to pillars. Agreed. It is agreed to amend the End-to-End process to clarify the reporting approach to CEO and Elected Members. ELT to approve the reporting approach.</p>
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17. The audit also identified nine (9) observations (low-risk rated findings) which fall within the City's risk appetite. Fourteen (14) remediation strategies were made to address these observations.
18. All remediation strategies have been accepted by Management.
19. Once the report, recommendations, management comments, and due dates have been received by the Audit and Risk Committee and Council, this information will be inputted into the audit log for tracking. Implementation of these recommendations will be verified as part of the standard verification process undertaken by the Internal Audit Team, and progress will be reported back to the Audit and Risk Committee in a timely manner.
20. Please find the detailed draft Discretionary Sponsorship and Grant Funding audit report in **Attachment 16.2A**.

Stakeholder Engagement

21. Prior to and during the engagement, information, and documentation was requested from General Manager Community Development, Alliance Manager City Events, Coordinator Sponsorships, Alliance Manager Corporate Planning and Performance, Alliance Manager Council Governance and Policy, and Manager Audit and Risk.

Decision Implications

22. The acceptance of the recommendation made by ARC on this report will assist in ensuring that the recommendations in the audit report will be implemented in a timely manner and achieve the improvements intended by its implementations.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	Nil.

Legislation, Delegation of Authority and Policy	
Legislation:	<i>Local Government (Audit) Regulations 1996</i>
Authority of Council/CEO:	As the Committee has no delegated authority, Council is required to approve changes to timeframes.
Policy:	Nil.

Financial Implications

Nil.

Further Information

23. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows:

	Question	Response
1.	Who are Moore and why are we using them instead of more renowned firms? Has the Council endorsed their appointment?	Moore Australia is a mid-tier audit firm with experience working in local government. The City went out to RFQ for each audit undertaken. Moore Australia and Stantons responded to the RFQ, and the panel decided that Moore Australia was assessed as the most suitable supplier.




Final Internal Audit Report

Audit Name: Discretionary Sponsorship and Grant Funding
Year of Audit: FY 22/23
Primary Contact: Manager Audit and Risk
Primary Alliance: Community Development
Stakeholders: General Manager Community Development
Alliance Manager City Events

Internal Audit Report prepared by:

Name	Position	Signature	Date
Michelle Shafizadeh	Director		17.04.2023

Internal Audit Report reviewed and endorsed by:

Name	Position	Signature	Date
Dale Page	Acting General Manager Community Development		20/4/23
Lisa Robertson	Acting Alliance Manager City Events		20/4/23
Natasha Balderston	Manager Audit and Risk		21/04/23

Executive Summary

Background

Grants are a means by which local government can engage with the private sector, community groups, individuals, and other public sector institutions to advance shared policy objectives. However, the discretion to allocate government funding, creates a risk, in that the allocation of grants can be left open to influence, improper process, and distribution bias.

The City of Perth (“the City”) is committed to supporting a wide range of activities, projects, and programs to benefit the local community through its grants program. The City currently offers over \$6 million a year in the form of Grants and Sponsorships in support of unique initiatives to revitalize the City. These initiatives aim to contribute to the City’s aspiration to become a more Liveable, Sustainable, and Prosperous place to live and work.

As part of the City’s Annual Internal Audit Plan, and in the spirit of the Inquiry recommendations, the City appointed Moore Australia (WA) Pty Ltd (“Moore Australia”) to perform a review of the City’s Discretionary Grant Funding for the FY 2022/23. A previous audit was performed in FY 2021/22 which primarily covered the administration of discretionary grants finding.

Objective

The objective of the internal audit was to review the end-to-end Sponsorship and Grants Funding process from a governance perspective, ensuring integrity, transparency, and oversight in relation to the distribution of funds and communications around this process.

Audit Methodology

The internal audit adopted its standard audit methodology as outline below:

Work completed to date:

1. On 19 October 2022, an entrance meeting was held with the General Manager Community Development, Alliance Manager City Events, Coordinator Sponsorships and Manager Audit and Risk to discuss the objectives, audit scope and timeframes.
2. Meetings were held during the audit with key stakeholders responsible for the discretionary grants funding key activities.
3. Prior to and during the engagement, information relating to grants, sponsorships and declaration of interest and gifts was requested from the relevant Business Units. This included, but was not limited to, policies, procedures, guidelines, strategies, plans, and registers.
4. Audit fieldwork was undertaken.
5. Information was gathered and collated in working papers, before being analysed and tested on a sample basis and assessed against the *WA Grants Administration Guidelines 2022* and the *Queensland Auditor General Grant Management Maturity Model*. Any issues discovered during the audit were discussed with the relevant stakeholders.

Executive Summary

Audit Methodology (cont.)

6. Preliminary findings and recommendations were developed and discussed with the Alliance Manager City Events and Coordinator Sponsorships.
7. A draft report of these preliminary findings and recommendations was prepared and issued to Manager Audit and Risk.
8. An exit meeting was undertaken with the General Manager Community Development, Alliance Manager City Events, Coordinator Sponsorship, Alliance Manager Corporate Planning and Performance, Corporate Governance Lead and Manager Audit and Risk to discuss the draft findings and outcomes.
9. Management comments including responsibilities and target dates were obtained from the General Manager Community Development and the Alliance Manager City Events during the exit meeting.

Next steps:

10. The final draft internal audit report with draft management comments will be presented to the Executive Leadership Team for review and endorsement.
11. The final internal audit report will be presented to the Audit and Risk Committee.
12. The audit log will be updated by the Audit and Risk Business Unit with agreed recommendations, responsible officers, and timeframes.

The recommendations within CGR will form part of the internal audit recommendation monitoring and implementation validation process.

Audit Scope

The scope of this internal audit was to perform an end-to-end review of the process for managing Discretionary Sponsorship and Grant Funding including, but not limited to, the following areas:

1. Discretionary Sponsorship and Grant Funding Framework, including policies and procedures and its implementation within the City.
2. Communication between the City and the public relating to sponsorship and grant funding opportunities.
3. Assessment of the establishment, application, assessment, approval, monitoring, and evaluation processes.
4. Management of risks specific to discretionary sponsorship and grants funding, such as how best to manage conflicts of interest between the City and grant recipients and applicants.
5. Monitoring and reporting, *inter alia*, the progress, budget spent and compliance of the discretionary sponsorship and grants funding program, to the Executive Leadership Team, Audit and Risk Committee, and Council.

Executive Summary (cont.)

Audit Scope (cont.)

6. Extent of alignment with the *City of Perth Act 2016, Local Government Act 1995*, as well as better practice principles such as the [Western Australian Grants Administration Guidelines 2022](#) and the [Queensland Grant Management Maturity Model issued by the Queensland Audit Office](#).
7. Assessment of the City's maturity of its current Discretionary Sponsorship and Grant Funding process.
8. Development of a Discretionary Sponsorship and Grants Funding "Health Check" Checklist for the City's internal use.

We have also been asked by the Manager Audit and Risk to include a before and after recommendations flow chart which showcases the difference in the process, should all the recommendations be accepted and implemented. This was requested subsequent to the signed scoping documenting being finalised.

Scope exclusions

Investigation into any anomalies identified during the audit were excluded from the scope.

Scope Limitations

Our work was limited by the following:

1. The scope only included the grants and sponsorships listed below, as agreed with Management:
 - a. Major Events and Festivals Sponsorship
 - b. Economic Development Sponsorship
 - c. Arts and Culture Sponsorship
 - d. Business Improvement Grants
 - e. Events Sponsorship
 - f. Local Activation Grants
 - g. Small Business Bound Back Grants
 - h. Safer Spaces Grants
2. The scope of our services (Moore Australia) and any deliverables will be limited to carrying out internal audit assignments in accordance with the approved Engagement Letter. We will only cover the scope of work approved by the Audit and Risk Committee, with the exception of additional areas being included under the specific agreement and approved by the Audit and Risk Committee.
3. The scope of work for this engagement was approved by Management in the Statement of Scope signed on 26 October 2022.
4. Due to the inherent limitations of any internal control structure, we do not warrant that all weaknesses, fraud, error, or non-compliance in the City's control structures were detected during the Engagement.

Executive Summary (cont.)

Scope Limitations (cont.)

- a. Any testing under the Engagement is performed on a sample basis and is not conducted continuously.
 - b. Any projections as to the assessment of the control structures in future periods are subject to the risk that the structures may become inadequate as a result of changes in conditions, or their degree of compliance deteriorating.
5. We conducted appropriate tests of key controls within our scope. Our findings only relate to the period of testing undertaken during our review and cannot be relied upon to be representative of the operation of control procedures prior to or after this period. We have relied solely on the information and documentation provided to us by the City and have not performed a review on the authenticity of the information and data provided. There is a risk the information may have been altered prior to being provided to Moore Australia and there is a risk that this may not have been identified by Moore Australia. This could impact the results reported.

Risks

Preliminary risks identified were as follows:

1. Misalignment between the strategic priorities of the City and the sponsorship and grant program and its budget allocation.
2. Failure to maintain the integrity of the sponsorship and grant program through consistent application of established policies and processes, including adhering to agreement terms from both parties.
3. Inability to manage stakeholder expectations in an equitable and transparent way, with clear application and approval outcomes.
4. Failure to balance streamlined customer-focused funding processes with good governance.
5. Financial loss due to applicant's non-delivery of projects.

Overall Findings

We found the Discretionary Sponsorship and Grants Funding process to be sound and well documented, however, we have identified opportunities to improve the integrity and transparency of the overall process.

Further to the above, the audit also assessed the maturity of the City's Discretionary Sponsorship and Grants Funding processes and found, as per the table below, the City's overall current maturity is at **Level 2 – Established**.

As per the table below, the maturity model provides four (4) levels of maturity which includes thirty-four (34) questions for each level of maturity.

Executive Summary (cont.)

Overall Findings (cont.)

The audit provided a maturity level on each question and although there are more questions rated as **Level 3 – Integrated**, the audit found more issues within **Level 2 Established** that prohibited a **Level 3 – Integrated** maturity rating.

Maturity Level	Overall Description of Maturity Level	No of Questions assessed at this Maturity Level.
Level 1 – Developing	Grant program is in a developing stage with no governance framework in place	2
Level 2 – Established	Grant program established with some published information and governance processes in place	13
Level 3 – Integrated	Grant program established with specific, concise, and realistic objectives and outcomes with an established and robust governance framework	15
Level 4 – Optimised	Grant program established with an evaluation strategy, clear performance measures which robustly measure the impact of the grant program, risk are actively monitored and managed and a robust integrated governance framework that drives accountability	4

*The detailed maturity assessment can be found in **Appendix 2 – Grants Management Maturity Model Assessment***

Good practices identified

The Grants & Sponsorship – End to End Process flowchart, which is the City's documented standard operating procedures for grants and sponsorships, broadly aligns with the [Western Australian Grants Administration Guidelines 2022](#) and the [Queensland Grant Management Maturity Model](#).

Additionally, we made the following observations:

1. Eligibility criteria is available online to potential applicants.
2. Successful and unsuccessful applicants are notified of the outcome of the application assessment.
3. Grants administrators are electronically advised of applications received and an electronic workflow is in place to responsible officers for appraisal.
4. The City occasionally uses the expertise of other departments such as DLGSC and Lotterywest.

Executive Summary (cont.)

Summary of key findings:

We have identified the following nine (9) findings:

1. Financial interest not declared in the Ordinary Council Meeting.
2. Inaccurate Employee Gift Register published on the City's website.
3. Lack of consistent monitoring of the Terms and Conditions of grant agreements.
4. Lack of due diligence within the application eligibility check process.
5. Lack of formal risk assessments.
6. Inconsistent application for the Grants and Sponsorship process.
7. Inadequate lobbying management.
8. Lack of formal training for employees on the end-to-end grant and sponsorship process.
9. Lack of formal Key Performance Indicators regarding Discretionary Grant funding

Summary of observations (low risk):

We have identified the following nine (9) observations:

1. Discrepancy between the Annual Reporting Data and the Sponsorship Master Database.
2. Data anomalies within the City's Gift Register, dated 3 February 2021 to 27 December 2021.
3. Downloaded SmartyGrants forms are not embedded with user identification information.
4. No documents are maintained to evidence the collaboration between the Sponsorship team and other government and non-government organisations on the City's grant and sponsorship program.
5. Lack of clarity over what is considered appropriate consultation with applicants outside the normal process.
6. Lack of grant program outcome awareness campaign.
7. Lack of formal approved procedure to determine payment milestones.
8. Lack of transparency in declaring involvement as a board or committee member in another entity.
9. Inconsistent grants and sponsorship recordkeeping practices.

Executive Summary (cont.)

Maturity Assessment:

We have assessed the City's Discretionary Grants Funding process against better practice principles adapted from the:

1. Queensland Audit Office's ("QAO") Grant Management Maturity Model assessment tool published on the QAO website.
2. WA Office of the Auditor General report entitled Grants Administration and tabled in Parliament in January 2021.
3. WA Grants Administration Guidelines 2022.

QAO developed the Grants Management Maturity Model after research into grants management internal controls in Australia and overseas. The model includes thirty-five (35) questions and outlines four (4) levels of maturity. They are as follows:

Developing

Grant program is in a developing stage with no governance framework in place.

Established

Grant program established with some published information and governance processes in place.

Integrated

Grant program established with specific, concise, and realistic objectives and outcomes with an established and robust governance framework.

Optimised

Grant program established with an evaluation strategy, clear performance measures which robustly measure the impact of the grant program, risk are actively monitored and managed and a robust integrated governance framework that drives accountability.

The maturity of the City's Discretionary Grants Funding process was measured across the following five (5) key attributes of grants management:

- a. Establishing a grant and/or sponsorship program.
- b. Applying for a grant and/or sponsorship program.
- c. Approving and making grants and/or sponsorship payments.
- d. Acquitting grant disbursement.
- e. Monitoring and evaluating the grant program performance.

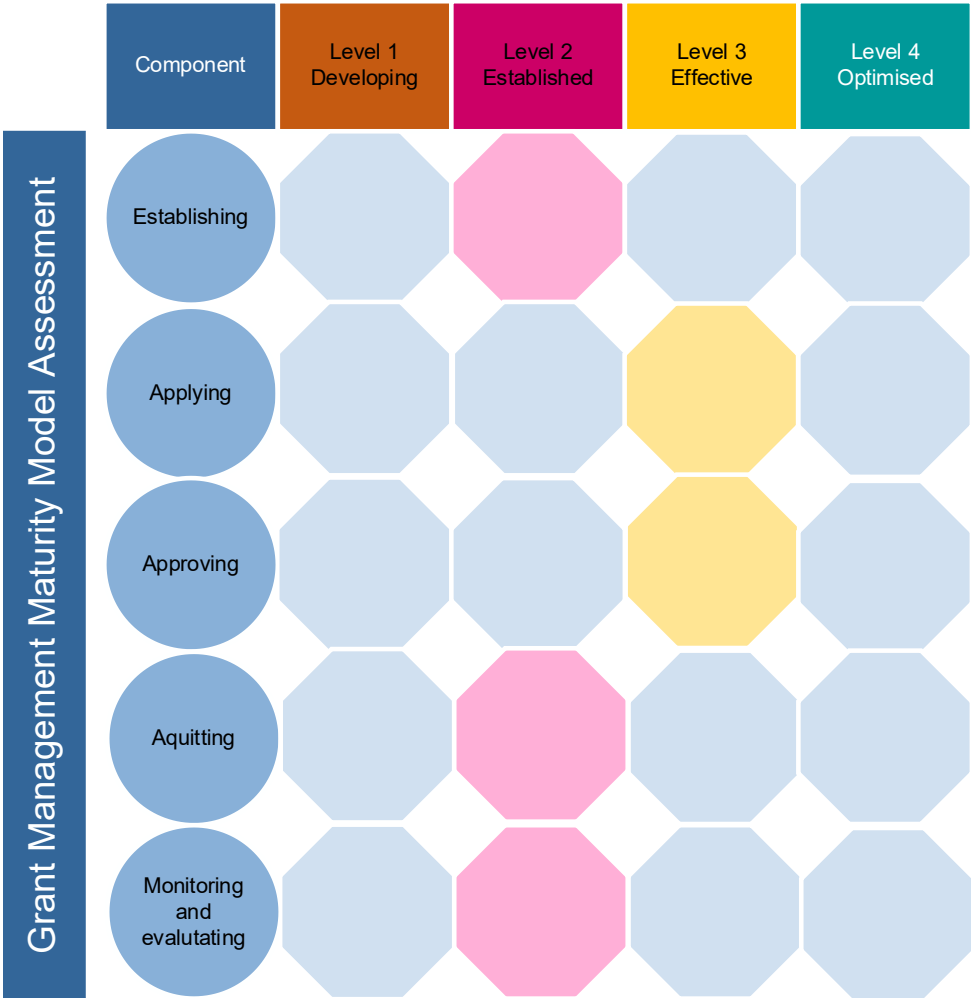
The overall maturity of the City's Discretionary Grant Funding process has been rated **Level 2 – Established**.

Executive Summary (cont.)

Maturity Assessment:

The results of the assessment are outlined in the **Diagram 1 - Grant Management Maturity Model Assessment** below. We have included our detailed maturity assessment in **Appendix 2 – Grants Management Maturity Model Assessment**.

Diagram 1 - Grant Management Maturity Model Assessment



Executive Summary (cont.)

Health-Check Checklist:

We have prepared a Discretionary Grant Funding Health-Check Tool ("Checklist"), as a comprehensive way for the City to assess the effectiveness of the current process, and to identify improvement opportunities within the processes.

This checklist is primarily based on guidance from better practice principles from both Western Australia and Queensland and is heavily based on the above three documents.

We recognise that City's vary significantly in terms of size, spend and risk profile. The checklist should only be used in a manner that is proportionate to the size and capacity of the City, and the complexity and risk profile of the City.

The checklist will assist the City in enhancing and improving its Discretionary Grant Funding maturity from its current maturity **Level 2 – Established** to either a **Level 3 – Effective** or **Level 4 – Optimised**.

We have included the Checklist in **Appendix 3 – Discretionary Grant Funding Health Check Tool**.

Before and After Implementation of Recommendations Flow Chart of Grants Process

As per the below "*Detailed Key Findings*" section of this report, we have identified findings and made recommendations to help with strengthening the Discretionary Grants Funding control environment and enhance the integrity of the overall process.

We have been requested by the Manager Audit and Risk to prepare a "Before and After Implementation of the Recommendations to the Discretionary Grants Funding Process Flowchart".

Based on the findings and recommendations made in this report, we have updated the Discretionary Grants Funding Process Flowchart to include the actions/steps to be taken during the process, should all the recommendations be adequately implemented.

We have not included the *End-to-End Process Flowchart – After Recommendations* document in this report. This has been provided separately to the Manager Audit and Risk for consideration by the Coordinator Sponsorship, Alliance Manager City Events and the General Manager Community Development.

Executive Summary (cont.)

Overall Risk Rating for the Audit:

A summary of the risk rating for Discretionary Grants Funding internal audit findings are set out in the table below:

No.	Finding	Current Risk Rating	Residual Risk Rating*
1	Financial Interest not declared in the Ordinary Council Meeting	High	Medium
2	Inaccurate Employee Gift Register published on the City's website	High	Medium
3	Lack of consistent monitoring of the Terms and Conditions of grant agreements	High	Medium
4	Lack of due diligence within the application eligibility check process	Medium	Medium
5	Lack of formal risk assessments	Medium	Medium
6	Inconsistent application of the Grants and Sponsorship process	Medium	Low
7	Inadequate lobbying management	Medium	Low
8	Lack of formal training for employees on the end-to-end grant and sponsorship process	Medium	Low
9	Lack of formal Key Performance Indicators relating to discretionary grant funding	Medium	Low

* Residual risk ratings take into account that the mitigation measures (i.e., audit recommendations) have been implemented in full.

During the audit, we have also identified improvement opportunities in the Discretionary Grants Funding process, which are considered low risk. Details of the observations can be found under the section "Observations" within the report.

Discretionary Grant Funding is inherently high risk due to the discretionary nature of the function and the large amounts of monies involved in the process. The risks are best managed through a transparent process which focuses on ensuring integrity and withstanding public scrutiny.

However, even with the most robust controls, the consequences of lobbying, undeclared interests, and the inconsistent application of documented procedures, exposes the City to significant reputational and financial risks.

Executive Summary (cont.)

Overall Risk Rating for the Audit (cont.):

This is also related to the use of public funds for Discretionary Grant Funding, and the fact that some of the grants and sponsorships have a value greater than \$1,000,000.

Internal Audit considered the inherent position of this process and the issues identified in the audit to determine the likelihood and consequences to the organisation as follows:

Category	Assessment	Definition
Likelihood	Possible	Will probably occur in most circumstances (at least once per year)
Consequence	Major	<ul style="list-style-type: none"> • Significant outcry from public. • Significant negative state level media coverage. • High level of customer complaints over a sustained period.

As a result, the current internal process has been rated as **High** risk.

The implementation of the recommendations would reduce the likelihood of the control weaknesses eventuating to **Unlikely** while the consequences would remain at **Major**. The residual risk after implementing the recommendations in full would reduce to **Medium**.

It is important to recognise that human behaviour can have a significant impact, both positive and negative, on the Discretionary Grants Funding process. While the controls aim to reduce the likelihood of risks eventuating, it is unable to predict or change human behaviour. The City can only implement strong preventative and detective controls to ensure that inappropriate behaviour is prevented through encouraging a strong code of conduct and ethical decision making.

The following sections of the report provide more detail in relation to the key findings and observations. Each of the findings include the current risk rating and an indication of the residual risk should the recommendations be fully implemented.

Detailed Key Findings

Finding 1: Financial Interest not declared in the Ordinary Council Meeting		
Scope Element: 4		
Management of risks specific to discretionary sponsorship and grants funding such as conflicts of interest.		
Inherent Risk Rating: High	Likelihood: Likely	Consequences: Major
Discussion:		
<p>Grants and sponsorship programs with a value of more than \$15,000 in value must be approved by Council, as required by the <i>Internal Sponsorship and Grant – End to End Process Flowchart</i>.</p> <p>The <i>Local Government Act 1995</i> (“the Act”), <i>Subdivision 1 – Disclosure of financial interests in matters affecting local government decisions</i> requires Council members to declare direct or indirect financial interests and / or proximity interests. It further requires Council members to declare their interest in matters to be discussed at the Council meeting either through a written notice to the CEO before the meeting or at the meeting immediately before the matter is discussed.</p> <p>The Act further states that a member who makes a disclosure under section 5.65 must not preside at the part of the meeting relating to the matter and should not participate in or be present during any discussion or decision-making procedures relating to the matter.</p> <p>The above legislative requirements have been recorded in both the City’s Outgoing Sponsorships and Grants policy and the Code of Conduct for Council Members, Committee Members and Candidates. This Code has been acknowledged and signed by all Councillors.</p> <p>On 2 November 2022, we extracted and conducted an analysis of the “<i>Financial and Non-Financial Interest Register - Interests disclosed at Ordinary and Special Council Meetings by current City of Perth Council Members and CEO since 30 June 2016</i>” from the City’s website. Our analysis identified three hundred and eighty-five (385) declarations of interest made by Council members, of which, fifty-seven (57) declarations were made related to grant application approvals within the audit period.</p> <p>Through our analysis, we found one (1) instance where a financial interest declaration was made by a Councillor on 19 April 2022 in the “Agenda Briefing Session”, where the financial interest was not declared in the Ordinary Council Meeting (“OCM”) on 26 April 2022. The Councillor was involved in approving the sponsorship and did not leave the meeting for the specific agenda item. The nature of this interest related to an individual, who was part of an entity who applied for a sponsorship and who had donated to the Councillor’s election campaign.</p> <p>We noted that a similar financial interest, involving the same sponsorship applicant and Councillor was declared in the OCM held on 26 October 2021 where the Councillor recused themselves from the process.</p> <p>Further, the same Councillor also declared the same financial interest in the “Agenda Briefing Session” dated 22 March 2022, however, the Councillor was an apology at the associated OCM.</p> <p>From information gathered during an interview with the Councillor of interest, we came to understand that prior to the commencement of the OCM on 26 April 2022, the Councillor was advised by another Councillor that because the individual only had involvement with the entity applying for the sponsorship and was not part of the entity, the Councillor was not required to declare the interest.</p> <p>The Councillor acknowledged that this discussion and the decision not to declare the interest have not been documented in the OCM minutes and potentially should have been recorded for transparency.</p>		

Detailed Key Findings (cont.)

Finding 1: Financial Interest not declared in the Ordinary Council Meeting (cont.)			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding such as conflicts of interest.			
Inherent Risk Rating: High	Likelihood: Likely	Consequences: Major	
Discussion:			
<p>Through our discussions and review of the relevant documentation, it was also identified that because the information provided on grant or sponsorship applicants within the Council Agenda is limited, Council members are not always clear on when to declare potential conflict of interests. We have reviewed the Council Agenda papers and noted that the Council Agenda papers only list the name of the applicant (entity) and not details of the owners and/ or directors of the specific entity. It is therefore potentially difficult for a Councillor to determine if a conflict of interest exists and should be declared.</p> <p>It is vital for the City and Council to ensure appropriate declarations are made and managed at every OCM as this was a focus area in the <i>Inquiry into the City of Perth</i>, where the following risks were identified:</p> <ul style="list-style-type: none"> • Gifts, especially tickets to events, which were routinely given by sponsored organisations and accepted by Council members, potentially impacting the independence of their decision-making; and • Some Council members attempting to ensure the City allocated money to organisations and events with which they had a personal connection. 			
Recommendation	Responsible Person	Management Comment	Due Date
1. Provide refresher training to all Councillors on the declaration of interests and specifically what, when and how to declare any perceived, potential, or actual conflicts of interest.	Alliance Manager Council Governance and Policy	Agreed. Training offered on 29 November 2022 EMS by McLeods Solicitors. Video of the training was uploaded, and evaluation was undertaken.	Completed-Awaiting Verification
2. Councillors must formally document all discussions, advice and decisions made before, during or after OCM to ensure transparency. This includes discussions relating to conflict of interests and gifts, benefits, and hospitality.	Alliance Manager Council Governance and Policy	Agreed. Reminder of recordkeeping disseminated to elected members on 31 January 2023 via CIBN.	Completed-Awaiting Verification

Detailed Key Findings (cont.)

Finding 1: Financial Interest not declared in the Ordinary Council Meeting (cont.)			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding such as conflicts of interest.			
Inherent Risk Rating: High		Likelihood: Likely	Consequences: Major
Recommendation	Responsible Person	Management Comment	Due Date
3. Consider amending the Council Agenda papers to include more detailed information on persons directly involved with the applicant/organisation to improve the ability of Councillors to make informed declarations of interests.	Alliance Manager City Events	<p>Agreed to review</p> <p>The City will examine and provide a report to the CEO.</p> <p>Further actions will be determined based on the outcome of the report. The City will update the management comments and report back to the ARC once the outcome of the report has been considered to determine if the recommendation will be implemented or disagreed to.</p> <p>Should the outcome of the report support the recommendation, it will be implemented by 28 February 2024.</p>	<p>1 July 2023</p> <p>28 February 2024</p>
Residual Risk Rating: Medium		Likelihood: Unlikely	Consequences: Major

Detailed Key Findings (cont.)

Finding 2: Inaccurate Employee Gift Register Published on the City’s Website		
Scope Element: 4		
Management of risks specific to discretionary sponsorship and grants funding such as conflicts of interest.		
Inherent Risk Rating: High	Likelihood: Likely	Consequences: Moderate
Discussion:		
<p>The City’s Code of Conduct for Employees requires employees to make a written disclosure of a gift, benefit or hospitality received directly to the Corporate Governance Team. It also states that these disclosures will be recorded, stored, managed and used in accordance with City policies and procedures.</p> <p>The City currently maintains an employee gift register which dates back to 27 December 2021. This register captures the following details:</p> <ol style="list-style-type: none"> a) Date gift received b) Name of the gift recipient c) Gift Recipient Position title d) Gift Giver Name e) Gift Giver Entity f) Gift Details Description g) Gift Details Value h) Nature of relationship between the Gift Giver and Gift Recipient i) Nature of relationship between the Gift Giver and City of Perth j) Outcome <p>On 4 November 2022, we extracted the “City of Perth – Gift Register” from the City’s website and analysed the register, focusing on declarations made by the relevant Sponsorship Team Officers and Grant Assessors only.</p> <p>We have identified sixteen (16) gifts declared amongst nine (9) Sponsorship Team Officers and Grant Assessors, with a total value of \$1511, including a gift with an “Unknown” value.</p> <p>Of the sixteen (16) gifts declared, only five (5) related to the sponsorship or grants program. Of the five (5) declarations made, four (4) were accepted and one (1) was declined by their respective recipients. We did not identify any issues with the declarations made by the Officers.</p> <p>On 11 November 2022, we received a new and updated version of the employee gift register via email from Corporate Governance and were informed that the gift register published on the City’s website “did not configure correctly” and mistakes were identified within the published gift register.</p> <p>We analysed the updated gift register provided by the City and noted that eight (8) of the sixteen (16) (50%) gift declarations made had a different outcome, as follows:</p> <ul style="list-style-type: none"> • Three (3) gifts which had been “Accepted – approved” as the outcome were now recorded as “Declined”. • One (1) gift which had been “Accepted – CEO exemption granted” as the outcome was now recorded as “Declined”. • One (1) gift which had “CEO granted exception” as the outcome was now recorded as “Surrendered”. • One (1) gift which had “CEO granted exception” as the outcome was now recorded as “Accepted”. • One (1) gift which had “Surrendered” as the outcome was now recorded as “CEO granted exception”. • One (1) gift which had “Surrendered - Given to team” as the outcome was now recorded as “CEO granted exception”. 		

Detailed Key Findings (cont.)

Finding 2: Inaccurate Employee Gift Register Published on the City’s Website (cont.)			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding such as conflicts of interest.			
Inherent Risk Rating: High	Likelihood: Likely	Consequences: Moderate	
Discussion:			
<p>Moore Australia are unsure why the information was incorrect and how the incorrect information was published. We could not confirm the approved delegation and actual approver for the register before it was published.</p> <p>The inaccurate information was published on the City’s website for an unknown period but has now been removed. Should it come to the attention of the public that information published on the City’s website were incorrect and removed, it may reduce credibility of the City in the Community.</p> <p>We acknowledge that, at the time of the audit, the City made a decision not to publish the employee gift register on the City’s website anymore as it is not a statutory requirement to do so.</p>			
Recommendation	Responsible Person	Management Comment	Due Date
4. Investigate the discrepancies between the two registers and remediate any issues.	Alliance Manager Corporate Planning and Performance	Agreed The discrepancies have been investigated and remediated.	Completed-Awaiting Verification.
5. Ensure gift registers are accurate and approved by Management.	Alliance Manager Corporate Planning and Performance	Agreed Procedures have been amended to require management to undertake regular reviews of the register to confirm accuracy.	Completed-Awaiting Verification.
Residual Risk Rating: Medium	Likelihood: Unlikely	Consequences: Moderate	

Detailed Key Findings (cont.)

Finding 3: Lack of consistent monitoring of the Terms and Conditions of Grant Agreements			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding.			
Inherent Risk Rating: High	Likelihood: Possible	Consequences: Major	
Discussion:			
<p>It is important to ensure grant and sponsorship receivers comply with the terms and conditions of the agreements entered between them and the City. This will assist the City to achieve the objectives of the Grants Program.</p> <p>Through interviews, we noted that the City does not perform consistent inspections to ensure compliance with the terms and conditions of the grant/sponsorship agreements. This is only performed on an ad-hoc basis and without set criteria to determine when, how, and at which events the inspections should take place.</p> <p>We also noted that the City does not have formalised procedures in place to guide employees in monitoring the compliance of the terms and conditions of grant/sponsorship agreements consistently.</p> <p>Furthermore, the City does not have a formal register to record the details of sponsorship or grant receivers when not complying with contractual agreements such as acquittal requirements (i.e. a Non-Compliance Register or Issues Register).</p> <p>Currently, all historic grant and sponsorship data is stored in SmartyGrants. When an applicant applies for another grant or sponsorship, SmartyGrants identifies similarities in the applicants' details with past details recorded in the system such as contact number, address or name. The Sponsorship team reviews the historic data to determine if the City had any non-compliance issues with the applicant. However, if an applicant's details have changed, SmartyGrants may not identify the entity or individual from previous applications and hence the previous non-compliance by the applicant will not be detected by the Sponsorship team.</p> <p>The lack of consistent monitoring of the terms and conditions of grants/sponsorship agreements and a formal process or procedure with set criteria to perform event inspections, increases the risk of non-compliance by grant/sponsorship receivers and not achieving the objective of the discretionary grants funding program. This may also create inconsistencies in managing non-compliances damaging the City's credibility and reputation.</p>			
Recommendation	Responsible Person	Management Comment	Due Date
<p>6. Review and implement the "Sponsorship Team attendance at sponsored activity" procedure and ensure it includes monitoring and assessment terms and conditions of grant and sponsorship agreements.</p> <p>The procedure should also include a process on how to manage non-compliances.</p>	Alliance Manager City Events	<p>Agreed.</p> <p>The procedure will be updated and signed off by Alliance Manager City Events.</p>	30 September 2023

Detailed Key Findings (cont.)

Finding 3: Lack of consistent monitoring of the Terms and Conditions of Grant Agreements (cont.)			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding.			
Inherent Risk Rating: High		Likelihood: Possible	Consequences: Major
Recommendation	Responsible Person	Management Comment	Due Date
7. Implement a formalised Discretionary Grants Funding Non-Compliance / Issues Register to record all instances of non-compliance by grant / sponsorship receivers such as non-compliance with terms and conditions, lobbying, inadequate acquittals, and / or misuse of grant funds.	Alliance Manager City Events	Agreed. The City will develop a system of recording non-compliance within Smartygrants or as a separate register. The End-to-End process to be amended and signed off by Alliance Manager City Events.	30 September 2023
Residual Risk Rating: Medium		Likelihood: Unlikely	Consequences: Major

Detailed Key Findings (cont.)

Finding 4: Lack of Due Diligence Within the Application Eligibility Check Process		
Scope Element: 4		
Management of risks specific to discretionary sponsorship and grants funding.		
Inherent Risk Rating: Medium	Likelihood: Unlikely	Consequences: Major
Discussion:		
<p>Due diligence is an investigation, audit, or review performed to confirm facts or details of a matter under consideration. Due diligence is a systematic way to analyse and mitigate risk when making decisions especially when it involves the use of public money.</p> <p>The City currently reviews and assesses grant and sponsorship applications based on the information and details provided by the applicant. The City also enters into grant agreements with these applicants based on the information and details provided.</p> <p>Through discussions and a review of documents and grant agreements, we understand the City's current process is the following:</p> <ul style="list-style-type: none"> The City check the ABN / ACN number of the entity applying for the grant or sponsorship against the Australian Business Register to ensure that the applicant organisation's name is correct and registered. The application form (SmartyGrants) requires the applicant to provide the "<i>Name of authorised person</i>", "<i>Position</i>" and "<i>Contact phone number</i>" with a notation saying, "<i>We may contact you to verify that this application is authorised by the applicant organisation</i>". The City's grant and sponsorship agreements requires the applicant signing the agreement to enter their "<i>Position Title</i>" (Business Improvement Grants), "<i>Office Held</i>" (Sponsorship Agreement) or in the case of a Corporation, the signature of a director / sole director. <p>With regards to the above, we found the following:</p> <ul style="list-style-type: none"> There is no evidence that the City contact the applicant to verify if the applicant is authorised by the applicant organisation to apply for the grant or sponsorship on behalf of the applicant organisation. The City does not perform directorship/membership searches on the applicant's organisation to ensure that the person applying for the grant or sponsorship is a director or member of the entity and is authorised to submit the application or to sign the applicable agreement. <p>Performing background checks such as directorship / membership searches will assist the City in identifying if the person applying for the grant or sponsorship is authorised to do so and is authorised to sign the agreement.</p> <p>Through discussions we understand there was an instance raised in the previous audit performed by KPMG where an events management company completed an application form on behalf of another organisation, however, that organisation was not aware of this occurring.</p> <p>We have reviewed a sample of twenty-eight (28) application forms and the associated grant agreements to compare the applicant's detail and position title to that of the person who signed the grant agreement. We identified thirteen (13) discrepancies from ten (10) of the twenty-eight (28) samples tested, as follow:</p> <ul style="list-style-type: none"> In six (6) instances, the application form does not have the applicant's position title; In six (6) instances, the application and agreement forms were signed by different people; and In one (1) instance, the agreement signatory did not have a position title. 		

Detailed Key Findings (cont.)

Finding 4: Lack of Due Diligence Within the Application Eligibility Check Process (cont.)			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding.			
Inherent Risk Rating: Medium	Likelihood: Unlikely	Consequences: Major	
Recommendation	Responsible Person	Management Comment	Due Date
8. Update End-to-End process to include a requirement for application assessors to perform background checks on grants and sponsorships applicants on a risk basis.	Alliance Manager City Events	Agreed. The End-to-End process to be amended and signed off by Alliance Manager City Events.	30 September 2023
9. Perform background checks through publicly available information on all entities and or individuals applying for grants and or sponsorships.	Alliance Manager City Events	Agreed and in progress. This will be completed on a risk basis. In addition, the End-to-End process to be amended and signed off by Alliance Manager City Events.	30 September 2023
10. On a risk basis, contact applicants to verify if the applicant is authorised by the applicant organisation. This verification process should be documented.	Alliance Manager City Events	Agreed. In addition, the End-to-End process to be amended on risk basis and signed off by Alliance Manager City Events.	30 September 2023
11. Ensure the results of the background checks are documented for audit purposes.	Alliance Manager City Events	Agreed. In addition, the End-to-End process to be amended and signed off by Alliance Manager City Events.	30 September 2023
12. Investigate and correct, through explanatory file notes, the thirteen (13) discrepancies identified.	Alliance Manager City Events	Disagreed. The City has learnt from this recommendation. The current process has been reviewed, with the aim of reducing the risk of re-occurrence by strengthening the current process. The effort to correct these matters would not reduce the City's risk and it would be more prudent for the team to address this within the actions relating to Recommendations 8, 9, 10, 11.	

Detailed Key Findings (cont.)

Finding 4: Lack of Due Diligence Within the Application Eligibility Check Process (cont.)			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding.			
Inherent Risk Rating: Medium		Likelihood: Unlikely	Consequences: Major
Recommendation	Responsible Person	Management Comment	Due Date
13. Ensure all application and agreement forms include a section for the applicant's position name and title.	Alliance Manager City Events	<p>Agreed. Will update application form only.</p> <p>Application forms will all be updated, and examples of each form provided to Alliance Manager City Events for sign off.</p> <p>Disagreed with updating agreement forms.</p> <p>Agreement templates have been developed by external legal practitioners and already contain execution blocks that meet our legal requirements.</p>	30 September 2023
Residual Risk Rating: Medium		Likelihood: Unlikely	Consequences: Major

Detailed Key Findings (cont.)

Finding 5: Lack of Formal Risk Assessments			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding.			
Inherent Risk Rating: Medium	Likelihood: Possible	Consequences: Moderate	
Discussion:			
<p>To be better responsive and agile in the face of unpredictable events in the grants management process, it is important to identify all grant and sponsorship-related risks and manage them through the implementation of robust mitigating strategies. This will assist in increasing probity, improving the efficiency and effectiveness of the grant programs, increasing impact, and better meeting compliance obligations.</p> <p>Through discussions and a review of the grant guidelines and other grants-related documents, we noted that the City does not have a well-formed risk management program for grants and sponsorships and does not perform formal risk assessments during the planning and establishment of grant programs.</p> <p>It is our understanding that the City only performs high-level brainstorming sessions with Council Members to identify some risks and acknowledge that risks are recorded in some grant program guidelines. However, this is limited to COVID-19, capacity management and financial management.</p> <p>The current lack of formalised risk assessment processes and the lack of a Grant and Sponsorship Risk Management plan exposes the Council, the City, and grant recipients to risks of bias, improper process, and potential influence from grant applicants and the public more broadly.</p>			
Recommendation	Responsible Person	Management Comment	Due Date
14. Perform and document formal risk assessments to identify all grants and sponsorship-related risks.	Alliance Manager City Events	Agreed. The sponsorship team will work with the Risk team to develop, perform and document the necessary risk assessments.	31 December 2023
15. Develop, approve and implement a robust City grant and sponsorship risk management approach. This would include a risk management plan for each specific discretionary grant funding.	Alliance Manager City Events	Agreed. The sponsorship team will work with the Risk team to develop and implement the robust risk management approach. City has updated its risk management framework that outlines a risk management approach and this will be tailored and applied to Grants and Sponsorship.	31 December 2023

Detailed Key Findings (cont.)

Finding 5: Lack of Formal Risk Assessments (cont.)			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding.			
Inherent Risk Rating: Medium	Likelihood: Possible		Consequences: Moderate
Recommendation	Responsible Person	Management Comment	Due Date
16. Ensure the risk management plan is reviewed and updated annually or as soon as new risks have been identified.	Alliance Manager City Events	Agreed. The sponsorship team will work with the Risk team to review and update risks as required. The risk management documentation will incorporate information pertaining to frequency of review and updates.	31 December 2023
Residual Risk Rating: Medium	Likelihood: Unlikely		Consequences: Moderate

Detailed Key Findings (cont.)

Finding 6: Inconsistent Application for the Grants and Sponsorship Process		
Scope Element: 3		
Establishment, Application, Assessment, Approval, Monitoring and Evaluation Process		
Inherent Risk Rating: Medium	Likelihood: Possible	Consequences: Moderate
Discussion:		
<p>The City has implemented a well-documented “<i>Internal Sponsorship and Grant – End to End Process</i>” (“the Procedures”). The procedures, dated September 2021, provides a detailed description of the steps to be taken within each of the following six (6) stages of the process:</p> <ol style="list-style-type: none"> 1. Program Development 2. Application Management 3. Assessment 4. Council Report Approval 5. Delivery 6. Acquittal. <p>To assess compliance with the procedures, a random sample of twenty-eight (28) grant and sponsorship applications from the “2021-22 Sponsorship Master Database”, as provided by management, was tested.</p> <p>From the twenty-eight (28) samples tested, we identified reportable matters with nine (9) samples. They were as follows:</p> <p>Assessment</p> <ul style="list-style-type: none"> • In one (1) instance, we found different versions of a grant application assessment form with different scores and comments. The scores and comments on the latest version of the grant application assessment form had been amended by a different Officer to the original assessing Officer. Management was unable to confirm which version was used as the final version for the application process as it appears that some amendments were made after the application was assessed. We were also not able to confirm if the amended assessment form was discussed and/or agreed to with the original assessor as the decision to amend the form was not documented. <p>Delivery</p> <ul style="list-style-type: none"> • In one (1) instance, we did not find written evidence of notification to successful grant applicant as required by the procedures. • In one (1) instance, a grant agreement was missing the City’s approval signature. Upon follow-up, the City was unable to locate the signed agreement. • In one (1) instance, a grant application was not captured in the Sponsorship Master Database. The value of the grant was \$1,374,869. <p>Acquittal</p> <ul style="list-style-type: none"> • In four (4) instances, we identified incomplete acquittal reviews. In one (1) instance, we found incomplete sections in the Post-Sponsorship Officer Evaluation form, including the value for money assessment. In three (3) instances, we could not find evidence of a completed Post-Sponsorship Officer Evaluation form, even though we sighted evidence of communication from the City informing the applicant that the acquittal has been reviewed and accepted. We were informed by the City that the use of Post-Sponsorship Officer Evaluation forms was only recently formally implemented. 		

Detailed Key Findings (cont.)

Finding 6: Inconsistent Application for the Grants and Sponsorship Process (cont.)			
Scope Element: 3			
Establishment, Application, Assessment, Approval, Monitoring and Evaluation Process			
Inherent Risk Rating: Medium	Likelihood: Possible	Consequences: Moderate	
Discussion:			
<ul style="list-style-type: none"> In one (1) instance, an applicant's acquittal form contained erroneous dates, which was not identified by the Officer performing the acquittal review. <p>We noted that the document does not provide a step-by-step guideline on how the acquittal process should be performed by the Sponsorship team.</p> <p>Application Management</p> <ul style="list-style-type: none"> In all twenty-eight (28) samples, we noted that the City does not record all new enquiries with applicants in a spreadsheet, as required by the document. As evidence of written communication is kept in Content Manager and/or SharePoint, the Sponsorship Coordinator expressed that recording communication in a spreadsheet for each application would be an inefficient use of resources. However, there is a recognised deficiency in recordkeeping for verbal and face-to-face communication as there is no formal process being followed for recording such forms of enquiries with grant applicants. <p>A detailed summary of issues can be provided as a separate document to this report.</p> <p>It is important for City employees to adequately follow documented processes as this will enhance the City's public confidence and mitigate potential risks of fraud and perceived biased relationships, which may cause the City financial and reputational damage.</p>			
Recommendation	Responsible Person	Management Comment	Due Date
17. Ensure that changes made to assessment scores and comments are discussed and agreed to with the original assessor and that these decisions are adequately documented for audit purposes.	Alliance Manager City Events	Agreed. No action required. This application was received as an unsolicited offer on 24 August 2021. Sponsorship and grant programs were paused pending the completion of the internal review at this time. Following this review, the practice of sponsorship officers updating assessor scores has ceased.	Completed-Awaiting Verification
18. Ensure successful grant applicants are provided with a written notification of award and ensure these documents are retained for audit purposes.	Alliance Manager City Events	Agreed. In addition, an approach to periodic management reviews of record keeping will be established and added to the End-to-End process. This process will be signed off by Alliance Manager City Events.	31 July 2023

Detailed Key Findings (cont.)

Finding 6: Inconsistent Application for the Grants and Sponsorship Process (cont.)			
Scope Element: 3			
Establishment, Application, Assessment, Approval, Monitoring and Evaluation Process			
Inherent Risk Rating: Medium		Likelihood: Possible	Consequences: Moderate
Recommendation	Responsible Person	Management Comment	Due Date
19. Ensure all grant agreements are approved via signature by the City prior to progressing with the next stage.	Alliance Manager City Events	Agreed. In addition, an approach to periodic management reviews of record keeping will be established and added to the End-to-End process. This process will be signed off by Alliance Manager City Events.	31 July 2023
20. Ensure all grant application details are captured in Sharepoint and reviewed periodically by Management for completeness and accuracy.	Alliance Manager City Events	Agreed. In addition, an approach to periodic management reviews of record keeping will be established and added to the End-to-End process. This process will be signed off by Alliance Manager City Events.	31 July 2023
21. Enforce the use of the Post-Sponsorship Officer Evaluation form during the Acquittal stage and ensure any data issues with the applicant's acquittal form are raised by the Reviewer.	Alliance Manager City Events	Agreed. In addition, the End-to-End process to be amended and signed off by Alliance Manager City Events.	31 July 2023
22. Review the Grants & Sponsorship End-to-End Process document and consider removing the requirement to record all new enquiries with applicants in a spreadsheet.	Alliance Manager City Events	Agreed. In addition, the End-to-End process will be updated and will be signed off by Alliance Manager City Events.	31 July 2023
23. Update the Grants & Sponsorship End-to-End Process document with a step-by-step guideline on how to perform robust acquittals on each grant or sponsorship.	Alliance Manager City Events	Agreed. In addition, the End-to-End process to be amended and signed off by Alliance Manager City Events.	31 July 2023

Detailed Key Findings (cont.)

Finding 6: Inconsistent Application for the Grants and Sponsorship Process (cont.)			
Scope Element: 3			
Establishment, Application, Assessment, Approval, Monitoring and Evaluation Process			
Inherent Risk Rating: Medium	Likelihood: Possible		Consequences: Moderate
Recommendation	Responsible Person	Management Comment	Due Date
24. Implement a procedure to document verbal and face-to-face communication with current sponsorship or grant applicants.	Alliance Manager City Events	Agreed. In addition, this procedure will be included in the End-to-End process to be amended and approved by Alliance Manager City Events.	31 July 2023
Residual Risk Rating: Low	Likelihood: Unlikely		Consequences: Minor

Detailed Key Findings (cont.)

Finding 7: Inadequate Lobbying Management			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding.			
Inherent Risk Rating: Medium	Likelihood: Possible	Consequences: Minor	
Discussion:			
<p>Lobbying, in its most common form, occurs when a group or individual makes direct contact with a Councillor with the aim to influence the City's Councillor's or Council's decision-making to favour the lobbying party.</p> <p>The City's Council Policy 4.3 <i>Outgoing Sponsorships and Grants</i> states that "Applicants seeking sponsorships or grants from the City must not lobby, seek to influence or canvass the decision-making of elected members or employees, in relation to their applications. Any applicant who does so will have their application rejected.". The grants and sponsorships program guidelines have an explicit section prohibiting lobbying from applicants, we noted:</p> <ol style="list-style-type: none"> 1. The policy and guidelines only prohibit applicants to lobby and not employees and / or Councillors. 2. The City does not have a specific Lobbying Policy which outlines the City's position on the prohibition of lobbying. 3. There is no requirement for Councillors to report instances of lobbying. 4. The <i>Code of Conduct for Council Members, Committee Members and Candidates</i> is silent on lobbying. 			
Recommendation	Responsible Person	Management Comment	Due Date
25. Update the <i>Code of Conduct for Council Members, Committee Members and Candidates</i> to require Councillors to report instances of lobbying.	Alliance Manager Council Governance and Policy	Agreed. Lobbying to be recommended for inclusion when the code of conduct is next updated (council approval).	30 June 2023
26. Consider a Lobbying Policy to strengthen the integrity of the City's Policy Framework.	Alliance Manager Council Governance and Policy	Agreed. This will be addressed through an amendment to the code of conduct. (Additionally Elected member training is provided by the DLGSC prior to and post, election along with training provided by the City sufficient to enable elected members to understand their obligation to advise the City of lobbying activity).	30 June 2023
Residual Risk Rating: Low	Likelihood: Unlikely	Consequences: Minor	

Detailed Key Findings (cont.)

Finding 8: Lack of Formal Training for employees on the end-to-end grant and sponsorship process			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding.			
Inherent Risk Rating: Medium	Likelihood: Possible	Consequences: Minor	
Discussion:			
<p>Training and development help to improve the skills and knowledge of employees, which can lead to better performance and higher productivity and an increase in the overall success of discretionary grant programs. Additionally, training and development can help to improve employee morale and job satisfaction, which can lead to lower turnover and better retention of top talent.</p> <p>Through discussions and review of documents, we noted that the Sponsorship team members and City employees who have been appointed as grant and sponsorship application assessors have not received formal training on the end-to-end grant and sponsorship process. There were no attendance records of any training attended. Materials from any training have also not been retained for audit purposes or to assist with the preparation of future training.</p> <p>We acknowledge that some of the Sponsorship team members received induction training on the SmartyGrants system, however, this is only on the operational aspects of the SmartyGrants system.</p> <p>The lack of formal training may lead to non-compliance with legislation, policy and procedures, poor performance, low productivity, and mistakes impacting the City's reputation and confidence from public.</p>			
Recommendation	Responsible Person	Management Comment	Due Date
27. Develop and provide formal training on the end-to-end grants and sponsorship process, including induction training incorporating the requirements of the Employee Code of Conduct, especially relating to Conflicts of Interest, Gifts, Lobbying, and Accountable and Ethical Decision Making.	Alliance Manager City Events	<p>Agreed.</p> <p>The City will develop and implement a CityLearn grants and sponsorship module.</p> <p>Note that training on the Employee Code of Conduct is mandatory for all new employees as part of the onboarding process. The training includes slides relating to conflicts of interest, gifts and decision-making. Mandatory annual Code of Conduct refresher training is also undertaken. The content used during onboarding and the annual refresher training will also be incorporated into/referred to in the new CityLearn module.</p>	30 June 2024
28. Develop an ongoing refresher training program for staff involved in the sponsorship process that incorporates the requirements of the Employee Code of Conduct especially relating to Conflicts of Interest, Gifts, and Lobbying.	Alliance Manager City Events	<p>Agreed.</p> <p>Calendar of refresher training to be developed.</p>	30 June 2024

Detailed Key Findings (cont.)

Finding 8: Lack of Formal Training for employees on the end-to-end grant and sponsorship process (cont.)			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding.			
Inherent Risk Rating: Medium	Likelihood: Possible		Consequences: Minor
Recommendation	Responsible Person	Management Comment	Due Date
29. Implement training attendance registers for quality review and audit purposes and retain training materials of training attended for future training purposes.	Alliance Manager City Events	Agreed. CityLearn system captures training attendance.	Completed-Awaiting Verification
Residual Risk Rating: Low	Likelihood: Unlikely		Consequences: Minor

Detailed Key Findings (cont.)

Finding 9: Lack of formal Key Performance Indicators regarding Discretionary Grant Funding			
Scope Element: 4			
Management of risks specific to discretionary sponsorship and grants funding.			
Inherent Risk Rating: Medium	Likelihood: Possible	Consequences: Minor	
Discussion:			
Key performance indicators (KPIs) are measures used to evaluate the effectiveness of an organisation or program. In the context of discretionary grants funding, KPIs can be used to assess the effectiveness of the City in achieving its stated goals and objectives, and to determine whether the funding for discretionary grants in its entirety is being used effectively.			
During our review, we did not identify formally established KPIs for the City regarding discretionary grants funding. Although we identified performance indicators and objectives implemented for individual grants and sponsorship programs, there should be additional KPIs implemented to assess the performance of the City holistically in achieving the desired goals and outcomes in relation to discretionary grants funding. Clearly articulated KPIs will allow the City to identify positive performances and deficiencies within the Sponsorship team, and the current processes and procedures in place.			
We acknowledge that City currently reports on timeliness, and adherence to the pillars, however performance measurement should include performance against the goals and objectives of the City.			
Recommendation	Responsible Person	Management Comment	Due Date
30. Establish and implement formal KPIs for discretionary grants funding to be followed by the City to measure performance against the City's goals and objectives.	Alliance Manager City Events	Disagreed. The City currently reports on timeliness, and adherence to pillars. Agreed. It is agreed to amend the End-to-End process to clarify the reporting approach to CEO and Elected Members. ELT to approve the reporting approach.	31 July 2023
Residual Risk Rating: Low	Likelihood: Unlikely	Consequences: Minor	

Observations – Low Risk Findings

Observation 1:

Discrepancy between the Annual Reporting Data and the Sponsorship Master Database

Business Unit Affected:

City Events

Discussion:

We reviewed the “List of Annual Report 2021/22” which contains all the approved grants and sponsorships for FY 2021-22 and compared the reported data to the “2021-22 Sponsorship Master Database”, including declined and approved grants, and sponsorship applications.

Through our analysis, we identified two hundred and forty-two (242) approved applications in the Annual Report and two hundred and forty-seven (247) approved applications in the Master Database. Through discussions with relevant stakeholders, we identified six (6) approved applications in the Master Database that were not recorded in the Annual Report.

The Master Database contained two (2) “Strategic Arts Sponsorship”, two (2) “Venue Support Program”, and two (2) “Veue [sic] Support Grants” which were not found in the Annual Report Data. These were identified as duplicates and this issue was accepted by the Sponsorship team as an oversight during data cleansing.

We also noted that the “Strategic Arts Sponsorship” was the name given to the old program, and was recorded in the Annual Report under “WASO Family Christmas and Symphony Event”.

The “Venue Support Program” and “Venue [sic] Support Grant”, were not sponsorships but a fee waiver and hence were not recorded on the annual report. The project was for the use of a venue and the fee waiver is a form of in-kind support.

Further to the above, we found one grant application – a high level event – was not captured in the Master Database. Through discussions, we understand that this may have been an oversight as the grant should have been recorded in the Master Database. This grant was worth \$1,374,869.

Suggested remediation:

1. Ensure data recorded in the “List of Annual Report 2021/22” is accurate and correspond to the “2021-22 Sponsorship Master Database” and that this is reviewed and approved by Management prior to publication. Management reviews and approvals should be documented.
2. Remove duplicate grants and sponsorship application entries from the Sponsorship Master Database.

Management comments:

Agreed. Noting that the Annual Report information was correct. There is no longer a Sponsorship Master Database, so this issue is resolved.

Due Date: Completed-Awaiting Verification.

Observations – Low Risk Findings (cont.)

Observation 2:

Data anomalies within the City's Gift Register - 3 February 2021 to 27 December 2021

Business Unit Affected:

Corporate Governance

Discussion:

We extracted the City of Perth Gift Register - 3 February 2021 to 27 December 2021 from the City's website for analysis and testing. This register contains only Gifts, Benefits and Hospitality ("GBH") declarations from the City's employees.

Through our analysis, focusing on the relevant Sponsorship Team Officers and Grant Assessors, we identified eleven (11) GBH declarations amongst seven (7) officers, worth an estimated \$959.

Of the eleven (11) GBH declarations, none of them concerned grants and sponsorships. However, we identified one (1) instance where the receiver and giver of the gift was the same Officer. This gift was for two AFL Grand Final tickets worth \$300. The receiver and giver cannot be the same person.

The GBH Register should be reviewed independently on a timely basis, identifying themes and patterns and non-compliance with policy and procedures. The results of such reviews should be reported to the Audit and Risk Committee so that matters can be identified and followed up on a timely basis.

Suggested remediation:

1. Review the City of Perth Gift Register – 3 February 2021 to 27 December 2021 and ensure all data anomalies are amended and outcomes are reported to Management and the Audit and Risk Committee.
2. Ensure GBH Register and Declarations are recorded accurately and are independently reviewed. All themes, patterns, and non-compliances with policy and procedure are to be reported to the Audit and Risk Committee on a timely basis.

Management comments:

Suggested remediation 1 is agreed and completed. As there is no statutory requirement to publish the register on the City's website, it has since been removed. S5.94 of the LG Act 95 provides for the register to be available for public inspection on request. The register has been comprehensively reviewed, is up-to-date and accurate.

Observations – Low Risk Findings (cont.)

Observation 2 (cont.):

Suggested remediation 2 is partly agreed and completed. Although the register is no longer published on the website, procedures relevant to other public facing documents have been updated such that the content is reviewed and approved by a senior officer prior to the content being published. Issues surrounding the register are not intended to be reported to the Committee.

Due Date: Completed-Awaiting Verification.

Observations – Low Risk Findings (cont.)

Observation 3:

Downloaded SmartyGrants forms are not embedded with user identification information

Business Unit Affected:

Grants and Sponsorship

Discussion:

The City uses eligibility check, grant application assessment, and post-sponsorship evaluation forms throughout different stages in the process. These forms are embedded in SmartyGrants and can be added to each grant application for the relevant Officer to access and complete.

From a walkthrough and our sample testing, we identified that SmartyGrants captures the metadata of these forms, including the name of the Officer who last updated the form and the timestamp of when these actions were completed. We found that the names of the Officer who last updated the form are not embedded within the forms themselves when downloaded. Rather, they can only be seen on SmartyGrants.

This creates difficulty when attempting to identify the user of a specific form based on the hardcopy document alone. This is inefficient for the purposes of an audit trail and user identification.

Suggested remediation:

1. Investigate and consider implementing a function to enable downloaded forms to capture the name of the Officer who last updated the form.

Management comments:

Agreed and in progress.

Smartygrant assessment forms will be updated and require assessors to input their name on each assessment.

Due Date: 30 October 2023

Observations – Low Risk Findings (cont.)

Observation 4:

No documents are maintained to evidence the collaboration between the Sponsorship team and other government and non-government organisations on the City's grant and sponsorship program

Business Unit Affected:

Grants and Sponsorship

Discussion:

Through discussions with the Sponsorship team, we understand the City maintains ongoing conversations with other entities, such as LotteryWest and the Department of Local Government, Sport and Cultural Industries ("DLGSC"), on the City's grants and sponsorship programs. We understand that LotteryWest have shared information such as their grant risk policy, internal assessment handbook, risk calculator, and other internal operational documents as part of knowledge sharing. The City is also delivering the CBD Revitalisation grant program in collaboration with DLGSC. Both DLGSC and LotteryWest have provided external grant assessors to the City.

The City provided limited evidence to showcase the full extent of consultation and co-operation with other entities, to evidence whether relevant risks are considered throughout these consultation processes. It is important, for risk mitigation and audit purposes, to document and record the City's consultation with other entities as this may provide comfort to Council, Management, and Auditors that risks such as fragmentation, duplication, and overlaps have been considered and mitigated.

Suggested remediation:

1. Formally document key discussions, processes and decisions made, when the City consult and co-operate with other Government and non-Government entities on grant and sponsorship events.

Management comments:

Agreed

Key discussions, processes and decisions made in consultation with other agencies will be documented and recorded. A sample will be provided to verify this.

Where consultation with other agencies has informed the development/changes to a component of the End-to-End Process or is part of a benchmarking exercise it will be documented and referenced appropriately. When external parties participate in assessment panels this is already referenced in the relevant council reports.

Due Date: 30 September 2023

Observations – Low Risk Findings (cont.)

Observation 5:

Lack of clarity over what is considered appropriate consultation with applicants outside the normal process

Business Unit Affected:

Grants and Sponsorship

Discussion:

Through discussions with Management, we understand that in some instances, the City does not receive grants and/or sponsorship applications or responses from applicants who have, in the past, submitted applications. These are normally for specific grants and/or sponsorships programs. We understand the City would send reminders to these entities and/or individuals to apply for the grants or sponsorships and that on occasion the applicants fail to respond to reminders.

The City is concerned, for probity reasons, to contact these applicants directly through email or telephone, to request them to submit their applications, as it may be perceived as bias.

We understand the need for the City to contact these applicants as it is in the best interest of the Community to receive grants and/or sponsorships, however, the process should be performed in a transparent manner.

Suggested remediation:

1. Update *Council Policy 4.3 Outgoing Sponsorships and Grants* to allow City employees to email or telephonically contact previous applicants who have not applied for a grant or sponsorship.
2. Ensure to adequately document when City employees contact applicants to submit an application, or to remind them of the upcoming rounds, for audit and transparency purposes.

Management comments:

The City agrees with the concept of ensuring to the best of our ability that previous applicants for Event Sponsorship and Arts and Culture Sponsorship are aware of upcoming funding rounds. Emails and outbound calls will be used, and the End-to-End process will be updated to detail this.

The City's response to the Suggested Remediation above:

Remediation 1: Disagree. The Sponsorship and Grants End to End process will be updated to include an approach to communicating to prospective applicants.

Remediation 2: Agree: Where a previous applicant is contacted directly to advise of upcoming rounds it will be adequately documented. This will be outlined in the Sponsorship and Grants End to End process.

Due Date: 31 July 2023

Observations – Low Risk Findings (cont.)

Observation 6:

Lack of Grant Program Outcome Awareness Campaign

Business Unit Affected:

City Events

Discussion:

We note that the City does not currently provide awareness campaigns and/or information sessions within the community to provide information about the grants and sponsorship programs and to attract new applicants and interested parties.

Suggested remediation:

1. Develop a Strategic and Annual Outcome Awareness Campaign Program and/or information sessions on the grants and sponsorship programs to increase the pool of proposed applicants.
2. Perform regular awareness campaigns and/or information sessions to attract new applicants and/or other interested parties.

Management comments:

Agreed.

Plan for the Awareness Campaigns to be developed and approved by CEO.

Due Date: 31 December 2023

Observations – Low Risk Findings (cont.)

Observation 7:

Lack of formal approved procedure to determine payment milestones

Business Unit Affected:

City Events

Discussion:

Through discussions with Management, we understand that there are no set guidelines on how to set payment milestones. Milestones for payments are currently set by the responsible Officer's on their own judgement and based on the value and nature of the grant.

Suggested remediation:

1. Implement a procedure to determine how payment milestones are to be set and determined with consideration of the timeframe, value, and nature of the grant.

Management comments:

Agreed.

Matrix is already in place, which will be embedded in the End-to-End process, approved by the Alliance Manager City Events.

Due Date: 31 July 2023

Observations – Low Risk Findings (cont.)

Observation 8:

Lack of transparency in declaring “involvement as a board or committee member in another entity.

Business Unit Affected:

Council Governance and Policy

Discussion:

Through discussions with Elected Members, we understand that some Elected Members, in addition to being the City’s Council member, may also be a Board member or a Committee member.

Through a review of the “Related Party Disclosures” for the period 1 July 2021 to 30 June 2022 completed by Council members, we noted one Councillor did not declare their involvement as Chairperson of another Government Agency.

It is important, required by the Accounting Standard AASB 124 and considered good practice, for Council members to be transparent about their roles and responsibilities, and to disclose any potential conflicts of interest that may arise as a result of their involvement in multiple organisation. This will assist the City to adequately manage potential conflicts of interest and will increase public confidence within the City.

Suggested remediation:

1. Ensure Elected Members declare their involvement in all other Boards, Councils and Committees at all times to ensure transparency and to maintain trust within the community.

Management comments:

Agreed.

Elected Members are made aware of this requirement when they are reminded to complete their disclosures annually. This information is also provided within the Attain system and is available as they complete their returns.

The Council Governance and Policy team will continue to support Elected Members with reminders to complete and support as requested.

Training and Support will be provided to newly Elected Members following the elections in October.

Due Date: 31 January 2024

Observations – Low Risk Findings (cont.)

Observation 9:

Inconsistent grants and sponsorship recordkeeping practices.

Business Unit Affected:

City Events

Discussion:

SmartyGrants is a third-party system used for the storage and submission of application forms and acquittals. These forms, once submitted online, will live in the SmartyGrants portal and officers can open the program to access them. Within the portal, assessors can be allocated to grant and sponsorship applications.

As discussed with Management, the City's current practice is to extract all the grants related documentation and information from SmartyGrants and store them on SharePoint. This is due to the challenges the City has faced in getting SmartyGrants recognised as a proper record keeping system. The City is aware of the practice to ensure all information is stored on SharePoint, however, there are still instances where records are left on SmartyGrants and not extracted into SharePoint.

Suggested remediation:

1. Seek approval for Smartygrants to be recognised as a formal recordkeeping system.
2. Ensure all Sponsorship team members are made aware of and are trained in the approved recordkeeping practices.

Management comments:

Agreed.

Approval of Smartygrants as a recognised recordkeeping system will be investigated through a Briefing Note developed by Recordkeeping and City Events Coordinators with a recommended approach for the CEO.

Due Date: 31 December 2023

Appendices

Appendix 1 – Current Risk Rating Matrix

Measure of Consequence						
Rating (Level)	People	Financial	Service Delivery / Strategic Objectives	Legal and Regulatory / Ethical	Reputation and External Stakeholders	Environmental
Catastrophic (5)	Fatalities and/or severe irreversible disability to one or more persons Sustained and serious industrial action Loss of multiple staff at once	>\$10M recurrent reduction in Council budget >\$25M one off loss	Key services disrupted for over 5 days Most of the organisation's objectives cannot be met	Reportable breach of contractual or statutory obligations resulting in significant prosecution/fines Systemic fraud / corruption	Significant and widespread public outcry Sustained negative national media coverage Serious complaints relating to more than one service area over a sustained period	Irreversible environmental harm Permanent negative impact on urban design
Major (4)	Life threatening injury or multiple serious injuries requiring hospitalisation Ongoing industrial action Serious and prolonged verbal abuse	\$2.5M - \$10M recurrent reduction in Council budget \$10M - \$25M one off loss	Key services disrupted for more than 1 day Some significant objectives of the organisation cannot be met	Major breach of contractual or statutory obligations resulting in significant legal action Major one-off fraud or corruption by a senior person	Significant outcry from public. Significant negative state level media coverage High level of customer complaints over sustained period	Major environmental impact Long term negative impact on urban design Loss of sense of place for the whole area
Moderate (3)	Serious injury requiring medical treatment One off industrial issue Prolonged verbal abuse and threats of physical violence	\$1M-\$2.5M recurrent reduction in Council budget \$2M-10M one off loss	Key services disrupted (full day) Some of the organisation's objectives cannot be met	Breach of contractual or statutory obligations resulting in investigation Ongoing legal issues not easily addressed. Planned unethical action by one or more staff	Concerns from cross section of public Ongoing negative metro media coverage Higher than normal level of one-off customer complaints	Medium term effects on environment, long term recovery Long term negative impact on urban design Loss of sense of place for part of area
Minor (2)	Minor injuries treated by first aid Minor verbal or physical abuse	\$100K-\$1M recurrent reduction in Council budget \$500K-\$2M one off loss	Key services disrupted for up to half a day Minor setbacks that are easily remedied	Minor breach of contractual or statutory obligations with request to comply. Opportunistic unethical incident	Heightened concerns from a narrow group of residents One off negative metro media coverage Isolated customer complaints.	Short term effects on environment. Short term negative impact on urban design
Insignificant (1)	Incident only, no medical treatment required	<\$100K recurrent reduction in Council budget <\$500K one off loss	Negligible impact on objectives	Minor breach of contractual or statutory obligations with request to comply One off minor legal matter	Insignificant public comment Local media coverage	Transient impact on environment No negative impact on urban design

Appendices (cont.)

Appendix 1 (cont.) – Consequence and Likelihood Matrix

Measure of Likelihood Table			
Level	Likelihood	Qualitative Descriptor	Probability Of Occurrence
5	Almost certain	Is expected to occur in most circumstances (more than once per year)	Greater than 95%
4	Likely	Will probably occur in most circumstances (at least once per year)	66% to 95%
3	Possible	Should occur at some time (at least once in three years)	36% to 65%
2	Unlikely	Could occur at some time (at least once in ten years)	5% to 35%
1	Rare	May occur only in exceptional circumstances (less than once in fifteen years)	less than 5%

		CONSEQUENCE				
		Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
LIKELIHOOD	Almost Certain 5	Medium (5)	Medium (10)	High (15)	Extreme (20)	Extreme (25)
	Likely 4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
	Possible 3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
	Unlikely 2	Low (2)	Low (4)	Medium (6)	Medium (8)	Medium (10)
	Rare 1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Appendices (cont.)

Appendix 2 – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Establishing			
Establishing a grant program			
Does the grant program maximise its benefits by considering how objectives are achieved through grant funding?			
Grant program not linked to government priorities. Program objectives are not stated or not clearly defined or measurable.	Published information on grant program specifies objectives and expected outcomes. These link to the entities' and government priorities. Finding 7 – Inadequate Lobbying Management Finding 9 – Lack of formal Key Performance Indicators regarding Discretionary Grant funding Observation 7 – Lack of formal approved procedure to determine payment milestones	Specific, concise and realistic objectives and outcomes with measurable KPI's and defined criteria are established to assess the effectiveness of the grant program.	An evaluation strategy is in place early in the grants administration process. It includes performance measures that are developed prior to the implementation of the grant program, and which robustly measure the impact of the grant program on the relevant cohort and of achieving the entity and government priorities.
Stakeholder agencies are not consulted.	Relationships with other funding bodies are reviewed to determine whether the proposed program interacts or conflicts with other programs run by other bodies (local, state, and Australian governments).	The entity has mechanisms to identify and mitigate the risk of an applicant receiving funding from multiple funding sources that are used for the same purpose. Observation 4 – No documents are maintained to evidence the collaboration between the Sponsorship team and other government and non-government organisations on the City's grant and sponsorship program	"Interrelationships are established between stakeholder entities with similar or complementary programs, to streamline access to recipients. The entity coordinates through shared automated resources to identify and reduce such duplication. There is appropriate communication with stakeholders and potential grant recipients."

Appendices (cont.)

Appendix 2 – Grants Management Maturity Model Assessment (cont.)

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Establishing			
Establishing a grant program			
Does the entity identify strategies to manage risks associated with the program?			
<p>Risk management plans and strategies are not developed.</p> <p>Finding 2 – Inaccurate Employee Gift Register Published on the City’s Website</p> <p>Finding 7 – Inadequate Lobbying Management</p> <p>Finding 5 – Lack of formal risk assessments</p> <p>Finding 9 – Lack of Key Performance Indicators regarding Discretionary Grant Funding</p>	<p>Risk management plans and strategies are developed and documented.</p> <p>Risk mitigation strategies, including action plans, are sufficiently detailed to reduce risk or perception of risk to a sufficiently low level.</p> <p>Risks have been considered from the perspective of performance (risk of decisions not being appropriately informed, or not achieving program and therefore entity or government objectives), finance (risk of insufficient funding, fraud or error), compliance (risk of not complying with relevant legislation, not obtaining appropriate approvals, or conflicts of interest not being appropriately managed), and operations (resources available to appropriately assess applications in a timely manner).</p>	<p>Risk management plans and strategies are developed, documented, and made available to staff to be actively managed.</p> <p>Programs have been developed with consideration given to risks and opportunities identified, for example, the promotion of grant programs, design of application forms, time frame for applying, appraisal process, remitting funds either in advance or in arrears, acquittal requirements, or use of automated systems and analytics. This includes an assessment of the expected demand for grant programs (with reference to experience of similar grant programs) and how this will be managed through eligibility and selection criteria.</p>	<p>Risks are actively managed and monitored by management on a regular basis, including appropriate control assurance activities and monitoring of future treatments against due dates, with performance measures and lead indicators established to prompt timely action. As additional risks are identified, future programs are revised and updated.</p>
Is there clear governance and accountability for the grant program?			
<p>A governance framework is not in place prior to commencement of grant and/or not periodically reviewed. Appropriate approval has not been obtained to establish the grant program.</p>	<p>A robust governance framework is established and made available to users that clearly defines:</p> <ul style="list-style-type: none"> - The roles and responsibilities of all relevant parties - Established policies, procedures and guidelines necessary for defensible grant recipient selection - Administration processes that comply with all relevant legal and policy requirements - Public accountability for decision-making, grant administration, performance monitoring, and evaluation. This includes ensuring relevant approvals have been obtained to establish the grant program. <p>Finding 3 – Lack of consistent monitoring of the Terms and Conditions of Grant Agreements</p> <p>Finding 9 – Lack of formal Key Performance Indicators regarding Discretionary Grant funding</p>	<p>A robust governance framework is established, made available to users, and is integrated across all grant programs and with broader agency governance frameworks.</p>	<p>A robust integrated governance framework drives accountability and is regularly reviewed and updated to improve the effectiveness and efficiency of the grant program.</p>

Appendices (cont.)

Appendix 2 (cont.) – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Establishing (cont.)			
Establishing a grant program (cont.)			
Does the entity develop and publish program guidelines?			
<p>Program guidelines are not approved or not readily available.</p>	<p>Program guidelines are approved and made available to all employees and applicants, including:</p> <ul style="list-style-type: none"> - Aims and objectives of the program - Terms and conditions for funding agreements - Rules for eligibility, and selection criteria to be applied in appraising applications, scale of assistance, and conditions of support (including any costs expected to be borne by the applicant) - Roles, responsibilities, and procedures for grant administration, including the selection process, those who will make final recommendations and approvals, and ensuring appropriate legal and financial delegation (refer note about approvals on 'Instructions' tab) - Time frames for grant applications and appraisal - Accountability and reporting measures between recipients and the entity. 	<p>Program guidelines are regularly reviewed and updated to reflect the approved risk management strategies.</p> <p style="color: red;">Finding 5 – Lack of formal risk assessments</p> <p style="color: red;">Observation 4 – No documents are maintained to evidence the collaboration between the Sponsorship team and other government and non-government organisations on the City's grant and sponsorship program</p>	<p>Program guidelines are regularly reviewed and updated, to reflect the outcomes of program evaluations.</p> <p>Where a grant program is run across multiple agencies, the responsibilities for accountability and reporting are clearly identified and documented for each agency.</p>

Appendices (cont.)

Appendix 2 (cont.) – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Establishing (cont.)			
Establishing a grant program (cont.)			
Does the entity develop and publish program guidelines? (cont.)			
No training or guidance is provided to grant administrators.	Guidance is readily available to employees and is updated on an ad hoc basis. Finding 8 – Lack of formal training for employees on the end-to-end grant and sponsorship process.	Employees have been adequately trained in relation to grant administration. Guidance is readily available to employees and is reviewed and updated to reflect major changes in the grant program.	Employees have been adequately trained in relation to the grant administration. Guidance is readily available to employees and is reviewed and updated regularly to improve program efficiency.
Policies and procedures on grant administration do not address how to identify and manage conflicts of interest. No training on conflicts of interest is provided to staff.	Policies and procedures on grant administration address how to identify and manage conflicts of interest. Training is provided to all staff regarding conflicts of interest and actions to be taken upon acquiring information regarding possible conflicts. Finding 1 – Financial interest not declared in the Ordinary Council Meeting Finding 8 – Lack of formal training for employees on the end-to-end grant and sponsorship process.	Policies and procedures on grant administration include examples of conflicts of interest and what action to take, with information on what disciplinary action to expect if this is not complied with. This sets clear expectations for public servants in managing conflicts of interest for grants. Training is provided to grant administrators on conflicts of interest specific to grants administration, and actions to be taken upon acquiring information regarding possible conflicts.	FAQs on conflicts of interest and how they are managed are publicly available. There is an ability to lodge complaints regarding conflicts on the entity's website. Policies and procedures include proactive processes to identify emergent conflicts and take prompt action.
Has the entity developed clear program eligibility rules?			
Program eligibility rules do not state mandatory requirements to be met by all applicants.	Program eligibility rules are set stating mandatory requirements to be met by all applicants.	Program eligibility rules are set stating mandatory requirements to be met by all applicants and assist in limiting the number of ineligible applications received. Criteria is designed to attract target groups identified in government/entity policy, including considerations made for the expected level of demand.	A quick eligibility checklist is available online for potential applicants to use. Eligibility rules are incorporated into online application processes.

Appendices (cont.)

Appendix 2 (cont.) – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Applying			
Applying for a grant			
Are the grant programs effectively promoted to potential applicants?			
The grant program is not actively promoted to target groups.	Promotion of the grant program is to a wide selection of grant applicants to identify those most deserving of funding.	Program promotion, including means (expression of interest, targeted funding, negotiated funding) is designed to balance program benefits to be achieved against costs to establish and administer. Observation 6 – Lack of Grant Program Outcome Awareness Campaign	Promotion strategies for the grant program are reviewed regularly to ensure they continue to balance benefits to costs efficiently.
Are the entity application forms and associated documentation easy to understand and use, so that applicants provide required information that is complete and accurate in an efficient manner?			
Standard application forms do not elicit all information required for the grant appraisal process. Application forms and associated materials are not regularly reviewed against current program requirements.	Standard application forms collect sufficient information for the grant appraisal process.	Application forms and associated materials are regularly reviewed to reflect current program requirements, considering the efficiency and effectiveness of the application and appraisal process for both the applicant and appraiser. This includes the cost/benefits of providing and assessing information, which should reflect the size, complexity, and potential risks that may exist. Information requested may include intended grant benefits, expected costs, environmental considerations, and/or grantee financial due diligence (ASIC searches, recent financial statements, credit history searches, criminal history checks, Google searches). Finding 4 – Lack of due diligence within the application eligibility check process	Online application forms are used with guidance materials for applicants, including frequently asked questions. This enables more automated validation and appraisal.
Design of forms is not checked for compliance with information standards, for example information privacy or Right to Information (RTI).	Application forms are compliant with information standards.	Application forms are consistent with information standards. Finding 4 – Lack of due diligence within the application eligibility check process	The information collected is reviewed incrementally using innovative technological changes and improvements.
Time frames for application lodgement, appraisal, and completion of grant program are not clearly established.	Schedule for receipt and appraisal of application is established prior to program commencement.	Applications received after time frame limits are automatically rejected and applicants advised by email.	An agreed schedule for the appraisal of applications has been communicated and all successful and unsuccessful applicants are notified within the required time frame.

Appendices (cont.)

Appendix 2 (cont.) – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Applying (cont.)			
Appraising grant applications			
Is the appraisal process to select successful applicants effective in meeting program objectives and transparent?			
All applications received are not centrally recorded.	Applications received are manually recorded by date in a central system.	Applications received are automatically recorded by date in a central system.	Grants administrators are electronically advised of receipt and applications are electronically work-flowed to responsible officers for appraisal.
Information received on applications is not assessed for validity on receipt.	Key information received on applications is checked for validity through a manual process. The applicant is manually advised of incorrect information.	Information received on applications is checked for validity, including manual and automated processes. Finding 4 – Lack of due diligence within the application eligibility check process	Online applications allow for applicant details to be automatically verified against third party data sources (for example, ASIC) with automated notification of incorrect information.
Applications are not screened for eligibility against criteria.	Applications that are ineligible against set criteria are rejected. Checklists are used to ensure consistent application of eligibility criteria and are documented to ensure ability to withstand scrutiny. The applicant is manually advised that they are ineligible.	The grants management system is used to ensure consistent application of eligibility criteria, and these are documented to ensure ability to withstand scrutiny. Finding 6 – Inconsistent Application for the Grants and Sponsorship Process	Applications received that do not meet the eligibility criteria are automatically rejected and applicants are electronically advised of the decision and reasoning, with the opportunity provided for further feedback.
Selection criteria, respective weightings, or rating scales are not clearly defined and agreed upon by appraisal team and management prior to appraisal. Projects are appraised after their approval or announcement.	Grant appraisers assess application eligibility first – then only appraise eligible applications against the remaining selection criteria. Selection criteria, respective weightings, and rating scales with clear definitions and examples are agreed upon by appraisal team and management prior to appraisal. Checklists are used to ensure consistent application of selection criteria and are documented to ensure ability to withstand scrutiny. Finding 6 – Inconsistent Application for the Grants and Sponsorship Process Finding 5 – Lack of formal risk assessment	Selection criteria, respective weightings, and rating scales with clear definitions and examples that are consistent with program guidelines are agreed upon by appraisal team and management prior to appraisal. The grants management system is used to ensure consistent application of selection criteria, and to record all ratings and rationale for individual appraisal team members. Appraisal includes a cost–benefit analysis of applications prior to approval and announcement of projects. Applicant proposals are ranked and prioritised to determine those that were successful within the overall grant funding pool. A risk assessment of each application is undertaken to identify if risk treatments are required.	Ratings by panel members are collated and moderated, against program guidelines, to an overall result for comparison against other applicants. Minutes of meetings and decisions made are retained. Cost–benefit analysis of applications includes robust validation of data and assumptions to test whether the project is viable. An effective risk assessment of each application is undertaken. The appraisal process considers whether grant funding (or partial funding) is necessary to achieve the aims of the project. Alternatively, other forms of government support could be considered, such as the provision of expert knowledge and advice, or a loan (for example, when a relatively costly project is expected to generate significant new income).

Appendices (cont.)

Appendix 2 (cont.) – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Applying (cont.)			
Appraising grant applications (cont.)			
Is the appraisal process to select successful applicants effective in meeting program objectives and transparent? (cont.)			
Appraisals are not performed independently of grant approver.	Appraisal conducted by an individual, team or committee independent of the approval process.	Individuals, or team or committee members appointed have sufficient requisite skills and experience to appraise applications appropriate to the size and complexity of the program.	Independent expertise is used on an as-needs basis to supplement existing panel capability and inform ranking of decisions made.
Conflicts of interest are not disclosed and recorded.	Conflicts of interest declarations are completed and recorded locally, as to whether or not employees involved in the design, oversight, application, appraisal, or approval of the grant program have a clear or perceived conflict of interest. There are processes in place to manage these conflicts locally.	Conflicts of interest are assessed by officers independent of the grants process. Finding 1 – Financial interest not declared in the Ordinary Council Meeting	Emergent conflicts are proactively identified and promptly assessed and managed.
Approving			
Approving Grants			
Is the approval of the grant impartial, defensible and transparent?			
Grant approval is not consistent in all cases to appraisal recommendation. Insufficient information is obtained from initial appraisal process and provided to the approver to support their informed decision.	Grant approval given is consistent with appraisal process performed. Information on the appraisal process and outcome is provided to the approver but does not clearly and concisely outline why applicants were recommended, how risks have been assessed and addressed, and how the recipients will contribute to entity and government priorities. Grant approval is given by appropriate legal and financial. Legal authority of approver to approve the grant is established and documented. Grant approval is contingent on a formal grant agreement being signed by both parties. Finding 6 – Inconsistent Application for the Grants and Sponsorship Process Finding 5 – Lack of formal risk assessment Observation 10 – Lack of Timely Approval of Grants and Sponsorships	Information on the appraisal process and outcome is provided to the approver, and clearly and concisely outlines why applicants were recommended, how risks have been assessed and addressed, and how the recipients will contribute to entity and government priorities.	Applications appraised successfully and ranked in order of merit are electronically work flowed to grant approval delegate and released online.

Appendices (cont.)

Appendix 2 (cont.) – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Approving			
Grant Agreement			
Does the grant agreement give sufficient clarity on the roles and responsibilities of both parties?			
<p>Grant agreement does not sufficiently address roles and responsibilities, funding provided, required milestones, key performance indicators, monitoring and acquittal requirements, and dispute resolution processes.</p>	<p>The agreement provides the funding agency and the recipient with a written record of the terms agreed and executed between both parties. It includes roles and responsibilities, funding provided, required milestones, key performance indicators, monitoring and acquittal requirements, and dispute resolution processes. The agreement should also incorporate specific terms and conditions required by legislation, regulation, government policy, ministerial direction or similar requirements.</p>	<p>Funding agreements for complex grants may also account for specific issues such as:</p> <ul style="list-style-type: none"> - Ownership rights and/or conditions on the use of assets acquired or generated by the application of grant funding - Remitting windfall gains to granting agencies that may have arisen from the application of grant funding - The ownership of intellectual property developed as the result of the use of program funds - When audited financial statements may be requested by the agency - Review of specific performance measures, both during and at completion of the program, and - Recoupment of funds in the case of non-performance or non-compliance with the agreement terms and conditions. <p>Finding 3 – Lack of consistent monitoring of the Terms and Conditions of Grant Agreements</p> <p>Observation 4 – 4. No documents are maintained to evidence the collaboration between the Sponsorship team and other government and non-government organisations on the City's grant and sponsorship program.</p>	<p>Where a number of agencies work together to deliver networked grant programs, careful drafting of agreements is required. Relational agreements between the agencies involved, such as Memoranda of Understanding (MOUs), should be in place, incorporate shared objectives, and clearly define roles, responsibilities and accountabilities across the agencies involved.</p>

Appendices (cont.)

Appendix 2 (cont.) – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Approving (cont.)			
Grant Payment System			
Does the grants management system support appropriate and efficient record keeping and payment?			
Paper-based records are maintained for all documentation from grant framework, applications, appraisals, approval, payment and acquittals received.	Records are maintained in subsidiary systems (spreadsheets, for example) and referenced to files and accounting records at a minimum to facilitate an adequate audit trail.	An automated grants management system is used to record all grant applications, appraisals (supporting decisions taken and their rationale), approvals, payments, milestones, and reporting information. The system interfaces with online application portals and the general ledger, with monthly reconciliations performed. Observation 3 – Downloaded SmartyGrants forms are not embedded with user identification information	The automated grants management system provides for integrated management reporting and online dashboards and facilitates efficient evaluation of grant programs.
Is appropriate support received before grant payments are made?			
The payment of grant funds to recipients is subject to the same financial internal controls and processes that apply to any expenditure incurred by agencies.	Payments are not made before approval, or the grant recipient has signed a grant agreement and accepted the terms and conditions of funding. Payments are made in accordance with grant program terms and conditions, milestone and other performance targets, and are approved by an appropriate financial delegate.	Variations are minimal, and are only made due to changed circumstances, following a robust assessment to ensure that program objectives are being achieved and will continue to be achieved. Variations are approved by an officer with appropriate delegated authority and documented accordingly for consideration in program evaluation. Observation 3 – Downloaded SmartyGrants forms are not embedded with user identification information	The grants management system includes warning notices where information is received (or is due and not received) indicating an exception to the terms and conditions of the grant agreement. Follow-up action is taken in response to these warnings, with warnings resolved and approved by an appropriate delegate prior to further payment.

Appendices (cont.)

Appendix 2 (cont.) – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Acquitting			
Acquitting how grants are spent			
Is grant funding provided in advance appropriately acquitted against the approved purpose?			
Requirement for grant acquittal is not established prior to and communicated with the promotion of the program.	<p>Acquittal arrangements are documented and agreed by all parties on grant approval and incorporated into grant agreement. Reliable, timely and adequate evidence is required to demonstrate that grant money has been expended in accordance with the terms and conditions of the grant agreement.</p> <p style="color: red;">Finding 6 – Inconsistent Application for the Grants and Sponsorship Process</p> <p style="color: red;">Finding 5 – Lack of formal risk assessment</p>	Requirement for grant acquittal is considered on the basis of risk, considering the level of funding, funding risks, and compliance costs to both the entity and the grant recipient. The level of acquittal performed is tailored to each specific grant program.	Acquittal information is submitted online and facilitates automated verification.
Acquittals are not checked against approved purposes of grant.	<p>Review of acquittal documentation on a sample basis to ensure that funds have been used for approved purposes.</p> <p style="color: red;">Finding 6 – Inconsistent Application for the Grants and Sponsorship Process</p>	Effective review of acquittal documentation undertaken to ensure that funds have been used for approved purposes. This involves some elements of automation and data analytics.	Acquittal information is automatically verified, with data analytics used to identify exceptions for further investigation. This includes potentially fraudulent payments. This information is integrated with management reporting and online dashboards and facilitates efficient evaluation of grant programs.
Exceptions identified through review of acquittal documentation are not referred to the grant recipient for action or are not followed up until resolved.	<p>Exceptions identified through review of acquittal documentation are referred to the grant recipient for action and resolution.</p> <p style="color: red;">Finding 6 – Inconsistent Application for the Grants and Sponsorship Process</p>	Exceptions identified through grant acquittal processes are proactively managed and resolved with grant recipients. This may utilise dispute resolution procedures specified within the grant agreement.	Agency uses data analytics to identify grant recipients who may be at higher risk of not complying with grant conditions or achieving grant outcomes. An appropriate treatment plan is implemented to proactively work with grant recipients, so entity and government objectives are achieved
No arrangements are in place for recovery of grant funds when recipient has not complied with grant conditions.	Procedures exist for the recovery of grant funds when recipient has not complied with grant conditions.	<p>Recourse is available to the agency when the applicant is unable to comply with grant conditions. Agency maintains security over the grant, particularly for large grants.</p> <p style="color: red;">Finding 6 – Inconsistent Application for the Grants and Sponsorship Process</p>	There is evidence that the agency has enforced grant agreements in the past, and incorporated learnings from these instances in designing subsequent grant programs.

Appendices (cont.)

Appendix 2 (cont.) – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Monitoring and evaluating			
Monitoring and evaluating grant program performance			
Is the entity providing grant information to the right people?			
Roles regarding grant management accountability have not been clearly established.	There is some clarity over grant management accountability, however this is not documented.	The internal financial management framework documents roles and responsibilities for grant management. Finding 3 – Lack of consistent monitoring of the Terms and Conditions of Grant Agreements	Financial responsibility is clearly defined and communicated, and the organisational structure supports the discharging of responsibilities.
There is no tailoring or filtering of the reports to meet users' needs at the varying levels of management.	There is some differentiation between the reports provided to the differing layers of management.	Reports are provided to those charged with governance, executive management, and operational management, and are tailored to the needs of the user. Observation 1 – Discrepancy between the Annual Reporting Data and the Sponsorship Master Database	Reports are shared more broadly across government agencies to drive best practice in the design and delivery of agency grant programs.
Is the entity providing the right information regarding grants and grants management? Are programs reported against planned outcomes?			
No data analysis is performed over information obtained other than direct reporting of results.	Some trend and other analysis are performed, and commentary provided on a regular basis. Observation 1 – Discrepancy between the Annual Reporting Data and the Sponsorship Master Database Observation 9 –Inconsistent grants and sponsorship recordkeeping practices	Complex data analysis is performed on an ad hoc basis to: - Better understand the nature of grant programs and associated risks - Develop expected patterns for grant applications and identification or anomalies - Identify grant applications that may indicate fraud and warrant further investigation.	Detailed data analysis is performed on a regular basis, and continually improved considering the risks associated with the program, using information that is regularly refreshed from the automated grants management system.

Appendices (cont.)

Appendix 2 (cont.) – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Monitoring and evaluating			
Monitoring and evaluating grant program performance (cont.)			
Is the entity providing the right information regarding grants and grants management? Are programs reported against planned outcomes? (cont.)			
Internal reports do not monitor achievement against performance, financial or operational targets, or how the grant program contributes to the entity's outcomes and objectives. Finding 9 – Lack of formal Key Performance Indicators regarding Discretionary Grant Funding Observation 1 – Discrepancy between the Annual Reporting Data and the Sponsorship Master Database	Reports to management provide some commentary around performance, financial or operational metrics. These reports are periodically generated from data provided by grant recipients.	The entity regularly uses performance information from grant recipients to assess the recipient's achievements against targets in the funding agreement. Measurable information is assessed and reported against approved KPI's for attainment of program objectives and outcomes. Consistent reporting is performed across grant programs to enable effective comparison, including with industry benchmarks.	Milestone or progress reports show the extent to which the program is contributing to policy outcomes as well as delivering expected services or service standards. Reports reflect the extent to which the program is still appropriate in light of changing circumstances, including the impact of the program itself.
Is the entity providing grant information at the right time?			
Grant programs are not routinely reported on.	Reports on grant programs are periodically prepared. Finding 9 – Lack of formal Key Performance Indicators regarding Discretionary Grant Funding Observation 1 – Discrepancy between the Annual Reporting Data and the Sponsorship Master Database	A regular internal reporting regime on grant performance is provided to management, and key metrics and financials are readily available.	Grants can be monitored at any time against performance measures determined as part of the program planning.
Report preparation requires manual intervention and entity resourcing.	Reports are manually prepared and take up to 2 to 3 weeks after month end to produce.	All data is collated in one system that enables report preparers to extract the data easily. Manual intervention is required for explanatory commentary. Reports are available within one (1) to two (2) weeks of period end. Observation 1 – Discrepancy between the Annual Reporting Data and the Sponsorship Master Database	Business intelligence tools provide dashboards on performance, financial and operational measures accessible by management in real-time.

Appendices (cont.)

Appendix 2 (cont.) – Grants Management Maturity Model Assessment

Level 1 - Developing	Level 2 - Established	Level 3 - Integrated	Level 4 – Optimised
Monitoring and evaluating (cont.)			
Monitoring and evaluating grant program performance (cont.)			
Are grant programs evaluated for their efficiency and effectiveness?			
<p>Grant administration processes are not reviewed for the efficiency or effectiveness of internal controls.</p>	<p>Internal reviews are conducted regularly throughout the year, to ensure that grants awarded, and payments made are in line with grant objectives and terms and conditions (including timely completion of acquittals) and comply with grant management and administration controls and processes.</p> <p style="color: red;">Finding 9 – Lack of formal Key Performance Indicators regarding Discretionary Grant Funding</p> <p style="color: red;">Observation 1 – Discrepancy between the Annual Reporting Data and the Sponsorship Master Database</p>	<p>An independent assessment is made of the grant administration processes to identify improvements that can be made.</p>	<p>Examples of grant administration better practice are shared among agencies.</p>
<p>Grant programs are not evaluated for their effectiveness.</p>	<p>Grant programs are evaluated periodically in accordance with the grants governance framework. Senior members of management are involved or have oversight over the evaluation process, particularly for high-value grant programs or programs that are complex and potentially high risk.</p> <p style="color: red;">Finding 9 – Lack of formal Key Performance Indicators regarding Discretionary Grant Funding</p> <p style="color: red;">Observation 1 – Discrepancy between the Annual Reporting Data and the Sponsorship Master Database</p>	<p>The extent of independent evaluation required is consistent with the level of risk and complexity of the grant program. This may include evaluation by internal audit or an external review. The evaluation is performed by staff with knowledge and expertise appropriate to the size and complexity of the grant program.</p> <p>An evaluation report on the findings is presented to the accountable officer. The report outlines outcomes expected and achieved for the value of the investment made, details of any deficiencies noted, recommendations made, and includes agency officer comments.</p>	<p>Evaluation findings are shared more broadly across all government agencies as a means of providing greater transparency and access to data and information sharing that better supports planning and best practice in the delivery of agency grant programs.</p>

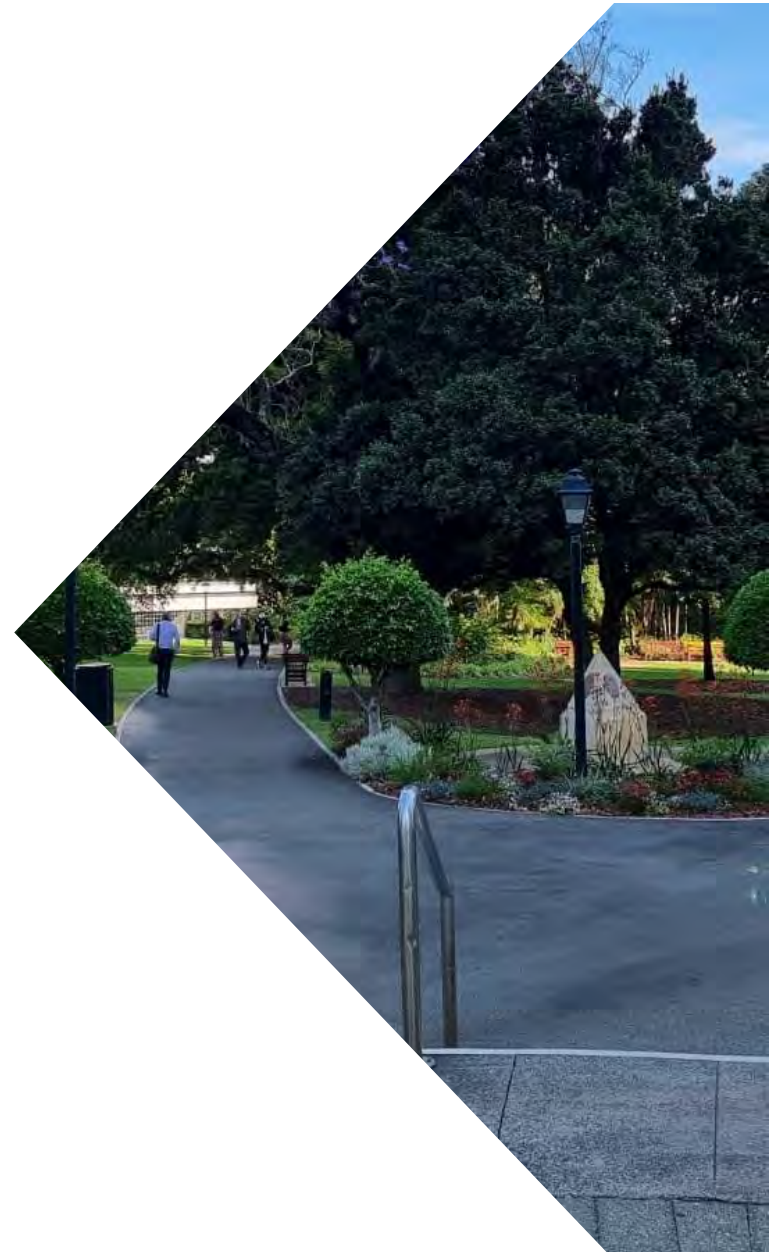
Appendix 3 – Discretionary Grant Funding Health Check Tool



CITY OF PERTH DISCRETIONARY GRANT FUNDING HEALTH CHECK TOOL

City of Perth

17 April 2023



QUICK LINKS 	ESTABLISHING	APPLYING	APPROVING GRANTS	ACQUITTING	MONITORING AND EVALUATING	APPENDIX
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QUICK LINKS		ESTABLISHING	APPLYING	APPROVING GRANTS	ACQUITTING	MONITORING AND EVALUATING	APPENDIX
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The City of Perth Discretionary Grant Funding Health Check Tool

About this Discretionary Grant Funding Effectiveness Tool

The City of Perth (“City”) Discretionary Grant Funding Health Check Tool (“Checklist”) is primarily based on guidance from better practice principles from both here in Western Australia and Queensland and is heavily based on the [Western Australian Grants Administration Guidelines 2022](#) and [Queensland Grant Management Maturity Model](#).

Other sources of guidance from across government and beyond have allowed us to develop aspects of good practice within the checklist.

The Checklist

The checklist is a comprehensive way for the City to assess the effectiveness, and to implement opportunities to improve on current processes.

We recognise that City’s vary significantly in terms of size, spend and risk profile. The checklist should be used in a manner that is proportionate to the size and capacity of the City, and the complexity and risk profile of the City.

This checklist can be used by the City’s Audit and Risk team or the City Event’s team to periodically assess themselves against. You should attempt to answer each question. You will be asked to select from three ratings:

Number	Ratings	Description
1	Room for Improvement	The City is falling short of requirements and should consider how it can enhance current processes.
2	Meet Standards	The City is performing to the required standard in this area. There may be room for improvement, but the City can be seen to be discharging its responsibilities effectively.
3	Optimal	This is an area where the City is performing beyond the standard expectations and is a real area of strength when it comes to exercising its responsibilities.

It should take you between one and two hours to complete. This does not include any time taken to read additional guidance included within the tool.

Forming an overall view of effectiveness

To gain an overall view of the grant funding process effectiveness, it is important that the reviewer is objective and consider all associated risks.

It is important to also consider any comments or key insights from Council Members, Management and Officers as part of the review process.

Continual improvement

After completing the assessment, and bringing together the collective views, the City should review the outcomes and collectively agree what actions should be taken, including areas of prioritisation, and timescales for delivery. It may take some recommendations/actions longer to address areas than others, depending on priorities and resources.



QUICK LINKS		ESTABLISHING	APPLYING	APPROVING GRANTS	ACQUITTING	MONITORING AND EVALUATING	APPENDIX
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Discretionary Grant Funding Health Check Tool

Establishing a Grant Program								
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		Rating		
						1	2	3
Does the grant program maximise its benefits by considering how objectives are achieved through grant funding?								
1	Published information on grant program specifies concise and realistic objectives and expected outcomes with measurable KPI's. These link to the City's, and government priorities.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Defined criteria are established to assess the effectiveness of the grant program.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	An evaluation strategy is in place early in the grants administration process.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Relationships with other funding bodies are reviewed to determine whether the proposed program interacts or conflicts with other programs run by other bodies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Mechanisms to identify and mitigate the risk of an applicant receiving funding from multiple funding sources that are used for the same purpose.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Interrelationships are established between stakeholder entities with similar or complementary programs, to streamline access to recipients.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Coordinates through shared automated resources to identify and reduce such duplication.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	There is appropriate communication with stakeholders and potential grant recipients.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the City identify strategies to manage risks associated with the program?								
9	Risk management plans and strategies are developed and documented.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Risk management plans and strategies made available to staff to be actively managed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Risk mitigation strategies, including action plans, are sufficiently detailed to reduce risk or perception of risk to a sufficiently low level.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Programs have been developed with consideration given to risks and opportunities identified, for example promotion of grant programs, design of application forms, time frame for applying, appraisal process, remitting funds either in advance or in arrears, acquittal requirements, or use of automated systems and analytics.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	Risks are actively managed and monitored by management on a regular basis, including appropriate control assurance activities and monitoring of future treatments against due dates.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	Performance measures and lead indicators established to prompt timely action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

QUICK LINKS		ESTABLISHING	APPLYING	APPROVING GRANTS	ACQUITTING	MONITORING AND EVALUATING	APPENDIX
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Discretionary Grant Funding Health Check Tool (cont.)

Establishing a Grant Program								
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		Rating		
						1	2	3
Is there clear governance and accountability for the grant program?								
15	A robust governance framework is established and made available to all users that clearly defines: <ul style="list-style-type: none"> the roles and responsibilities of all relevant parties established policies, procedures and guidelines necessary for defensible grant recipient selection administration processes that comply with all relevant legal and policy requirements, including lobbying public accountability for decision-making, grant administration, performance monitoring and evaluation. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16	Policies and procedures for lobbying management, conflict of interest, declaration of gifts and Council Member involvement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17	Relevant budget and grant program approvals have been obtained to establish the grant program.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18	The governance framework is regularly reviewed and updated to improve the effectiveness and efficiency of the grant program.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19	Regular review of the City's Sponsorship Team structure and resource requirements to ensure efficiency in managing discretionary grant funding.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the City develop and publish program guidelines?								
20	Program guidelines are approved and available to all employees and applicants including: <ul style="list-style-type: none"> aims and objectives of the program terms and conditions for funding agreements rules for eligibility, selection criteria to be applied in appraising applications, scale of assistance and conditions of support (including any costs expected to be borne by the applicant) roles, responsibilities and procedures for grant administration, including the selection process and those who will make final recommendations and approvals, ensuring appropriate legal and financial delegation time frames for grant applications and appraisal accountability and reporting measures between recipients and the City. 	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21	Program guidelines are regularly reviewed and updated to reflect the approved risk management strategies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22	Where a grant program is run across multiple agencies, the responsibilities for accountability and reporting are clearly identified and documented for each agency.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23	Employees have been adequately trained in relation to the grant administration.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24	Guidance is readily available to employees and is reviewed and updated regularly to improve program efficiency.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Discretionary Grant Funding Health Check Tool (cont.)

Establishing a Grant Program								
1 = Room for Improvement		2 = Meeting Standards Optimal		3 =		Rating		
						1	2	3
Does the City develop and publish program guidelines? (cont.)								
25	FAQs on conflicts of interest, gifts and lobbying and how the City manage those. Is it publicly available.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26	There is an ability to lodge complaints regarding conflicts, gifts and lobbying on the City's website.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27	Policies and procedures include proactive processes to identify emergent conflicts, non-declaration of gifts and lobbying and take prompt action.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has the City developed clear program eligibility rules?								
28	Program eligibility rules are set stating mandatory requirements to be met by all applicants and assist in limiting the number of ineligible applications received.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29	Criteria is designed to attract target groups identified in government/City policy, including considerations made for expected level of demand.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30	A quick eligibility checklist is available online for potential applicants to use. Eligibility rules are incorporated into online application processes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31	Eligibility rules are incorporated into online application processes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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Discretionary Grant Funding Health Check Tool (cont.)

Applying for a Grant Program								
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		Rating		
						1	2	3
Are the grant programs effectively promoted to potential applicants?								
1	Promotion of the grant program is to a wide selection of grant applicants to identify those most deserving of funding.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Program promotion, including (expression of interest, targeted funding, negotiated funding) is designed to balance program benefits to be achieved against costs to establish and administer.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Promotion strategies for the grant program are reviewed regularly to ensure they continue to balance benefits to costs efficiently.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the City application forms and associated documentation easy to understand and use, so that applicants provide required information that is complete and accurate in an efficient manner?								
4	Application forms collect sufficient information for the grant appraisal process.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Application forms and associated materials are regularly reviewed to reflect current program requirements, considering the efficiency and effectiveness of the application and appraisal process for both the applicant and appraiser. This includes the cost/benefits of providing and assessing information, which should reflect the size, complexity and potential risks that may exist.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Information requests include intended grant benefits, expected costs, environmental considerations, grantee financial due diligence (ASIC searches, recent financial statements, credit history searches, criminal history checks, Google searches).					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Online application forms are used with guidance materials for applicants, including frequently asked questions. This enables more automated validation and appraisal.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Application forms are consistent and compliant with information standards.							
9	The information collected is reviewed incrementally using innovative technological changes and improvements.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Time frames for application lodgment, appraisal and completion of grant program are clearly established.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Applications received after time frame limits are automatically rejected and applicants advised by email.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	An agreed schedule for the appraisal of applications has been communicated and all successful and unsuccessful applicants are notified within the required time frame.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Discretionary Grant Funding Health Check Tool (cont.)

Applying for a Grant Program								
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		Rating		
						1	2	3
Is the appraisal process to select successful applicants effective in meeting program objectives and transparent?								
13	Applications received are automatically recorded by date in a central system.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	Grants administrators are electronically advised of receipt.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	Applications are electronically work-flowed to responsible officers for appraisal.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16	Key information received on applications is checked for validity.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17	Online applications allow for applicant details to be automatically verified against third party data sources (for example, ASIC) with automated notification of incorrect information.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18	The grants management system is used to ensure consistent application of eligibility criteria, and these are documented to ensure ability to withstand scrutiny.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19	Applications received that do not meet the eligibility criteria are automatically rejected and applicants are electronically advised of the decision and reasoning, with the opportunity provided for further feedback.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20	Grant appraisers assess application eligibility first – then only appraise eligible applications against the remaining selection criteria.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21	Selection criteria, respective weightings, and rating scales with clear definitions and examples are agreed upon by appraisal team and management prior to appraisal.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22	The grants management system is used to ensure consistent application of selection criteria, and to record all ratings and rationale for individual appraisal team members.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23	Appraisal includes a cost–benefit analysis of applications prior to approval and announcement of projects.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24	Applicant proposals are ranked and prioritised to determine those that were successful within the overall grant funding pool.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25	A risk assessment of each application is undertaken to identify if risk treatments are required.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26	Ratings by panel members are collated and moderated, against program guidelines, to an overall result for comparison against other applicants.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27	Minutes of meetings and decisions made are retained.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28	The appraisal process considers whether grant funding (or partial funding) is necessary to achieve the aims of the project. Alternatively, other forms of government support could be considered, such as the provision of expert knowledge and advice, or a loan (for example, when a relatively costly project is expected to generate significant new income).	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29	Appraisal conducted by an individual, team or committee independent of the approval process.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Discretionary Grant Funding Health Check Tool (cont.)

Applying for a Grant Program								
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		Rating		
						1	2	3
Is the appraisal process to select successful applicants effective in meeting program objectives and transparent? (cont.)								
30	Individuals, or team or committee members appointed have sufficient requisite skills and experience to appraise applications appropriate to the size and complexity of the program					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31	Independent expertise is used on an as-needs basis to supplement existing panel capability and inform ranking of decisions made.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32	Conflicts of interest declarations are completed and recorded locally, as to whether or not employees involved in the design, oversight, application, appraisal, or approval of the grant program have a clear or perceived conflict of interest.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33	There are processes in place to manage these conflicts locally.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34	Officers assess conflicts of interest independent of the grants process.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35	Emergent conflicts are proactively identified and promptly assessed and managed.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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Discretionary Grant Funding Health Check Tool (cont.)

Approving Grants and Making Payments								
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		Rating		
						1	2	3
Is the approval of the grant impartial, defensible, and transparent?								
1	Grant approval given is consistent with appraisal process performed.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Information on the appraisal process and outcome is provided to the CEO or to Council.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	The outcome clearly and concisely outlines why applicants were recommended, how risks have been assessed and addressed, and how the recipients will contribute to the City and government priorities.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Grant approval is given by appropriate documented and established legal and financial delegate.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Grant approval is contingent on a formal grant agreement being signed by both parties.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Applications appraised successfully and ranked in order of merit are electronically work flowed to grant approval delegate and released online.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the grant agreement give sufficient clarity on the roles and responsibilities of both parties?								
7	The agreement provides the funding agency and the recipient with a written record of the terms agreed and executed between both parties.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	The agreement includes roles and responsibilities, funding provided, required milestones, key performance indicators, monitoring and acquittal requirements, and dispute resolution processes.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	The agreement incorporates specific terms and conditions required by legislation, regulation, government policy, ministerial direction or similar requirements.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	For complex grants, funding agreements account for specific issues such as: <ul style="list-style-type: none"> ownership rights and/or conditions on the use of assets acquired or generated by the application of grant funding remitting windfall gains to granting agencies that may have arisen from the application of grant funding the ownership of intellectual property developed as the result of the use of program funds when audited financial statements may be requested by the agency review of specific performance measures, both during and at completion of the program, and recoupment of funds in the case of non-performance or non-compliance with the agreement terms and conditions. 					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	Where a number of agencies work together to deliver networked grant programs, careful drafting of agreements is required. Relational agreements between the agencies involved, such as Memoranda of Understanding (MOUs), should be in place, incorporate shared objectives and clearly define roles, responsibilities and accountabilities across the agencies involved.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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Discretionary Grant Funding Health Check Tool (cont.)

Approving Grants and Making Payments						
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		Rating
				1	2	3
Does the grants management system support appropriate and efficient record keeping and payment?						
12	Records are maintained in subsidiary systems (spreadsheets, for example) and referenced to files and accounting records at a minimum to facilitate an adequate audit trail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	An automated grants management system is used to record all grant applications, appraisals (supporting decisions taken and their rationale), approvals, payments, milestones and reporting information.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	The system interfaces with online application portals and the general ledger, with monthly reconciliations performed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	The automated grants management system provides for integrated management reporting and online dashboards and facilitates efficient evaluation of grant programs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is appropriate support received before grant payments are made?						
16	Payments are not made before approval, or the grant recipient has signed a grant agreement and accepted the terms and conditions of funding.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17	Payments are made in accordance with grant program terms and conditions, milestone and other performance targets, and are approved by an appropriate financial delegate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18	Variations are minimal, and are only made due to changed circumstances, following a robust assessment to ensure that program objectives are being achieved and will continue to be achieved.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19	Variations are approved by an officer with appropriate delegated authority and documented accordingly for consideration in program evaluation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20	The grants management system includes warning notices where information is received (or is due and not received) indicating an exception to the terms and conditions of the grant agreement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21	Follow-up action is taken in response to these warnings, with warnings resolved and approved by an appropriate delegate prior to further payment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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Discretionary Grant Funding Health Check Tool (cont.)

Acquitting How Grants Are Spent								
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		Rating		
						1	2	3
Is grant funding provided in advance appropriately acquitted against the approved purpose?								
1	Acquittal arrangements are documented and agreed by all parties on grant approval and incorporated into grant agreement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Reliable, timely and adequate evidence is required to demonstrate that grant money has been expended in accordance with the terms and conditions of the grant agreement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Requirement for grant acquittal is considered on the basis of risk considering the level of funding, funding risks and compliance costs to both the City and the grant recipient.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	The level of acquittal performed is tailored to each specific grant program.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5	Acquittal information is submitted online and facilitates automated verification.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	Effective review of acquittal documentation undertaken to ensure that funds have been used for approved purposes. This involves some elements of automation and data analytics.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Acquittal information is automatically verified, with data analytics used to identify exceptions for further investigation. This includes potentially fraudulent payments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	The above information is integrated with management reporting and online dashboards and facilitates efficient evaluation of grant programs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Exceptions identified through review of acquittal documentation are referred to the grant recipient for action and resolution.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Exceptions identified through grant acquittal processes are proactively managed and resolved with grant recipients. This may utilise dispute resolution procedures specified within the grant agreement.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11	The City uses data analytics to identify grant recipients who may be at higher risk of not complying with grant conditions or achieving grant outcomes and implements an appropriate treatment plan to proactively work with grant recipients, so the City and government objectives are achieved.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Procedures exist for the recovery of grant funds when recipient has not complied with grant conditions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	Recourse is available to the City when the applicant is unable to comply with grant conditions.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	The City maintains security over the grant, particularly for large grants.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	There is evidence that the City has enforced grant agreements in the past, and incorporated learnings from these instances in designing subsequent grant programs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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Discretionary Grant Funding Health Check Tool (cont.)

Monitoring and Evaluating Grant Program Performance								
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		Rating		
						1	2	3
Is the City providing grant information to the right people?								
1	The internal financial management framework documents roles and responsibilities for grant management.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2	Financial responsibility is clearly defined and communicated, and the organisational structure supports the discharging of responsibilities.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3	Reports are provided to those charged with governance, executive management, and operational management, and are tailored to the needs of the user.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4	Reports are shared more broadly across government agencies to drive best practice in the design and delivery of the City's grant programs.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the City providing the right information regarding grants and grants management? Are programs reported against planned outcomes?								
5	Detailed data analysis is performed on a regular basis, and continually improved considering the risks associated with the program, using information that is regularly refreshed from the automated grants management system.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6	The City regularly uses performance information from grant recipients to assess the recipient's achievements against targets in the funding agreement.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7	Measurable information is assessed and reported against approved KPI's for attainment of program objectives and outcomes.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8	Consistent reporting is performed across grant programs to enable effective comparison, including with industry benchmarks.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9	Milestone or progress reports show the extent to which the program is contributing to policy outcomes as well as delivering expected services or service standards.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10	Reports reflect the extent to which the program is still appropriate in light of changing circumstances, including the impact of the program itself.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the City providing grant information at the right time?								
11	A regular internal reporting regime on grant performance is provided to management.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12	Key metrics and financials are readily available.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13	Grants can be monitored at any time against performance measures determined as part of the program planning.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14	All data is collated in one system that enables report preparers to extract the data easily. Manual intervention is required for explanatory commentary. Reports are available within one to 2 weeks of period end.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15	Business intelligence tools provide dashboards on performance, financial and operational measures accessible by management in real-time.					<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



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Discretionary Grant Funding Health Check Tool (cont.)

Monitoring and Evaluating Grant Program Performance								
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		Rating		
						1	2	3
Are grant programs evaluated for their efficiency and effectiveness?								
16	Internal reviews are conducted regularly throughout the year, to ensure that grants awarded, and payments made are in line with grant objectives and terms and conditions and comply with grant management and administration controls and processes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17	Independent assessment is regularly made of the grant administration processes to identify improvements that can be made.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18	Examples of grant administration better practice are shared among agencies.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19	Grant programs are evaluated periodically in accordance with the government framework.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20	Senior members of management are involved or have oversight over the evaluation process, particularly for high-value grant programs or programs that are complex and potentially high risk.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21	The extent of independent evaluation required is consistent with the level of risk and complexity of the grant program. This may include evaluation by internal audit or an external review.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22	The evaluation is performed by staff with knowledge and expertise appropriate to the size and complexity of the grant program.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23	An evaluation report on the findings is presented to the CEO. The report outlines outcomes expected and achieved for the value of the investment made, details of any deficiencies noted, recommendations made and agency officer comments.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24	Evaluation findings are shared more broadly across all government agencies as a means of providing greater transparency and access to data and information sharing that better supports planning and best practice in the delivery of agency grant programs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>



CONTACT US

Moore Australia (WA)

Level 15, 2 The Esplanade,
Perth WA 6000

T +61 8 9225 5355

F +61 8 9225 6181

E perth@moore-australia.com.au

www.moore-australia.com.au



HELPING YOU THRIVE IN A CHANGING WORLD

Internal Audit Engagement Memorandum

Audit Name:	Discretionary Sponsorship and Grant Funding
Year of Audit:	FY 22/23
Primary Contact:	Manager Audit and Risk
Primary Alliance:	Community Development
Stakeholders:	General Manager Community Development Alliance Manager City Events
CM/CEDREC Ref Number:	TBC

Background:

On 13 October 2022, the City appointed Moore Australia (WA) Pty Ltd ("Moore Australia") to perform a review of the City's Discretionary Grant Funding for the FY2022/23. An audit on this area was previously done in FY21/22 and primarily covered the administration side of the Discretionary Grant Funding process. In complying with the spirit of the Inquiry recommendation, a separate audit is being undertaken this FY to review the governance aspects of the process, with the aim of developing a internal health check checklist that the City can use on an ongoing basis.

Objective:

The objective of the internal audit is to review the end-to-end Sponsorship and Grants Funding process from a governance perspective, ensuring integrity, transparency, and oversight about the distribution of funds and communication with the City of Perth.

Risks:

Preliminary risks identified are as follows:

1. Misalignment of the sponsorship and grant program and budget allocations with the strategic priorities of the City.
2. Failure to maintain the integrity of sponsorship and grant program through consistent application of established policies and processes including adhering to agreement terms from both parties.
3. Inability to manage stakeholder expectations in an equitable and transparent way, with clear application and approval outcomes.
4. Failure to balance streamlined customer focussed funding processes, with good governance.
5. Financial loss due to applicant non-delivery of projects.

Methodology:

The following methodology will be followed in completing this audit:

- An entrance meeting will be done with the Alliance Manager and General Manager Community Development (and any nominated representatives) to discuss the objectives, audit scope, timeframes etc.
- Prior to and during the engagement, information will be requested from business unit (BU).
- Previous audit report and Inquiry recommendations will be provided to the auditors.
- Audit fieldwork including testing will be undertaken on site.
- Information will be analysed, and issues discovered will be discussed as part of a 'no surprises' approach to the audit.
- Preliminary findings and recommendations will be developed.
- Preliminary findings and recommendations will be discussed with the relevant SMEs/business owners.
- A draft report will be prepared and issued to Alliance Manager in the first instance.
- An exit meeting will be undertaken with Alliance Manager (and Director if requested).
- Management comments including responsibilities and target dates, will be requested of the Alliance Manager for response within a reasonable timeframe.
- Final draft audit report with draft management comments will be presented to an Executive Leadership Committee meeting to seek final approval of management comments.
- The final audit report will be presented to the Audit and Risk Committee.
- CGR system will be updated by Audit and Risk team with the agreed recommendations, responsible officers, and timeframes.
- Alliance Managers (or nominees) will be responsible for updating progress on the implementation of the recommendations.
- The recommendations within CGR will form part of the audit recommendation monitoring and implementation validation process.

Audit Scope:

The audit will cover a period of review from 1 July 2021 to 30 June 2022.

The scope of the internal audit is to perform an end-to-end review of the process in managing the Discretionary Sponsorship and Grant Funding including, but not limited to, the following areas:

1. Discretionary Sponsorship and Grant Funding Framework, including policies and procedures and its implementation within the City.
2. Communication between the City of Perth and the public relating to sponsorship and grant funding opportunities
3. Establishment, Application, Assessment, Approval, Monitoring and Evaluation Process.
4. Management of risks specific to discretionary sponsorship and grants funding such as conflicts of interest.
5. Monitoring and reporting to the Executive, Audit and Risk Management Committee and Council.

6. Extent of alignment with legislation, better practice principles, and OAG tabled reports.
7. Maturity Assessment of the City’s Discretionary Sponsorship and Grant Funding process.
8. Development of a Discretionary Sponsorship and Grants Funding “Health Check” Checklist for the City’s internal use.

The scope will be limited to the following grants/sponsorships:

- a. Major Events and Festivals Sponsorship.
- b. Economic Development Sponsorship.
- c. Arts and Culture Sponsorship.
- d. Business Improvement Grants.
- e. Events Sponsorship.
- f. Local Activation Grants.
- g. Small Business Bound Back Grants.
- h. Safer Spaces Grants.

Timing:

Milestone	Timeframe
Entrance meeting	17 October 2022
Final scope provided	25 October 2022
Audit Fieldwork	27 October 2022
Discuss preliminary findings with Manager(s)	Week commencing 14 November 2022
Write draft report	Week commencing 14 November 2022
Peer Review by Manager Audit and Risk	21 November 2022
Draft Report to Manager and Director	Week commencing 21 November 2022
Exit Meeting and Management Comments	28 November 2022
Consideration of management comments	Latest by 30 November 2022
Draft report to Executive Leadership Committee	5 December 2022
Final report to Audit and Risk Committee	13 March 2022

Please note that these timings could move should circumstances change. Every effort will be made to adhere to this timeline.

Deliverables:

Upon completion of the audit fieldwork, a draft report will be presented to the General Manager Community Development and Alliance Manager City Events.

A final report with agreed management comments (including responsibility and target dates) will be provided once the Executive Leadership Committee has deliberated on the final report and management response. The final report will be presented to the Audit and Risk Committee.

Commitment:

The Audit and Risk Team, and its representative(s), will:

- conform to the Standards and Code of Ethics issued by the Institute of Internal Auditors.
- conform to regulatory requirements including any requirements of the Local Government Act 1995 and associated regulations.
- possess the knowledge, skills, and technical proficiency essential to perform the internal audit engagement.
- deal with people and communicate audit issues effectively.
- exercise due professional care in performing the internal audit engagement.
- conduct ourselves in a professional manner; and
- conduct our activities in a manner consistent with the concepts expressed in the Standards and the Code of Ethics.


In return, the Audit and Risk Team expects the following from the key stakeholders involved in the internal audit engagement:

- Adhere to the City's Values and Code of Conduct
- Commit reasonable resources, time, and attention to this audit to ensure that the agreed timetable is met.
- Provide reasonable and sufficient access to information and staff during the internal audit engagement.
- Provide comprehensive management comments including realistic timeframes in a timely manner.
- Actively and positively participate in discussions related to this audit engagement
- Attend the nominated Executive Committee meeting to discuss the audit report.
- Where required, attend the Audit and Risk Committee to discuss the audit report.
- Regularly update progress in CGR on the audit recommendations
- Commit to the implementation of the agreed audit recommendations.

Sign Off

Director Moore Australia:

Michelle Shafizadeh



.....

25 October 2022

Signature

Date:

General Manager Community Development:



.....

26/10/22

Signature

Date

Alliance Manager City Events:



.....

26/10/22

Signature

Date

Manager Audit and Risk:




.....

26/10/22

Signature

Date

16.3 ARC Report - Internal Audit report- Performance of ARC

Responsible Officer	Natasha Balderston – Audit and Risk Manager
Voting Requirements	Simple Majority
Attachments	Attachment 16.3A – Internal Audit Report- Performance of ARC ↓ 

Purpose

The purpose of the report is to provide an overview of the results from the Performance of the ARC audit and to consider this report for recommendation to Council for approval at the Ordinary Council Meeting on 30 May 2023.

Recommendation

That the Audit and Risk Committee recommends that Council RECEIVES the Performance of ARC Internal Audit Report (Attachment 16.3A) including the management comments and the proposed due dates, and the ARC Health Checklist.

Background

1. At its Ordinary Council Meeting held on 27 September 2022, the Council approved the FY 22/23 Annual Internal Audit Plan (“Plan”) on the recommendation of the Audit and Risk Committee (“ARC”).
2. This Plan included an audit of the City of Perth’s (“the City”) ARC performance, as such a review had not been performed previously. It is Management’s intention moving forward, that an internal health-check will be undertaken on the performance of the ARC annually.
3. The objective of the assessment was to determine if the City was operating effectively and in compliance with the ARCs Terms of Reference. The assessment also aimed to determine if internal documents such as the ARC Terms of Reference are relevant, appropriate, accurate, and complete.
4. Moore Australia (WA) Pty Ltd (“Moore Australia”) was appointed on 31 October 2022. The scope for the audit was the period from 1 January 2022 to 31 December 2022.
5. Moore Australia held an entrance meeting with the members of the ARC, the Chief Executive Officer, and the Manager Audit and Risk to discuss the objectives, scope, and timeframes for this audit. The agreed-upon scope for the audit, scope exclusions, and scope limitations have been attached to this report for your review.
6. Moore Australia has also developed a “Review of the ARC Health Checklist” to help assess the effectiveness of the ARC in the future.

Discussion

7. Moore Australia performed the internal audit in line with the *International Standards for the Professional Practice of Internal Auditing* and the *Moore Australia Internal Audit Methodology*. They also used the *Local Government Act 1995*, WALGA Guidelines, and better practice guides in Australia to assess the performance of the ARC.
8. The internal audit identified a positive finding that conflicts of interest were managed well during the audit period, with an Independent Member’s new employment position conflicting with their position on the ARC. The risk was identified and managed on a timely basis.
9. The internal audit identified that there were opportunities to improve the ARC, particularly in terms of revising the ARC Terms of Reference to make it more fit for the City’s purpose. For the City and the ARC to effectively operate, the Terms of Reference need to be relevant, appropriate, accurate, complete, and in compliance with legislation.
10. The audit identified nine (9) areas for improvement, which are presented in the table below, alongside their risk ratings:

#	Finding	Current Risk Rating	Residual Risk Rating
1	Observations from Attendance at 5 December 2022 ARC Meeting.	Medium	Medium
2	Membership Governance.	Medium	Medium
3	Meeting Governance.	Medium	Medium
4	Compliance with ARC Terms of Reference.	Medium	Medium

5	Compliance with Internal Audit Charter.	Medium	Medium
6	Compliance with Legislation.	Medium	Medium
7	Oversight of Risk Management Documents.	Medium	Medium
8	Contemporary Terms of Reference in line with Better Practices	Medium	Medium
9	Tools and Resources to support the ARC.	Medium	Medium

11. The inherent risk rating represents the current amount of risk that exists in the process and the residual risk rating represents the remaining risk level after the recommendations have been implemented.
12. Thirty-two (32) recommendations were made to address these findings, of which:
 - a. Eight (8) recommendations were for Council Governance and Policy.
 - b. Twenty-four (24) recommendations were for Audit and Risk.
13. All recommendations have been accepted by the Management.
14. It should be noted that Recommendations 13, 14, and 28 were identified as issues within the scope of the audit, however, these have since been resolved and finalised. These recommendations will be confirmed as 'Complete' as part of the next standard verification process undertaken by the Internal Audit Team.
15. Once the report, recommendations, management comments, and due dates have been received by the Audit and Risk Committee and Council, this information will be inputted into the audit log for tracking. Implementation of these recommendations will be verified by the Internal Audit Team, and progress will be reported back to the Audit and Risk Committee in a timely manner.
16. Please find the detailed Performance of ARC Audit Report and Health Check Checklist in **Attachment 16.3A**.

Stakeholder Engagement

17. Prior to and during the engagement, information, and documentation were requested from the Manager Audit and Risk.
18. Interviews were conducted with all current ARC Members, the Chief Executive Officer, and Manager Audit and Risk, to inform the internal audit engagement.

Decision Implications

19. The acceptance of the recommendation made by ARC on this report will assist in ensuring that the recommendations in the audit report will be implemented in a timely manner, and the improvements intended by its implementations will be achieved.

Strategic, Legislative and Policy Implications

Strategy

Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	ARC Terms of Reference, Internal Audit Charter

Legislation, Delegation of Authority and Policy	
Legislation:	<i>Local Government Act 1995, Local Government (Audit) Regulations 1996, Local Government (Administration) Regulations 1996.</i>
Authority of Council/CEO:	Council.
Policy:	Nil.

Financial Implications

Nil.

Further Information

20. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows:

	Question	Response
1.	Does the administration believe it can implement all City agreed actions in the timeline indicated to remedy every area of concern outlined in this report?	Yes. Ten recommendations have already been implemented since the report has been finalised. These recommendations will be independently verified as part of the audit verification process in Q1 FY2023/24. Many of the remaining recommendations relate to the Audit and Risk Committee's Terms of Reference and the Internal Audit Charter, which is already in the process of being updated.
2.	I'd like to foreshadow an amendment where I would like Council to endorse this item, not simply receive it.	The intention of this report is to provide information to council only. The actions included in the report are considered to be administrative
3.	Will implementation of these remedies along the timeframes set by the administration be reflected in the CBP?	No. Audit recommendations are followed up bi-annually, in Q1 and Q3 of the FY, through the "Verification of the implementation of audit recommendations" process. This bi-annual verification forms part of the 3 Year Audit Plan, which is presented for approval by Council at the June OCM meeting. The results of the verification process will be

	Question	Response
		provided to the ARC and Council upon completion. The status of each recommendation and the evidence sighted will be included in the report.
4.	Have the assertions made by the auditor about non-compliance claims been verified by the City?	Yes, it has been. The reason for the non-compliance primarily lies with current ARC TOR not being fit for purpose in a local government environment. The City's current ARC TOR was adapted from the OAG's better practices guidelines. The Department of Local Government Sports and Cultural Industries (DLGSC) has an ARC TOR which is more appropriate. As such, the City has benchmarked against other local government ARC TORs and is updating its TOR to align with the Department's requirements and implementing agreed suggested recommendations from the audit.
5.	Has the City considered how the findings of the recommendations of the auditor would potentially impact council meetings? For example the idea the Lord Mayor now as chair of Council now gets involved in setting the agenda for an OCM, does that not cross the line with operational/Council?	The recommendations made were specific to the the operations of the Audit and Risk Committee. There is no requirement or suggestion that the recommendations be implemented for OCMs as well.
6.	The auditor has said there are no protocols in setting for the conduct of meeting. We have a local law for standing orders, did they consider this in their field work?	Yes, they did. The audit did not raise any concerns regarding non-compliance to the standing orders.
7.	Why did the city agree to this recommendation? Have we forgotten we have standing orders?	Taken on Notice. Response will be prepared for OCM.
8.	There is a finding in the audit stating email is an insecure way of distributing agenda, but then you have since sent another ARC agenda via email, after agreeing that it's insecure. Why did you do this?	The recommendation asked the City to "consider a secure distribution method for Independent Members to receive their Agenda Papers". As per the City's response, it is still considering the feasibility of using a different distribution channel and weighing up the cost and

	Question	Response
		benefit of such a decision. The due date for this recommendation is 31 August 2023 and the last ARC meeting was in May. The City still have time to consider this recommendation.
9.	There is a strong theme implied throughout this report that the ARC wants to improve decision making at the committee level, however we have been told ARC has no decision making authority, so what are we actually doing here? Isn't this all redundant?	The findings and recommendations are geared towards improving the practices of the Audit and Risk Committee. The report is not suggesting that the ARC take on more decision making as part of their role. The oversight function that the ARC provides is a legislative requirement. As the ARC has no decision making authority, all recommendations to the ARC is for it to recommend to Council that it Receives or Approves a report.
10.	Overall, all in costs paid to Moore, how much did it cost ratepayers to advise the committee (which has no decision making authority) for these recommendations?	The cost for this audit was \$23,760.
11.	Following the governance review earlier this year which Cr Gordon pointed out we didn't actually receive the full report for, just an agenda item on which summarised findings, it's clear from my own observations of Seek and LinkedIn that we have more FTE now in the broader governance function - how many extra staff are now dedicated to supporting ARC directly? Or are we still on 1 FTE?	ARC does not have a dedicated resource but is coordinated by the Council Governance Team in the same way that the other Meetings of Council are arranged.
12.	what is the overall spend for ratepayers on corporate governance advice and council governance advice for the 22/23 FY and proposed 23/24 budget?	Taken on notice. Further detail requested in order to answer fully.
13.	On the one hand I am concerned how basic these recommendations are and how much the auditor has been paid for the work (for such low value recommendations around where should meeting attendees go if there's a fire/cyclone/ where are the exits) and then on the other hand I am concerned there are significant concerns about basic governance shortcomings. So my question has to be obvious - is the auditor paid a lump sum for this	The auditor was paid a fixed fee for this audit.

	Question	Response
	work or is the auditor paid per finding because to me it seems like they're searching for more to say. I mean really and truly are we actually being lectured about mobile phone usage in meetings like we are in year 7?	
14.	Looking at the attendance records of all EMs throughout their time on ARC from October 2020 to present, can the city please list meetings attended versus meetings missed for members while they served on this committee?	Please refer to Attachment 2 under separate cover.
15.	Finally, on the item around the chance for ARC to question this process - how many elected members were in attendance at the ARC meeting when Moore was present to discuss this report? Which ARC member/s were absent? For any EM missing, was it an approved leave of absence or simply an apology	<p>Two elected Members and one Independent Member were in attendance at the ARC meeting when Moore was present to discuss this report. S5.19 of the Local Government Act states that "the quorum for a meeting of a council or committee is at least 50% of the number of offices (whether vacant or not) of member of the council or the committee". Quorum was met for this Committee meeting.</p> <p>Deputy Lord Mayor Gobbert was on an approved Leave of Absence. Councillor Anghie was an apology.</p> <p>Please refer to Attachment 2 under separate cover for full attendance details.</p>
16.	<p>1.the auditors have provided a pretty scathing review of our audit and risk committee, who is responsible for ensuring that council committees are compliant with the relevant legislation and operate appropriately?</p> <p>2.Will the administration now proactively consider the same matters for other committees and the full council?</p> <p>3. Recommendations have been agreed but what are the plans to close these out and implement the same across the other committee and full council meetings.</p> <p>4. I have raised the issue of Out of date agendas and non-communication of changes on numerous occasions. When will this be addressed?</p> <p>5. The report says the Administration haven't been able to identify a safe mechanism for the</p>	<p>1. This statements is not correct in fact, not supported in the report content or the briefing to the Audit and Risk Committee.</p> <p>2. There is no requirement or suggestion that the recommendations be implemented for other Committee and the OCM as well.</p> <p>3.The Audit and Risk Team and Council Governance and Policy teams have captured the recommendations and the due dates for implementation. Ten recommendations have already been implemented since the report has been finalised. These recommendations will be independently verified as part of the audit verification process in Q1 FY2023/24.</p>

	Question	Response
	<p>transmittal of papers. Is there a reason the papers aren't password protected? Are they password protected when emailed to the independent member?</p> <p>6. Which elected member is reported to be not attending arc meetings?</p> <p>7. Some recommendations are proposed not to be implemented until the end of the year. I don't think we can wait that long to get the fundamentals right. These need to be resolved sooner.</p> <p>8. Council approved the inclusion of a deputy member in November 2022. Why has this not been actioned? What is the process within the organisation to ensure council resolutions are implemented in a timely manner</p>	<p>4. The City requires more specifics. Are you referring to the ARC or another Committee / OCM.</p> <p>5. Please refer to the response to Councillor Fleeton in his Question 8 under the Performance of ARC report.</p> <p>6. Please see attached attendance register.</p> <p>7. End of year due dates have been provided to ensure that there is sufficient time to implement the recommendations and provide it as evidence as part of the verification process. Some recommendations are dependent on the LG Reforms.</p> <p>8. This has been actioned but the Deputy Member has not been called to attend the ARC to date. The ARC TOR are currently being updated to reflect the Deputy Member position and will be presented to the ARC and Council in the respective August meetings.</p>
17.	<p>Is the consultant who drafted/delivered the report investigating the multiple short comings of the ARC going to be present tomorrow at the ABS?</p> <p>I have further questions and want to know how they should be directed. It seems from the agenda the city agrees with pretty much everything they've said, but there's some deeper concerns here relating to governance that could be impacting other areas of the city not immediately covered by ARC.</p>	<p>The Audit and Risk Manager will be in attendance and will be able to respond to questions. If the A&R Manager is unable to answer any questions, we can take these on notice and provide them before the OCM.</p> <p>For your information, Moore Australia, the firm who conducted the audit, did present the report to the A&R Committee meeting on 8 May 2023.</p>
18.	<p>Why did the city agree to this recommendation? Have we forgotten we have standing orders?</p>	<p>Clarification has been sought on which recommendation the Councillor is referring to. This has not been received.</p>
19.	<p>What is the overall spend for ratepayers on corporate governance advice and council governance advice for the 22/23 FY and proposed 23/24 budget?</p>	<p>Please refer to Attachment 5 under separate cover.</p>

	Question	Response
	<p>Question clarified to: How much money are we spending on Council governance in the above timeframes? How much money are we spending on corporate governance in the above timeframes? All in costs on FTE and external advice separated between Council and corporate/internal.</p>	
20.	<p>Is a Deputy Member the same as a Committee member - or is it a different class of member?</p>	<p>As per the Local Government Act, this position is a deputy of a member of the committee. A deputy is only considered to be a member of the committee when acting in the position.</p>
21.	<p>Do the terms of reference for the committee as they stand make provision for different classes of membership?</p>	<p>No. The City does not consider there to be different classes of membership to the ARC.</p>
22.	<p>When will a second independent committee member be appointed as per the Committees current Terms of Reference?</p>	<p>The City has identified a suitable person for the second independent committee member position and will be approaching them to ascertain their interest.</p>
23.	<p>Why as a Deputy Member was I not asked interviewed as part of the Audit review process last year? Noting I was appointed in October 2022.</p>	<p>For the period covering the audit scope (1 January 2022 to 31 December 2022), all ARC Committee Members, including any new and resigned Members were invited to meet with the auditors. Since commencement in the role of Deputy, the Councillor was not required to attend any of the Committee meetings.</p>
24.	<p>Over every single timeframe that the committee or admin has given the committee or council so you said you would do something by a certain date, how many have been met and how many have been missed?</p>	<p>Since the commencement of the current ARC, the City has completed fourteen (14) audits, resulting in a total of 160 recommendations that were agreed to.</p> <ol style="list-style-type: none"> 1. 19% of recommendations were verified as completed at their original due date. 2. 19% of recommendations had a revised due date. 3. 62% of recommendations are not due yet. <p>It is important to note that in addition to implementing audit recommendations, the City has also been implementing the Inquiry recommendations.</p>

	Question	Response
		<p>There was a total of 215 recommendations for the City of Perth, of which only 9 are outstanding.</p> <p>The City has implemented approximately 96% of the Inquiry recommendations.</p>
25.	<p>Is there a reason why papers aren't password protected, particularly when sending to the independent member?</p>	<p>Password protection is not considered necessary. Emails are sent to named (not generic or group) accounts and independent members of Committees are bound by the Code of Conduct for Council Members, Committee Members and Candidates.</p>
26.	<p>Am I considered a member of the Audit & Risk Committee?</p>	<p>The Councillor is considered a member of the Committee when there are absences, and a quorum cannot be achieved. As a deputy of a member of the Committee, the Councillor can step in and act as a Member.</p> <p>S5.11A (1) of the Local Government Act 1995 partially states that "the local government may appoint* a person to be a deputy of a member of a committee ... at any time". S5.11A (4) further states that "<i>A deputy of a member of a committee, while acting as a member, has all the function of and all the protection given to a member</i>". <i>As such, the Deputy is only considered to be a member of the Committee when acting in the position.</i></p> <p>The administration has checked its understanding of the legislation with WALGA, who have confirmed it to be accurate.</p>




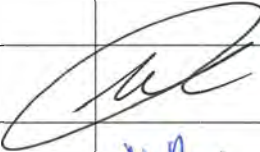

Internal Audit Report

Audit Name: Review of the Performance of the Audit and Risk Committee
Year of Audit: FY22/23
Primary Contact: Manager Audit and Risk
Primary Alliance: CEO Alliance
Stakeholders: Chair of the Audit and Risk Committee
Audit and Risk Committee Members
Chief Executive Officer

Internal Audit Report prepared by:

Name	Position	Signature	Date
Michelle Shafizadeh	Director		21.04.2023

Internal Audit Report reviewed and endorsed by:

Name	Position	Signature	Date
			
Michelle Reynolds	CEO		27/4/23
Natasha Balderston	Manager Audit and Risk		27/04/23

Executive Summary

Background:

In 2018, Commissioners were appointed to the City of Perth. In 2020, the “City of Perth Section 4.13 (under the *Local Government Act 1995*) Other Election” was held, and a new Council was sworn in. As a result, the City formed a Audit and Risk Committee (ARC) and developed a “City of Perth Council, Committee and External Boards, Representation and Terms of Reference” document. The Terms of Reference for the ARC was presented within this document.

In 2021, an Ordinary Election was held, which resulted in the dissolution of the ARC and the formation of a new ARC. A stand-alone ARC Terms of Reference (TOR) was developed and endorsed by Council at its meeting held on 31 August 2021. The TOR was modelled after the Office of the Auditor General Western Australia’s publication “Western Australian Public Sector Audit Committees – Better Practice Guide”. This was not tailored to the City’s purpose and needs.

Minor changes were made to the ARC TOR and presented in the ARC meeting held on 21 March 2022.

Context

The ARC has a critical function for the effective delivery of the third and fourth lines of defence, within the Four Lines of Defence Model set out in Figure 1.

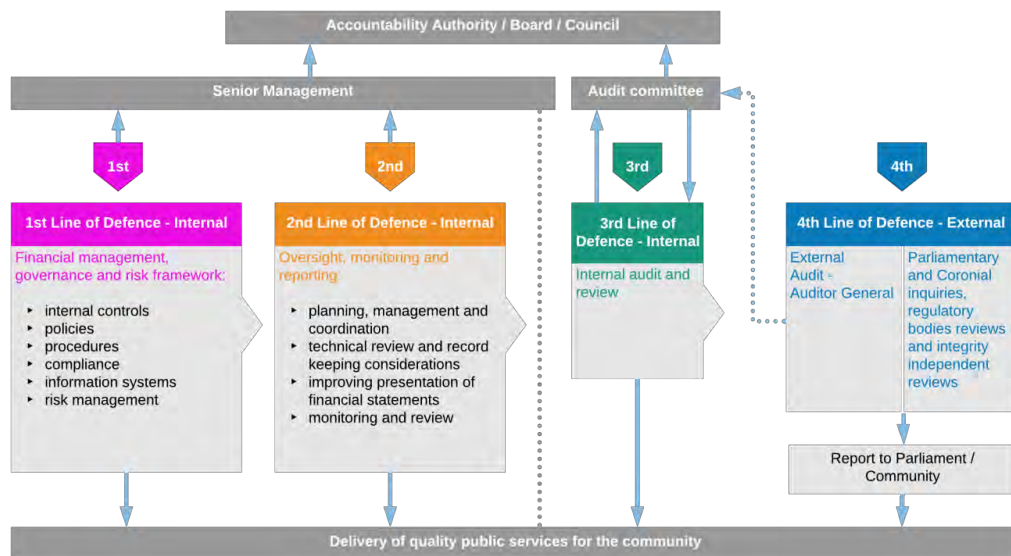


Figure 1: Four Lines of Defence Model

Moore Australia was appointed on 31 October 2022 and performed the audit for the period 1 January 2022 to 31 December 2022 by the City of Perth (“the City”). Interviews were conducted with all current ARC Members, the Chief Executive Officer and Manager Audit and Risk, to inform the internal audit engagement.

Executive Summary (Cont.)

Context: (Cont.)

The review of the performance of the ARC has not been performed previously, however, it is Management's intention for this to be performed annually. One of the objectives for the internal audit was help ensure a smooth transition to a new operating model which will comply with the incoming *Local Government Act 1995* Reforms.

Moore Australia (WA) Pty Ltd ("Moore Australia") performed the internal audit in line with the International Standards for the Professional Practice of Internal Auditing and the Moore Australia Internal Audit Methodology. This report presents our observations and recommendations arising from the internal audit performed. These observations and recommendations are presented, together with Management's comments, in Detailed Findings, and summarised below.

Objective:

The objective of the assessment was to determine if the City was operating effectively and in compliance with the ARC's Terms of Reference. The assessment also aimed to determine if the internal documents such as the ARC Terms of Reference are relevant, appropriate, accurate and complete. Additionally, Moore Australia was required to provide a roadmap for the City to help in the transition from its current operating model to a new model which will comply with the incoming *Local Government Act 1995* Reforms. These reforms will change the approach to the ARC composition, governance, and conduct.

Audit Methodology:

The internal audit adopted its standard audit methodology as outline below:

1. An entrance meeting was held with the current ARC Members, Chief Executive Officer, and Manager Audit and Risk to discuss the objectives, audit scope, timeframes etc.
2. Prior to and during the engagement, information was requested from the Manager Audit and Risk.
3. Audit fieldwork was undertaken.
4. Information gathered was collated in working papers, was analysed, and issues discovered were discussed during the audit.
5. Preliminary findings and recommendations were developed and discussed with the Manager Audit and Risk.
6. A draft report was prepared and issued to Manager Audit and Risk.
7. An exit meeting was undertaken with Chief Executive Officer, Manager Audit and Risk and Chair of the ARC to discuss the draft findings and outcomes.
8. Management comments, including responsibilities and target dates, were obtained from the Manager Audit and Risk and endorsement was sought from the Chair of ARC.
9. The final draft audit report with draft management comments will be presented to the Executive Leadership Team for review and endorsement.
10. The final audit report will be presented to the ARC and Council.
11. The audit log will be updated by the Manager Audit and Risk with agreed recommendations, responsible officers, and timeframes.
12. The recommendations will be tracked and monitored for the verification process.

Executive Summary (Cont.)

Audit Scope:

The scope of this internal included the following:

1. Attending and observing the activities of the ARC during its meeting held on 5 December 2022.
2. Reviewing the ARC structure, capability, and operations.
3. Determining if the ARC is operating effectively, efficiently and in compliance with its Terms of Reference.
4. Reviewing the existing ARC Terms of Reference for appropriateness, accuracy, and completeness.
5. Undertaking a gap analysis to determine if the City requires any additional guiding documentation to support the function of the ARC.
6. Where relevant, providing a roadmap on how the City can transition its operation to meet the requirements of the incoming local government reforms.
7. Developing a checklist, in consultation with the Manager Audit and Risk and the Chair of the ARC, that would assist the City with future internal reviews of the ARCs performance.

The review covered the period from 1 January 2022 to 31 December 2022.

Scope exclusions:

The preparation or updating of the guiding documentation mentioned in scope 5 above, do not form part of the scope of the engagement, but can be provided (if requested by Management) as separate engagement.

Good practices identified:

Conflicts of interest were managed well during the audit period with an Independent Member's new employment position conflicting with their position on the ARC. The risk was identified and managed on a timely basis.

Overall Findings

We found there is a commitment from Management and the ARC to adopt better practice principles and to use this report to inform the way forward.

There were opportunities to improve the ARC in each of the internal audit scope lines of inquiry.

The ARC TOR was last updated in 2022. The audit noted that there was a lack of evidence to demonstrate the ARC is performing its role and responsibilities as outlined in the approved Terms of Reference. This is likely due to the lack of fitness for purpose of the TOR.

From our interviews with relevant stakeholders, we identified there was an overall lack of understanding of the proposed legislative reforms affecting the ARC.

Executive Summary (Cont.)

Approach

Moore Australia has used *Local Government Act 1995*, WALGA Guidelines and better practice guides in Australia to assess the performance of the ARC.

Moore Australia have also used the following model in Figure 2 which was aligned to the [National Audit Office Audit Effectiveness Audit Tool](#) to develop the Health Checklist to assess the effectiveness of the ARC in the future. It was considered a comprehensive tool for the public sector, and it has been enhanced to ensure it is fit for purpose for local government.



Figure 2: National Audit Office Audit Effectiveness Tool Model

Executive Summary (Cont.)

Summary

We assessed the City's ARC function in six (6) areas. These areas are outlined in Table 1 and we have provided the definitions of the assessed areas. These are not findings from the internal audit.

No	Category	Explanation Details
1	Membership, Independence, Objectivity and Understanding	<p>It is important that the ARC is independent and objective. The Chair and ARC members should have a solid understanding of the objectives and priorities of the organisation.</p> <p>ARCs are under pressure to carry out their responsibilities with limited time and resources and to exercise good practice in managing meetings and knowing which areas to focus on.</p>
2	Skills and Competence	<p>ARCs across government are increasingly faced with significant new and emerging risks. It is important for ARCs to have a strategy, so they know where they need to upskill, build expertise, and know when to draw specialist skills from elsewhere. This will allow the ARC to effectively deal with risks and challenges as they emerge.</p>
3	Roles and Responsibilities	<p>The overall role of the ARC is to support the Council and by helping them to formulate their assurance needs. They do this by reviewing the comprehensiveness and reliability of assurances on governance, risk management, the control environment, and the integrity of financial statements.</p> <p>The purpose of assurance is to provide – through a systematic set of actions – confidence to Senior Management and stakeholders that work is controlled, and safe and successful delivery of policy, strategy, and objectives are supported. It is vital that ARCs understand how they receive their assurance from defence lines 2, 3 and 4, and can identify any significant gaps. This will give ARC the best possible chance of focusing on high-priority issues and fulfilling their role effectively.</p>
4	Scope	<p>It is important that the ARC fully understands the scope of its work, and that this is set out clearly in its terms of reference.</p> <p>The ARC, the Council, Management, and Officers must be clear on their respective responsibilities, particularly when it comes to assurance requirements. Being clear on expectations and accountabilities will ensure that the ARC focuses its time and resources on its core requirements.</p> <p>The ARC should understand how it interacts with the organisation's various lines of defence, and how it should engage with other providers of assurance, such as internal and external audit.</p>
5	Communication and Reporting	<p>To be successful, the ARC must have clear lines of communication with the Council and other key stakeholders within the City such as Elected Members, CEO, and Manager Audit and Risk. Establishing an effective mechanism for working with the Council is particularly important. Communication should be tailored to the requirements and preferences of key stakeholders and should be a way to ensure that the ARC can perform at its optimum effectiveness.</p> <p>The ARC should be clear on reporting expectations and requirements. The reports received by the ARC to exercise its responsibilities should be at the right level of detail and presented in a manner which makes it easy for ARC members to review and challenge. Reports from the ARC to the Council should meet its expectations in terms of content, scope, and proportionality.</p>
6	Continual Improvement	<p>As the challenges and requirements of the ARC evolve, a high-performing ARC will strive for continual improvement. It is important that the ARC adopts a positive attitude to learning and development, regularly appraises its performance, and is open to feedback from others.</p>

Table 1: Summary of National Audit Office Audit Effectiveness Tool Model

Executive Summary (Cont.)

Summary (Cont.)

The results of our fieldwork are detailed in 'Section 3 – Detailed Key Findings' of this report. All the findings are rated as **Medium**.

The Scope Areas are detailed as follows:

1. Attending and observing the activities of the ARC during its meeting held on 5 December 2022.
2. Reviewing the ARC structure, capability, and operations.
3. Determining if the ARC is operating effectively, efficiently and in compliance with its Terms of Reference.
4. Reviewing the existing ARC Terms of Reference for appropriateness, accuracy, and completeness.
5. Undertaking a gap analysis to determine if the City requires any additional guiding documentation to support the function of the ARC.
6. Where relevant, providing a roadmap on how the City can transition its operation to meet the requirements of the incoming Local Government Reforms.
7. Developing a checklist, in consultation with the Manager Audit and Risk and the Chair of the ARC, that would assist the City with future internal reviews of the ARC performance

We have assigned, and agreed with Management, priority ratings for each observation based on the current Risk Rating Matrix included in [Appendix 1](#).

Related Internal Audits

We are not aware of any previous internal or external reviews of the effectiveness of the ARC. This has been confirmed with the Manager Audit and Risk.

Acknowledgements

We would like to thank Management and Staff for the assistance that has been extended during the engagement. Key personnel contracted are outlined in [Appendix 2](#).

Summary of Key Findings:

We have identified the following nine (9) areas of improvement opportunity within the City:

1. Observations from the attendance at the 5 December 2022 ARC Meeting.
2. Membership Governance.
3. Meeting Governance.
4. Compliance with ARC Terms of Reference.
5. Compliance with Internal Audit Charter.
6. Compliance with Legislation.
7. Oversight of Risk Management Documents.
8. Contemporary Terms of Reference in Line with Better Practice
9. Tools and Resources to Support the ARC.

Executive Summary (Cont.)

Additional Scope Areas:

We have reported the two additional scope areas separately as they are not findings from the internal audit engagement. These relate to the Local Government Reform Roadmap and Review of the ARC Health Checklist.

Limitations

1. The scope of our services (Moore Australia) and any deliverables will be limited to carrying out internal audit assignments in accordance with the approved Engagement Letter. We will only cover the scope of work approved by the Audit and Risk Committee, with the exception of additional areas being included under the specific agreement and approval of the Audit and Risk Committee.
2. The scope of work for this engagement was approved by Management in the Statement of Scope signed on 15 November 2022.
3. Due to the inherent limitations of any internal control structure, we do not warrant that all weaknesses, fraud, error, or non-compliance in the City's control structures were detected during the Engagement.
 - a. Any testing under the Engagement is performed on a sample basis and is not conducted continuously.
 - b. Any projections as to the assessment of the control structures in future periods are subject to the risk that the structures may become inadequate because of changes in conditions, or their degree of compliance deteriorating.
4. We conducted appropriate tests of key controls within our scope. Our findings only relate to the period of testing undertaken during our review and cannot be relied upon to be representative of the operation of control procedures prior to or after this period. We have relied solely on the information and documentation provided to us by the City and have not performed a review on the authenticity of the information and data provided. There is a risk the information may have been altered prior to being provided to Moore Australia and there is a risk that this may not have been identified by Moore Australia. This could impact the results reported.

Executive Summary (Cont.)

Overall risk rating for the audit:

The results of the engagement will be presented in the order of the Scope Areas agreed within the Internal Audit Engagement Memorandum which was signed and dated 15 November 2022. Scope 2 and 3 are reported together as there was significant overlap.

A summary of the risk rating for Review the Performance of the ARC are set out in Table 2:

Scope	Finding	Recommendations	Current Risk Rating	Residual Risk Rating*
Scope 1 - Observing an ARC meeting.	1. Observations from attendance at 5 December 2022 ARC Meeting.	1-6	Medium (9)	Medium (6)
Scope 2 - Reviewing the ARC structure, capability, and operations Scope 3 - Determining if the ARC is operating effectively, efficiently and in compliance with its Terms of Reference.	2. Membership Governance.	7-9	Medium (9)	Medium (6)
	3. Meeting Governance.	10-16	Medium (9)	Medium (6)
	4. Compliance with ARC Terms of Reference.	17-23	Medium (9)	Medium (6)
	5. Compliance with Internal Audit Charter.	24-25	Medium (9)	Medium (6)
	6. Compliance with Legislation.	26-27	Medium (9)	Medium (6)
	7. Oversight of Risk Management documents.	28-30	Medium (9)	Medium (6)
Scope 4 - Reviewing the existing ARC Terms of Reference for appropriateness, accuracy, and completeness.	8. Contemporary Terms of Reference.	31	Medium (9)	Medium (6)
Scope 5 - Undertaking a gap analysis to determine if the City requires any additional guiding documentation to support the function of the ARC.	9. Tools and Resources to Support the ARC.	32	Medium (9)	Medium (6)

Table 2 Summary of findings are Recommendations and Risk Ratings

Executive Summary (Cont.)

Overall risk rating for the audit: (Cont.)

Internal Audit considered the inherent position of this process and the issues identified in the audit and determined the likelihood and consequences to the organisation as follows:

Category	Assessment	Definition
Likelihood	Possible	Should occur in most circumstances (at least once in three years).
Consequence	Moderate	Non-compliance with legislation, policies and procedures including approved Terms of Reference. Planned unethical action by one or more staff.

Table 3: Likelihood and Consequences

As a result, the current internal process has been rated as **Medium** risk.

The implementation of the recommendations would reduce the likelihood of the control weaknesses eventuating to **Unlikely**, but the consequences would remain at **Moderate**. The residual risk after implementing the recommendations in fully would reduce to **Medium**.

*Residual risk ratings take into account that the mitigations measures (i.e. audit recommendations) have been implemented in full

It is important to recognize that human behaviour can have a significant impact, both positive and negative, on the ARC processes. While the controls aim to reduce the likelihood of risks eventuating, it is unable to predict or change human behaviour. Council can only implement strong preventative and detective controls to ensure that inappropriate behaviour is identified and addressed.

The following sections of the report provide more detail in relation to the key findings and observations. Each of the findings include the current risk rating and an indication of the residual risk should the recommendations be fully implemented.

Detailed Key Findings

Finding 1: Observations from Attendance at the 5 December 2022 ARC Meeting		
Scope Element: 1 – Observing a Meeting		
Inherent Risk Rating: Medium (9)	Likelihood: Possible	Consequences: Moderate
Discussion		
<p>The Director and Associate Director from Moore Australia attended the 5 December 2022 Audit and Risk Committee meeting as observers and identified the following:</p>		
<ol style="list-style-type: none"> 1. Discrepancies in ARC Agenda Papers - The Agenda Papers had a discrepancy within them regarding what was required from the Members from the Agenda Paper. The discrepancy identified was that Agenda item 7.4 “Final Scope for Performance of ARC Review” references endorsing and noting the paper within the Agenda Paper. The recommendation was for the Council to endorse but within the discussion it was referenced that the Council was to note. 2. Out of Date Agenda Papers – The Agenda included two agenda papers which were revised after they were circulated to the ARC Members. These were the 30 June 2022 Financial Statements and the Office of the Auditor General (OAG) Management Letter. They were not identified as such in the beginning of the Meeting or Agenda item and had to be raised by Members in the discussion. It would be more efficient and effective if ARC Members were advised prior to the meeting (i.e. out of session), before the meeting, or prior to discussion that revised papers are available. The implications of this were that time was wasted discussing out of date Agenda Papers. Current versions of documents were also not provided to ARC Members at the meeting to rectify this issue. 3. Potential Overuse of Mobile Phones – There was more than usual use of mobile phones by ARC Members during the meeting. Use of mobile phones can limit the ability of the ARC Members to perform their role which may reduce the effectiveness of the meeting. It may also pose a perceived risk that ARC Members are receiving communications from outside of the meeting to inform their decisions within the meeting. This has been an issue reported within the media for another City where there were allegations of telephone messaging influencing Council voting. This poses a reputational risk for all local governments. 4. Ineffective “in-camera” session – The “in camera” session was attended to by Manager Audit and Risk, external auditors, and internal auditors. For it to be a true “in-camera” session, no City Officers should be in attendance. This is because, the external and internal auditors may wish to raise matters pertaining to the other party. As an example, the auditors may want to raise an issue or ask a question in relation to the Manager Audit and Risk and may not be comfortable to do so in their presence. The external and internal auditors should also not be in attendance for each other’s “in-camera” session as it may also present sensitivities with their matters raised as they may relate to each other. The in-camera session was in relation to Agenda item 7.1 and 7.3 but the minutes identified that the external and internal auditors retired from the meeting prior to Agenda item 7.3. This is inconsistent. There was no in camera session held separately with Manager Audit and Risk. 5. Distribution and publishing of minutes – The minutes for the audit period were generally distributed to ARC Members for review and comment for three meetings up to ten (10) days after the ARC meeting with the 5 December 2022 ARC meeting distributed to ARC members approximately five (5) weeks after the ARC meeting. This is longer than expected considering legislative requirements. The confirmed minutes of Committee meetings is required to be published on the City website in accordance with Local Government Act Section 5.96A (1). The unconfirmed minutes are required to be published within seven (7) days of the meeting being held in accordance with <i>Local Government (Administration) Regulations 1996</i>, Part 2, Regulation 13. We recommend minutes are distributed and feedback received prior to publishing unconfirmed minutes to minimise any inaccuracies. 6. Inaccurate Minutes – The draft minutes provided by Management to internal audit contained a number of issues: <ul style="list-style-type: none"> ▪ The minutes did not accurately record Moore Australia as observers for the meeting. Michelle Shafizadeh and Nick Goosen were in attendance as observers at the ARC Meeting. These have been confirmed by the CEO for release. The minutes did not summarise how the disclosure of interest was going to be safeguarded against in the ARC meeting. ▪ Within the minutes of the meeting, the General Manager Commercial Services and Alliance Manager Development Approvals were identified as retired at 5.38pm. They were not identified in the beginning of the minutes as attendees for the ARC meeting. Management has identified that the 		

minutes were copied from a previous meeting and the relevant people were not actually in attendance at the meeting.

- Agenda item 7.2 was not included in the ARC minutes in chronological order in accordance with the Agenda.

Implication

1. Confusion as to the requirements in the ARC meeting of the ARC Members.
2. The efficiency and effectiveness of the ARC meeting can be reduced by out-of-date ARC papers not being identified prior to the meeting or at the beginning of the Agenda Item.
3. The efficiency and effectiveness of the meeting may be negatively impacted by use of mobile phones during ARC meetings. This may also lead to a perception of bias within the ARCs decision making.
4. Independent views of internal auditors, external auditors, and Manager Audit and Risk may not be provided if they are in the presence of other stakeholders.
5. Inaccurate record keeping for minutes of ARC meetings.
6. Feedback on minutes is not provided on a timely basis and this may affect accuracy.

Recommendation	Responsible Person	Management Comment	Due Date
1. Ensure that the decision requirements of ARC Members are consistent within the recommendation and discussion in the Agenda Papers.	Manager Audit and Risk	Agreed.	30 June 2023.
2. Where there are changes or updates, consider circulating revised ARC Agenda Papers to members prior to the meeting. Announce this at the beginning of the ARC Meeting or announce this at the beginning of the relevant Agenda Item.	Manager Audit and Risk	Agreed.	31 December 2023.
3. ARC Chair to promote the non-use of mobile phones during the meetings, except in exceptional circumstances.	Manager Council Governance and Policy	Agreed. A reminder will be included into the agenda run sheet to assist the ARC Chair in promoting the non-use of mobile phones.	30 June 2023.
4. The “in-camera” session with internal auditors, external auditors and Manager Audit and Risk be held separately and without any City Officers or other parties in attendance.	Manager Audit and Risk	Agreed.	31 August 2023.
5. Ensure accurate record keeping of the minutes of ARC meetings.	Manager Council Governance and Policy	Agreed. Minutes will be kept in accordance with the <i>Local Government Act 1995</i> and subsidiary legislation.	30 June 2023.
6. Ensure minutes are prepared accurately by Council Governance prior to distribution.	Manager Council Governance and Policy	Agreed, a new process of approval review for accuracy will include sign off by the manager Audit and Risk, who attends the ARC meetings consistently (in addition to the usual sign off for Council Meeting Minutes), before Minutes are distributed.	31 May 2023
Residual Risk Rating: Medium (6)	Likelihood: Unlikely		Consequences: Moderate

Detailed Key Findings (Cont.)

Finding 2: Membership Governance		
Scope Element: 2 – Structure, Capability and Operations		
Inherent Risk Rating: Medium (9)	Likelihood: Possible	Consequences: Moderate
Discussion:		
<p>The composition of the ARC members is set out in the <i>Local Government Act 1995</i> and the City's approved Terms of Reference.</p> <p>The Elected ARC Members (Councillors Lezer, Gobbert, Fleeton, and Anghie) were appointed in late 2020 together with an Independent Member (Maurich). A second independent member (Kumar) was appointed in February 2022 who later resigned February 2023 due to a self-identified conflict of interest which was confirmed by the City. Elected ARC Member Fleeton also resigned part way through the audit period. The Lord Mayor was appointed as an ARC Member in November 2022. The Chair of the ARC is Counsellor Lezer.</p>		
Positive Observations		
<ol style="list-style-type: none"> An independent member (Kumar) has recently resigned due to an actual conflict of interest. This was managed efficiently and effectively by the ARC, and the City. Management have advised an additional Independent ARC Member will be sought on a timely basis to meet the requirements of the ARC Terms of Reference. 		
Improvement Opportunities:		
<ol style="list-style-type: none"> Out of date City website information – The City website is currently not up to date in three aspects: <ol style="list-style-type: none"> The Lord Mayor is not identified on the City website as an ARC Member and they were appointed in November 2022. This was three months ago at the time of the audit. Councillor Fleeton resigned from the ARC effective immediately in November 2022, however, he is still identified on the City website as an ARC member. The Independent ARC Member (Kumar) resigned on 7 February 2023, however, he is still named on the City website as an ARC Member. Consideration of the qualifications, skills, and experience – There has not been a recent consideration of the skills and composition of the ARC. We acknowledge the Elected Members are selected by the community. At the time of deciding the ARC Members, there was no evidence of consideration of the qualifications, skills, and experience of the Elected Members chosen for the ARC, to identify who may be best placed for membership on the ARC. Understanding qualifications, skills and experience will assist in determining any potential gaps, and where the qualifications, skills, and experience of the independent ARC Members may be required, or where experts may be required to support the ARC. This will also aid in determining whether specific and tailored induction, training, and professional development should be provided for the ARC Members to assist them in carrying out their duties. We are not suggesting that current ARC Members are not qualified or experienced to perform their role, but just that there was no evidence to inform the decision. Experts can be used to assist the ARC with activities where they may not have the requisite qualifications, skills, and experience. Experts can assist particularly with information technology or security, financial reporting, and risk management. If no experts are required, then this can be documented. Term of ARC Members – The Independent ARC Member (Maurich) has been on the ARC since 2017. It is good governance to consider the independence, skills, and experience on the ARC, and to consider who else may be available within the community to complement the ARC Elected Members. This would help bring fresh eyes and thinking to the ARC. I understand from discussions with Management that, with the change of Commissioners to Councillors, there was a preference to maintain some continuity, but there may be consideration of change in ARC Members in the future. 		
Implication		
<ol style="list-style-type: none"> Lack of governance over website and presenting inaccurate/out of date information to the community. Non-compliance with the ARC Terms of Reference. Potential lack of fresh thinking and challenge to the status quo of the current ARC. 		

Recommendation	Responsible Person	Management Comment	Due Date
7. Update the City website to reflect the current ARC membership and ensure it is updated in future on a timely basis.	Manager Audit and Risk	Agreed. The Manager Audit and Risk will work with the Communications Teams to update the City website to reflect the current ARC membership.	31 May 2023
8. Evidence the consideration of the skills and experience of the Elected Members and how this has informed the composition of the Audit and Risk Committee.	Manager Audit and Risk	Noted. The LGA Act limits the influence in this area. However, we will refer this to the Minister to Local Government and how it relates to the incoming Local Government Reforms. Independent members will need to have the necessary skills to complement the ARC	31 July 2024
9. Consider the appointment of other Independent Members after consideration of qualifications, skills, and experience.	Manager Audit and Risk	Agreed.	31 December 2023
Residual Risk Rating: Medium (6)	Likelihood: Unlikely		Consequences: Moderate

Detailed Key Findings (Cont.)

Finding 3: Meeting Governance		
Scope Element: 2 Structure, Capability and Operations		
Inherent Risk Rating: Medium (9)	Likelihood: Possible	Consequences: Moderate
Discussion:		
<p>The effectiveness of the ARC Meeting is dependent upon:</p> <ul style="list-style-type: none"> Meeting preparation being effective where the Chair is briefed about the proposed Agenda Papers and having the ability to influence the Agenda. Meetings being scheduled at a mutually agreed time, where Members can regularly attend. ARC Agenda Papers are distributed securely on a timely basis. ARC Agenda Papers are aligned to the Terms of Reference and not particular areas of interest of ARC Members. ARC Members feedback, comments and suggestions are considered and implemented, where the ARC decide it is appropriate. <p>Positive Observations</p> <p>We understand that in the 5 December 2022 ARC meeting, it was decided to change the timing of the meetings to meet the needs of members. This is very positive and demonstrates that the Chair of the ARC listening to ARC Member needs.</p> <p>Improvement Opportunities:</p> <ol style="list-style-type: none"> Briefing meeting with Chair of the ARC – We understand the Chair of the ARC meets with the Manager Audit and Risk <u>after</u> the Agenda Papers are circulated, and before the ARC meeting. This is to discuss the Agenda Papers and address any questions. We believe it would be more valuable to meet <u>before the Agenda Papers are finalised and circulated and before the ARC meeting</u> to ensure the ARC Agenda Papers meet the expectations of the Chair and that timeframes for the meeting can be met. (i.e. that adequate time has been allocated to each Agenda Paper and the meeting runs on time). We believe this is still part of the preparation of Agenda Papers and not circulation of Agenda Papers. We don't believe this would contravene <i>Local Government (Administration) Part 2, Regulation 14</i>. Distribution of Meeting Papers – We understand the ARC meeting papers are circulated to Members via the Council Hub and to independent members via email. We believe this represents a significant risk to the City, as email is insecure and unintentional human error may email the documents to unapproved recipients. There was no evidence that information security has been considered by the City in this regard. We understand from Management there is currently no alternative at the City at the current time. Meeting Attendance – We understand that an ARC Member has, for an extended period, not attended ARC meetings and on occasion has not provided an apology. It is recommended that meeting attendances be monitored on a regular basis. If regular non-attendance is noted, then the Chair should reference this attendance register and raise this with the ARC Member in accordance with the Terms of Reference. Timeliness of circulation of Meeting Agenda Papers – The ARC members were notified of the availability of the ARC Meeting Agenda Papers for 21 March 2022 meeting (Monday) on 18 March 2022 (Friday), which was one business day prior to the meeting. This is not considered adequate time for members to read the Agenda Papers. However, it should be noted that this was improved for the remainder three out of four ARC meetings held during the audit period. Legal Matters – We understand that legal matters pertaining to the City was tabled at each ARC meeting at the request of an individual Elected Member. We don't believe this information is pertaining to the role and responsibility of the ARC. This has recently been decided by the ARC to not be needed for future meetings. Consideration of Agenda Papers – There was no Agenda Item which asked Members if they have had adequate time to consider the ARC Agenda Papers. This is important as it can enhance the effectiveness of the ARC by helping to clarify that ARC Members are required to read the Agenda Papers thoroughly prior to the meeting and provide acknowledgement of this in the ARC meeting. Emergency Protocols – At the beginning of the ARC meeting there was no announcement of the emergency protocols in place for the ARC meeting. The ARC meeting was held outside of usual 		

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business hours within the City premises, and there were also Independent Members and visitors in the ARC meeting, who may not be familiar with the emergency protocols at that time.

Implication

1. Lack of effective ARC Agenda Papers may not meet the needs of the ARC Members.
2. Lack of secure City information may lead to disclosure to unauthorised parties.
3. Ineffective ARC when Members are regularly not attending. ARC Members may not read Agenda Papers and may not be in a position to contribute to following meetings.
4. ARC Members may not have sufficient time to review the Agenda Papers and in turn, may not be able to effectively contribute during the ARC Meeting.
5. Lack of adherence to the Terms of Reference and potential unnecessary focus on matters which may be a personal interest of an individual ARC member may hinder priority being given to matters for the ARC as a collective.
6. Lack of preparation for ARC meeting attendances.
7. Potential lack of safety of attendees should there be an emergency.

Recommendation	Responsible Person	Management Comment	Due Date
10. Chair of the ARC to consider meeting with the Manager Audit and Risk prior to the Agenda Papers being issued and before the ARC meeting.	Manager Audit and Risk	Agreed. The Chair of the ARC agrees there is value in meeting with the Manager Audit and Risk prior to the Agenda papers being issued. This new process will be implemented for the May ARC meeting.	31 May 2023.
11. Consider a secure distribution method for Independent Members to receive their Agenda Papers.	Manager Council Governance and Policy	Agreed. A secure distribution method will be considered. Any changes to current practice will be in accordance with the ICT Plan.	31 August 2023.
12. Amend ARC Terms of Reference to include details for expectations for meeting attendances and the appropriate course of action should Members not regularly attend.	Manager Audit and Risk	Agreed.	31 August 2023
13. Ensure ARC Agenda Papers are distributed in accordance with the Terms of Reference and in sufficient time for ARC Members to read Agenda Papers. (within 5 business days which Moore Australia considers sufficient time)	Manager Council Governance and Policy.	Agreed. This is the City's current practice, and the City will continue to ensure that ARC Agenda papers are distributed within 5 business days of the ARC meeting	31 August 2023
14. Ensure ARC has agreement in principle on future meeting Agenda Papers for their collective benefit and not individual ARC Member interests. The City could consider amending the Terms of Reference to ensure Agenda Papers are within scope of the ARC and any exceptions are recorded within the minutes.	Manager Audit and Risk	Agreed.	31 August 2023
15. Consider seeking ARC Members acknowledgement they have had sufficient time to consider the ARC Agenda Papers.	Manager Council Governance and Policy	Agreed. This acknowledgment request will be included into the agenda run sheet.	30 June 2023

16. Consider announcement of emergency protocols at the beginning of afterhours ARC Meetings.	Manager Council Governance and Policy.	Agreed. This element will be included into the agenda run sheet to assist the ARC Chair in making the emergency protocols announcement.	31 May 2023.
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Detailed Key Findings (Cont.)

Finding 4: Compliance with Approved Terms of Reference		
Scope Element: 3 - Compliance with Terms of Reference		
Inherent Risk Rating: Medium (9)	Likelihood: Possible	Consequences: Moderate
Discussion:		
<p>It is good governance to assess, on a regular basis, the extent of compliance with the approved ARC Terms of Reference. There is no evidence of documented self-assessment by the City of the compliance with the ARC Terms of Reference.</p> <p>This finding has been broken into two different parts being:</p> <ol style="list-style-type: none"> 1. Non-compliance with Terms of Reference, where actual activities are against the approved Terms of Reference. 2. No evidence of performing role and responsibility- where there is no evidence that the Terms of Reference is being performed. <p>Improvement Opportunities – Non-compliance with Approved Terms of Reference</p> <ol style="list-style-type: none"> 1. Positions Titles Incorrect – The following positions do not exist within the City which are referenced within the ARC Terms of Reference: <ul style="list-style-type: none"> • Chief Audit Executive • Internal Audit and Risk Manager 2. Committee Titles Incorrect – Reference to Audit Committee should be Audit and Risk Committee. 3. Payment to Independent Members – We have identified through discussion with Management that an Independent Member (Maurich) was paid an initial amount of \$150 per year, which was later increased to \$600 per year. This was authorised under the previous CEO in December 2018. I understand from Management this arrangement has been in place since 2018 and the current administration and ARC has honoured this payment. This was however not identified within the previous or current Terms of Reference which is endorsed by the ARC and approved by the Council. We understand it is commercial to attract and retain qualified, skilled, and experienced professionals onto the City ARC, however, this has been identified as a non-compliance with ARC Terms of Reference, as the previous and current Terms of Reference refers to NIL payment to ARC Members. 4. Internal Audit Service Provider Selection and Approval – The City has invited a firm (Stanton’s) to provide a quotation to perform at least one internal audit for the City (Discretionary Grants Funding). The City has an independent ARC Member who is employed by that firm. This would represent an actual conflict of interest if that firm was appointed which in our view could not be adequately managed within Risk Appetite. The internal audit service provider would not be independent as required under the ARC Terms of Reference. The issue is that it was not identified by the City in the assessment stage of the proposals that the independent ARC member was employed by the firm that provided a submission. It is reasonable to expect that the City should have known that Stanton’s cannot be appointed for internal audit services. In this situation, Stanton’s was not the preferred service provider, and there was no actual conflict of interest to manage. Further to this, the ARC Terms of Reference outlines that the internal audit service provider is required to be approved by the ARC. We understand from our discussion with Management, review of ARC Agenda Papers and briefing notes this is not occurring in practice. There is evidence where the CEO has been asked to approve a recommendation from the Panel to approve an internal audit service provider for a specific audit. We understand from consultation with the Manager Audit and Risk that this was because it was a new internal audit service provider, whereby usually it would be approved by the Manager Audit and Risk. This is still not in compliance with the ARC Terms of Reference. We acknowledge that the City has moved from a single source to co-sourced model. 5. Audit Recommendations Register – It is good governance and a requirement of the ARC Terms of Reference for the ARC to receive an update of the status of audit recommendations from the results of the Office of the Auditor General (OAG) financial, performance and information systems audits, as well as internal audits. Currently only the status of internal audits is reported to the ARC by the Manager Audit and Risk. The ARC is required to table the <i>Local Government (Audit) Regulations 1996</i> 17 Review Report and the <i>Local Government Financial Management Section 5(2)(c) Report</i> to ARC every three 		

financial years in accordance with this legislation. These may also be considered for including in the Audit Recommendations Register for monitoring, reporting, verification and close out of recommendations on a timely basis.

The ARC does not receive a formal reporting of the ARC Recommendations Register on a quarterly basis as required by the ARC Terms of Reference. It was provided for three out of the four ARC meetings. We understand that the practice has changed to report on a biannual basis, however, the Terms of Reference were not updated to reflect this at the time of the internal audit.

6. **Council Reporting** – We believe it is good governance, and a requirement of the ARC Terms of Reference, for the Council to receive a regular paper at their Council meetings that summarises the ARC activities and discusses current, new, and emerging risks, the status of the ARC's Annual Work Plan and Calendar, the approval of key policies, the status of audits, and compliance activities. The Council does not receive formal reporting of the activities of the ARC on a quarterly basis as is required by the ARC Terms of Reference.
7. **Administrative support for the ARC** – The ARC Terms of Reference identifies a City Officer to administratively support the ARC. There are currently two Officers who currently support the ARC. These are the Manager Audit and Risk and the Acting Governance Coordinator. The responsibilities are split as follows:

Acting Governance Coordinator

- Prepares and collates the ARC Agenda Papers.
- Provides the notification to ARC Members who are elected of the Availability of Agenda Papers on the Council Hub.
- Provides an email to Independent Members with ARC Agenda Papers as attachment (previously reported matter).
- Prepares a "Run Sheet" for the Chair of the ARC to assist with running the ARC meeting.
- Facilitates the answering of any questions by the ARC Members using a Questions Template. Questions are logged and answered for each meeting.
- Prepare the minutes from the ARC meeting.

Manager Audit and Risk

- Prepares the audit and risk-related ARC Agenda Papers, and Draft ARC Agenda and provides them to the Acting Governance Coordinator.
- Meets with the Chair of the ARC post sending out the ARC Agenda Papers and prior to the ARC meeting to identify any questions the Chair may have.
- Meets with the Independent Members for a briefing prior to the ARC Meeting to identify any clarification points.

Implications – Non-Compliance with Approved Terms of Reference:

Non-compliance with Terms of Reference and ineffective ARC as they may not achieve their objectives.

Improvement Opportunities – No evidence of performing the role and responsibility

No evidence of performing role and responsibility – There are a large number of ARC responsibilities which, based on the evidence provided to internal audit, currently do not appear to be performed.

Attached in [Appendix 3](#) is the current Terms of Reference used during the engagement, and highlighted are those elements which we were not provided with evidence from Management that the role and responsibility were being performed.

One of the key areas amongst many key areas, was lack of formal induction and training. Formal induction and formal training are essential to ensure all ARC Members understands their role and responsibilities in accordance with the Legislation and approved Terms of Reference and that they keep up to date with contemporary technical and governance skills.

- There is no formal induction and regular training of the ARC Members. Elected Members perform their mandatory training but there is no specific training which is mandatory or non-mandatory for ARC Members.

- o There are no formal Training Program for ARC Members.
- o There are no assessment or survey of the training needs to inform a Training Program.
- o There are no retention of training material for quality review or audit purposes.
- o There are no records maintained of training which has been attended by ARC Members.

Implications – No Evidence of Performing the role and responsibility

1. Ineffective at achieving the outcomes of the ARC if responsibilities are not being performed and non-compliance with approved Terms of Reference.

Recommendation	Responsible Person	Management Comment	Due Date
17. Update ARC Terms of Reference to correct position titles.	Manager Audit and Risk	Agreed.	31 August 2023.
18. Update ARC Terms of Reference to correct Committee titles.	Manager Audit and Risk	Agreed.	31 August 2023.
19. Consider the payment of ARC Independent Members to ensure it complies with the ARC Terms of Reference and legislation.	Manager Audit and Risk	Agreed. The City is awaiting the outcomes of the Local Government Reforms, which may allow the payment of the Independent Member of the ARC. The ARC TOR will be further updated to comply with legislation	31 December 2023.
20. Ensure the internal audit service provider selection and approval is in accordance with the Approved Terms of Reference. Consider the maintenance of a register of the firms who may present an actual, potential or perceived conflict of interest so they can be considered at the request for quotation stage or at the least in the assessment stage of procurement of internal audit services.	Manager Audit and Risk	Agreed.	31 December 2023.
21. Ensure the Audit Recommendations Register includes internal audits, external audits, performance audits and consider including the Financial Management Review and Compliance Audit Return recommendations. Currently the Recommendations Register includes the internal audit and Regulation 17 recommendations.	Manager Audit and Risk	Agreed.	31 December 2023.
22. Consider the format and timing of the reporting to Council on the activities of the ARC to meet the ARC Terms of Reference and better practice	Manager Audit and Risk	Agreed.	30 June 2024.

when the Terms of Reference are revised.			
23. Evidence the performance of the role and responsibility of the ARC Terms of Reference within the City record keeping system and ARC Agenda Papers and Minutes so that quality review, internal and external audit can evidence this in their work.	Manager Audit and Risk	Agreed. Once the ARC TOR is updated and approved, an Annual Work Plan will be developed to ensure that the ARC is fulfilling its roles and responsibilities.	31 December 2024.
Residual Risk Rating: Medium (6)	Likelihood: Unlikely		Consequences: Moderate

Detailed Key Findings (Cont.)

Finding 5: Compliance with Internal Audit Charter			
Scope Element: 3 - Compliance with Terms of Reference			
Inherent Risk Rating: Medium (9)	Likelihood: Possible	Consequences: Moderate	
Discussion:			
<p>An internal audit function is effective when there is clarity around the resourcing, independence, role, responsibility, reporting lines, and performance measures.</p> <p>The Internal Audit Charter provided for this audit as part of the engagement is dated 17 August 2021.</p> <p>Improvement Opportunities – Non-Compliance with Internal Audit Charter</p> <ol style="list-style-type: none"> 1. Incorrect References – The Internal Audit Charter can be enhanced by the following: <ul style="list-style-type: none"> o Chief Audit Executive is the Internal Audit and Risk Manager, and that position does not exist within the City. There is a Manager Audit and Risk. o Audit Committee is incorrect and should be Audit and Risk Committee. o The Internal Audit Charter does not reflect whether non-internal audit services can be performed by the internal audit service provider. 2. Non-Compliances with Internal Audit Charter – There are number of ARC responsibilities of which there was no evidence of being performed based on the sample provided to the audit team. Attached in Appendix 4 is the current Internal Audit Charter used during the engagement, and highlighted are those elements which we were not provided with evidence from Management that the role and responsibility were being performed. <p>Implications</p> <ol style="list-style-type: none"> 1. Sound governance reflecting better practice principles for the Committee may not be implemented if it is not explicit within the Terms of Reference. 2. Non-compliance with Internal Audit Charter which may demonstrate lack of oversight of internal audit function. 			
Inherent Risk Rating: Medium (9)	Likelihood: Possible	Consequences: Moderate	
Recommendation	Responsible Person	Management Comment	Due Date
24. Review the Internal Audit Charter to rectify identified anomalies to achieve a contemporary version which meets legislative compliance requirements and aligned to better practice principles.	Manager Audit and Risk	Agreed.	31 August 2023.
25. Consider the non-compliances within the Internal Audit Charter and ensure practice aligns.	Manager Audit and Risk	Agreed.	31 August 2023.
Residual Risk Rating: Medium (6)	Likelihood: Unlikely	Consequences: Moderate	

Detailed Key Findings (Cont.)

Finding 6: Compliance with Legislation			
Scope Element: 2 – Structure, Capability and Operations			
Inherent Risk Rating: Medium (9)	Likelihood: Possible	Consequences: Moderate	
Discussion:			
It is good governance for the City to assess on a regular basis the ARC extent of compliance with the relevant legislation.			
There is no evidence of a documented self-assessment by the City of the compliance with the legislation.			
There have been some non-compliances with legislation relating to the ARC and these are identified below:			
<ol style="list-style-type: none"> ARC Agenda, Papers and Minutes on City Website – ARC Notice and Agenda are not published on the City website in accordance with Local Government Act Section 5.96A. <i>The Local Government (Administration) Regulations</i> 13. requires unconfirmed minutes of Committee meetings to be published on the City website within 7 days after the meeting is held. This is therefore a non-compliance with legislation and regulations. Confirmed minutes are required to be retained on the City website for 5 years in accordance with <i>Local Government (Administration) Regulations</i> 29D. Non-Compliances within the Compliance Audit Return – The City's was deemed to be non-compliant in five (5) out of ninety-eight (98) questions within the 2021 Compliance Audit Return (CAR). It was tabled at the 21 March 2022 ARC meeting and on the 29 March 2022 Council Meeting. We would expect for the ARC to have a monitoring role of these items on a regular basis (prior to their due dates) in the 2022 ARC meetings to ensure that these non-compliances are not repeated, or that the risk of being repeated are reduced. They have not been monitored and reported since that time. We understand they are going to be reported to the March 2023 Council meeting however this is past the reporting period for the 2022 Compliance Audit Return and the 2021 non-compliances could still be reoccurring. 			
Implications:			
<ol style="list-style-type: none"> Potential for repeat of non-compliance with legislation or new non-compliances not being actioned on a timely basis. 			
Recommendation	Responsible Person	Management Comment	Due Date
26. Publish the ARC Agenda, Papers and Minutes on the City website in accordance with legislation, except where the information is confidential, and which may present a risk to the City	Manager Council Governance and Policy	Agreed. A hyperlink will be created on the City website to link the ARC agenda papers to the relevant Council Agenda paper.	30 June 2023
27. Monitor the status of the progress for non-compliances reported within the Compliance Audit Return to the ARC on a regular basis to reduce the risk of recurring non-compliance.	Manager Audit and Risk	Agreed.	30 June 2023
Residual Risk Rating: Medium (6)			
Likelihood: Unlikely		Consequences: Moderate	

Detailed Key Findings (Cont.)

Finding 7: Oversight of Risk Framework Documents			
Scope Element: 2 – Structure, Capability and Operations			
Inherent Risk Rating: Medium (9)	Likelihood: Possible	Consequences: Moderate	
Discussion:			
<p>The oversight of the Risk Management Framework is a key responsibility of the ARC as per its Terms of Reference. During the engagement we identified some improvement opportunities which potentially should have been identified by the ARC in their oversight role of Risk Management.</p> <p>Improvement Opportunities:</p> <p>1. Risk Policy</p> <ul style="list-style-type: none"> The Risk Appetite Statement is currently within the Risk Policy. It may benefit from being outside this so that it can be updated on a regular basis outside of policy review cycle. The Risk Appetite Statement is not used operationally with risk management, as it is not compared to the residual risk to identify if the City is operating within or outside Risk Appetite There is a significant number of risks with zero tolerance. There will be significant costs to achieve that which may not provide the benefit derived from that significant cost. The Risk Management Policy refers to Council and not City. The Risk Management Policy should articulate the Risk Appetite which is used by the City to inform decision making and ensure the risks are being managed in accordance with that approved Risk Appetite. It is not a policy for Council decision making only. The definitions included within the Risk Management Policy are not considered conventional Risk Appetite definitions and may need further consideration. <p>2. Risk Management Framework</p> <ul style="list-style-type: none"> The Risk Management Framework includes Risk Measurement Tables which are inaccurate and inconsistent with the Risk Appetite Statement. Reporting to the Audit and Risk Committee is not being performed. Quarterly meetings with Risk Owners and review of risk ratings is not being performed. <p>3. Fraud and Corruption Control Plan</p> <ul style="list-style-type: none"> The Fraud and Corruption Control plan identifies that the ARC will review the performance of the Fraud and Corruption Control Plan and report the results to Council annually. This is currently not being performed. <p>Implication</p> <p>1. Ineffective oversight of risk management</p>			
Recommendation	Responsible Person	Management Comment	Due Date
28. Review and update the Risk Policy.	Manager Audit and Risk	Agreed. This action has been implemented. The Risk Policy was updated and presented to the ARC and OCM in the respective meetings held in March. The OCM approved the updated Risk Management Policy.	Completed – Awaiting Verification
29. Review and update the Risk Management Framework.	Manager Audit and Risk	Agreed. The Risk Management Framework has updated. Further workshops will be held with the ELT to situation	30 June 2023

		test the Risk Measurement Tables.	
30. Perform the oversight responsibilities of the Fraud and Corruption Control Plan and report to the Council annually.	Manager Audit and Risk	Agreed.	30 June 2024.
Residual Risk Rating: Medium (6)	Likelihood: Unlikely	Consequences: Moderate	

Detailed Key Findings (Cont.)

Finding 8: Contemporary Terms of Reference in Line with Better Practice		
Scope Element: 4 – Terms of Reference for Appropriateness, Accuracy and Completeness		
Inherent Risk Rating: Medium (9)	Likelihood: Possible	Consequences: Moderate
Discussion:		
<p>The ARC Terms of Reference provided for this audit as part of the engagement is not dated. It does not reflect all better practice principles and key good governance elements. A contemporary and effective ARC should have a contemporary Terms of Reference. The Office of the Auditor General Public Sector Audit Committees Better Practice Guide has been used as a key reference document.</p>		
Improvement Opportunities – Better Practice Principles		
<p>We identified examples of inclusions to the ARC Terms of Reference to enhance the efficiency and effectiveness to reflect better practice. These are unable to be prioritised as they are all considered of equal importance, value, and benefit to the ARC. They would take less than 2 hours to make to the current Terms of Reference although they seem numerous in number</p>		
<ul style="list-style-type: none"> • Not dated and evidenced as approved – The Terms of Reference is not dated and evidenced as approved by Council. • Total period of ARC Membership – The Council may wish to have a cap on the total term a Member may be on the ARC to ensure independence and fresh perspective. • Consideration of the skills and experience of the ARC and need for experts – It is not stated that the ARC will review composition for the ARC and consider additional members or experts. • Need for ARC Member with financial management experience – It is better practice for there to be at least one ARC member with financial management expertise and experience. • Decisions made – It is not stated within the Terms of Reference that all decisions made by the Audit and Risk Committee are made by simple majority. • Deputy Member – The use of, role, responsibility and expectations of a Deputy ARC Member has not been included within the Terms of Reference. This was approved by Council in the November 2022 meeting. • Removal Process – The ability to remove or excuse an ARC Member as they may not be attending and/or performing their role or responsibility. • Resignation Process – The resignation process of ARC Members should be included in the ARC Terms of Reference, including notice period and to whom advice should be provided. • Payment to ARC Members – There is no mention in the ARC Terms of Reference about the payment to ARC Members. This needs to be paid in accordance with <i>Local Government Act 1995</i>. • Use of proxy – There is no reference to the ability to have a proxy attending meetings on behalf of an ARC Member. • Conduct of meetings – There is no details for the protocol for conduct of a meeting. • Declaration, management and recording of conflicts of interests – Expectations for declarations at the beginning of the ARC meeting, identification of appropriate safeguards, and recording the outcomes in the ARC minutes. • Assurance Map – Developing and reviewing an Assurance Map to ensure key risks are identified and controls activities are coordinated, communicated, and managed. • Method and timeliness of agenda papers and minutes circulated to ARC Members – There are no expectations of when the Agenda Papers and Minutes are to be provided to ARC Members in the Terms of Reference. • Risk Framework – Ensuring the Risk Management Framework is in place and that key risks are appropriately reflected in the risk profile. • Monitoring changes in the environment – Monitoring changes in government strategies, and economic and local government industry to understand impacts on risk profile. • Management of IT risks – Monitoring of the Management response to IT risks including but not limited to cybersecurity. 		

Detailed Key Findings (Cont.)

Finding 8: Contemporary Terms of Reference in Line with Better Practice (cont.)		
Scope Element: 4 – Terms of Reference for Appropriateness, Accuracy and Completeness (cont.)		
Inherent Risk Rating: Medium (9)	Likelihood: Possible	Consequences: Moderate
Discussion:		
<ul style="list-style-type: none"> • Fraud and Corruption- Reviewing the processes and systems to prevent, detect, record, respond to and report on fraud and corruption risks. • Insurable risks – Understanding the process for managing insurable risks and adequacy of insurance cover. • Reference to Audit Regulation and Financial Management Review – There is no reference to legislated responsibilities relating to the Audit Regulation, Financial Management Review and Compliance Audit Return in the Terms of Reference. • Performance review of internal audit or external audit – Assessing the performance of the internal audit function and external audit function is a key role of the ARC. It is a not a responsibility currently outlined in the ARC Terms of Reference. There has been no evidence of assessment of the internal audit or external audit function. This can be performed by an Officer such as the Manager Audit and Risk on behalf of the ARC. We understand that historically there has been one internal audit service provider, and the City has recently changed to a co-sourced service provider model. There is benefit from identifying improvement opportunities to advise the service provider for future opportunities that may be available for their firm. We also acknowledge that external audit is performed by the Auditor General from their legislative mandate. This, however, does not limit or remove the opportunity for the City to perform an assessment of the external audit function and identify improvement opportunities which can be considered by the Office of the Auditor General. The following can be used to assess the performance of the internal and external audit function: <ul style="list-style-type: none"> ○ Survey by City Officers ○ Survey by City ARC Members ○ Survey by internal and external auditor ○ Self-assessment checklist performed by the City Officers ○ Self-assessment checklist performed by the ARC Members ○ Self-assessment checklist performed by the internal and external auditor • Chief Audit Executive – There is reference to support by a City Officer. The Terms of Reference should clearly identify who is in the position of Chief Audit Executive, role, and responsibilities (i.e. someone should be formally appointed as holding the position of CAE) • Consideration of costs versus benefits – The ARC should have “Consideration of the costs versus benefits for the ARC activities” within the Terms of Reference. This will make it explicit that where the cost outweighs the expected benefits then it will not proceed unless it is a legislative compliance requirement. • Ability to convene and liaison with Sub-Committee, if required – There is no reference as to the ability of the ARC to convene a subcommittee to assist the ARC with their role and responsibilities, and the expected liaison activities with them. • Mandatory and non-mandatory training expectations – There is no details of the expectations for ARC Members to attend mandatory and non-mandatory training. This may also include induction, regular training on specific topics such as financial accounting, financial reporting, information security, work health and safety. It is also good governance for ARC Members to identify additional training in specific areas they require based on their skills and experience. • Internal Audit and Risk Manager – There is no provision for the performance review of the Internal Audit and Risk Manager by the ARC as they are a key support for the ARC. The position of Internal 		

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Audit and Risk Manager which relate to the ARC should be reviewed to ensure they are meeting the needs of the ARC. This does not preclude the functional staff review to be performed by the CEO.

- **Expectations about attendance and dealing with non-attendance** – There is no provision about expected attendance at ARC Meetings and the process for the Chair of the ARC to take when there is regular non-attendance by ARC Members.
- **Private meeting with internal auditors** – The ARC should meet regularly with the internal auditor only present so that matters can be identified to improve the efficiency and effectiveness of the internal audit functions. Private meeting has been included for external audit and Manager Audit and Risk but not the internal auditor.
- **Review of comfort letters from shared service providers, if any** – A comfort letter is a letter provided by a service provider about their operations to give the City comfort over their operations. This is commonly given to an ARC, where relevant and appropriate. The review of the effectiveness of controls over shared service providers on behalf of the entity. This may impact on the operations, financial audit report, and credibility of the City.
- **Four lines of Defence Coordination** – Overseeing coordination of activities between the four lines of defence. This model refers to the 4 lines of assurance who perform their role and responsibility and provide overall assurance to the City Council
- **Reviewing the Annual Report on the overall state of internal controls** – The Annual Report can be insightful on the overall state of internal controls which the ARC has oversight responsibility.
- **Noncompliance** – Reviewing non-compliance and ensuring these are rectified on a timely basis and adequate resources are dedicated.
- **Complaints and Public Interest Disclosures** – Reviewing complaints management and public interest disclosures process and ensuring these are recorded and actioned accordingly, and that adequate resources are dedicated to resolving them.
- **Code of Conduct** – Reviewing the processes for communicating and assessing the effectiveness of the Code of Conduct and ensuring that adequate resources are dedicated to this.
- **Key Performance Indicators** – Reviewing systems and procedures for assessing and reporting performance of the ARC through KPI's which can be measured and reported on a regular basis.
- **The methods in which performance of the ARC can be assessed** – There is a requirement for the Chair, in consultation with the ARC, to consider the performance of the ARC. Some suggested examples to include in the ARC Terms of Reference regarding this requirement may include:
 - Seeking feedback from ARC Members on the activities and performance of the ARC is good practice so that improvement opportunities can be identified, considered, and possibly actioned on a timely basis. This can include providing verbal and/or written feedback.
 - Verbal feedback may be one on one meetings or a group session.
 - Written feedback may be responding to a survey as a good way to seek the pulse of the City as to the confidence that people have in their role and responsibilities and the ability of the ARC to perform its role. A survey of the ARC can be used to assess their views as to whether the ARC is efficient and effective and performing their role and responsibility as defined in the Terms of Reference. It can also identify administrative improvement opportunities.
 - Survey by City Officers of the ARC.
 - Self-assessment checklist performed by the City Officers.
 - Self-assessment checklist performed by the internal and external auditor.
 - Self-assessment checklist by the ARC against Terms of Reference.

Implications			
<ul style="list-style-type: none"> Sound governance reflecting better practice principles for the Committee may not be implemented if it is not explicit within the Terms of Reference. 			
Recommendation	Responsible Person	Management Comment	Due Date
31. Review the ARC Terms of Reference to achieve a contemporary version which meets legislative compliance requirements and aligned to better practice principles after consideration of the above-mentioned elements.	Manager Audit and Risk	Agreed.	31 August 2023.
Residual Risk Rating: Medium (6)	Likelihood: Unlikely		Consequences: Moderate

Detailed Key Findings (Cont.)

Finding 9. Tools and Resources to Support the ARC		
Scope Element: 5 – GAP Analysis		
Inherent Risk Rating: Medium (9)	Likelihood: Possible	Consequences: Moderate
Discussion:		
<p>For the ARC to be efficient and effective in operations, tools and resources can assist greatly. They can be used to prepare, plan, conduct, record and report the activities of the ARC.</p> <p>The following tools and resources are currently used by the City to support the activities of the ARC.</p> <p>Table 4: Tools and Resources which are used by the City to support the ARC:</p>		
Tool / Resources	Details	Implemented at the City
ARC Terms of Reference	An ARC Terms of Reference define the purpose and structures of a project, committee, meeting, negotiation, or any similar collection of people who have agreed to work together to accomplish a shared goal.	Yes
Internal Audit Charter	An Internal Audit Charter should at a minimum include internal audit's purpose and mission, authority, responsibility, its independent reporting relationships, scope, and requirement to conform to IIA Standards.	Yes
Question Register	A Question Register is used to record the questions from the ARC Members for each ARC Meeting. The Acting Governance Coordinator receives the question and it is provided to the GM and Manager Audit and Risk to provide proposed answer. The answer is provided approved by the CEO and then answer goes to all ARC Members.	Yes
Run Sheet	A Run Sheet is prepared for the Chair of the ARC by the Manager Audit and Risk with the key elements of the meeting so that they can refer to this in the ARC meeting.	Yes
ARC Meeting Agenda Template	A Standard Agenda Template can be used so that the ARC Agenda is consistent from one meeting to the next and includes all relevant Agenda items.	Yes
ARC Meeting Minutes Template	A Standard Meeting Minutes Template can be used so that the Minutes are consistent from one meeting to the next and include all relevant Minutes items.	Yes
Register of Meeting Attendances	A Register of Meeting Attendance is a record of all ARC meetings and which ARC Member attended each meeting. This is used to assess the attendance rate of all ARC Members, and to assist with the preparation of the Annual Report. If ARC Members are not regularly attending meetings, then the ARC Chair can decide the appropriate course of action in accordance with the ARC Terms of Reference.	Yes
<p>The following tools and resources are considered good governance to support the activities of the ARC. These are currently not used by the City and may improve the efficiency and effectiveness of the ARC in the immediate, short, and long term. These can be drafted by Moore Australia WA, if required. They have been presented in the order of the internal audit being performed.</p> <p>These have been priority rated in Table 5 accordance with the following definitions to assist Officers with prioritising their implementation if they are agreed to be implemented.</p>		

Table 5: Priority Rating for Tools and Resources

Priority Rating	Priority Rating Name	Priority Rating Description
1	High	Significant value could be achieved from this being performed as soon as possible.
2	Medium	Moderate value could be achieved from this being performed in the immediate to short term.
3	Low	Limited value could be achieved from this being performed in the short to medium term.

Table 6: Tools and Resources which are not used by the City to support the ARC, which are recommended by Moore Australia:

	Tool / Resources	Details	Implemented at the City	Priority
Membership, Independence, Objectivity and Understanding	Register of ARC Members	A Register of Members includes details of Members such as appointment date, termination date, City Committee positions, skills, qualifications, declared interests, contact details and general availability or unavailability.	No	1
	ARC Member Professional Services Agreement	An ARC Professional Services Agreement is used for contracting with the Independent ARC Members including role and responsibilities, terms, and conditions.	No	3
Skills and Competence, (cont.)	Member Induction Checklist	A Member Induction Checklist can be used to ensure all the key elements of induction are performed for every ARC Member so there is no oversight of any element. It also demonstrates that the induction process has been performed for quality, internal, and external audit purposes.	No	1
	Induction Manual	An Induction Manual can be used at the appointment of ARC Members to explain their ARC Membership roles and responsibilities, ARC Terms of Reference and to train them on key elements of the ARC Membership.	No	1
	Qualifications, Skills and Experience Matrix	A Qualifications, Skills and Experience Matrix can assist with identifying the qualifications, skills and experience within the Council. This can be used to decide who may be better placed to be on the ARC to perform the roles and responsibilities efficiently and effectively.	No	1
Roles and Responsibilities	Meeting Checklist	A Meeting Checklist is used to assist City Officers in ensuring that all planning elements for the upcoming ARC meeting have been performed. This will assist with succession planning and when Officers are on planned and unplanned leave.	No	3

	Annual Plan	An Annual Plan is the schedule of what Agenda Papers are planned to be tabled at each scheduled ARC meeting for calendar year. This needs to align to the Terms of Reference to ensure that key responsibilities are being met throughout the year/s. It is currently in-progress within the City as it is considered incomplete when compared to the Terms of Reference. The Manager audit and Risk conveyed that an Annual Audit Plan which was recently considered by the ARC was deemed to be too detailed. The types of detail which could improve the coordination of the ARC activities needs to be considered.	No	1
	Budget – Experts, Training and Testing	A Budget can assist with ensuring funds are set aside for the ARC. This may include but is not limited to such things as induction and regular training of ARC Members, use of experts to assist the ARC with their roles and responsibilities, internal audit service providers, and allowances and reimbursements to ARC Members in accordance with legislation.	No	2
Roles and Responsibilities (cont.)	Internal Audit and Risk Manager Procedures Manual	An Internal Audit and Risk Manager Procedures Manual can be used to outline the procedures performed to assist the ARC. If the role and responsibilities continue to be shared between the Acting Governance Coordinator and Manager Audit and Risk, then it will ensure coverage of responsibilities.	No	1
	Sub-Committee Charter	The ARC may decide it wants to have a Sub Committee and so a Sub Committees Charter may be helpful to outline the role and responsibilities, authority, reporting responsibilities.	No	3
	Policy Review Plan	A Policy Review Plan detailing the policies which require the oversight of the ARC and the dates when they are due for review. This may include policies such as Business Continuity, Risk Management, Fraud and Corruption, and Work Health and Safety, just to name some examples.		2

Scope	Annual ARC Work Plan	An Annual ARC Work Plan is a timetable of the activities of the ARC, so activities are coordinated, prioritised, align to the ARC Terms of Reference, and deliverables that will be tabled at the ARC Meeting. It also identifies where experts and additional resources may be required to acquit the role and responsibilities of the ARC.	No	1
Scope	Assurance Map	An Assurance Map identifies the City's Strategic Risks and maps the assurance activities have been performed against these strategic risks to identify gaps in assurance and where future assurance activities may be best targeted. These gaps may be filled by internal audit engagements to provide assurance over those areas to the ARC. It can also provide a view on the cost of controls if assurance is mapped against key controls. It is valuable to have the assurance activities documented in relation to the four lines of defence. These are: <ul style="list-style-type: none"> • The assurances gained from Management (i.e. that designed controls are being implemented on a day-to-day basis) (first line); • The assurances gained from the Risk Management and compliance function (second line); • The Internal Audit function (third line); and • And, the External Audit function or independent reviewer function (fourth line). 	No	1
Communication and Reporting	Standard Council Reporting Agenda Item	A Standard Council Reporting Agenda Template can be used to report the activities of the ARC as required by the Terms of Reference. The template helps to ensure the Agenda is consistent from one Council meeting to the next and that it includes all relevant matters.	No	2
Continuous Improvement	Audit Recommendations Register	An Audit Recommendations Register can be used to identify, monitor the status, and report the recommendations from financial, performance, information system review and internal audits. Regulation 17, Financial Management Reviews, and Compliance Audit Return recommendations can also be included as recommended in this report.	No	1

	Assessment of External Auditors Checklist	An Assessment of External Audit Checklist is a checklist used to assess the performance of the external auditor so that continuous improvements can be made to make the external audit more efficient and effective. This is possible even though are the legislated external auditor.	No	2
	Assessment of Internal Auditors Checklist	An Assessment of Internal Audit Checklist is a checklist used to assess the performance of the Internal auditor so that continuous improvements can be made to make the Internal audit more efficient and effective.	No	2
	Review of OAG Tabled Report Template	A Review of OAG Tabled Reports Template is a template which can be used to assess the City against the key findings from the OAG financial audits, performance audits, information systems audits for identification of improvement opportunities which can be applied within the City. This is in effect a “lessons learned” which can identify an action list for the City.	No	1
	Survey of Internal Auditors’ Performance	A survey can be used to assess the performance of the internal auditors. This can be prepared by the internal auditors, Officers of the City, or the ARC.	No	2
	Survey of external auditors’ performance	A survey can be used to assess the performance of the external auditors. This can be prepared by the internal auditors, Officers of the City, or the ARC.	No	2
	Survey of ARC performance	A survey can be used to assess the performance of the ARC. This can be prepared by the internal auditors, Officers of the City, or the ARC.	No	2
Recommendation				
Recommendation		Responsible Person	Management Comment	Due Date
32.Consider the above suite of tools and resources in Table 6 for implementation within the City to the improve efficiency and effectiveness of the ARC.		Manager Audit and Risk	Agreed. The suite of tools and resources will be considered in order of priority and implemented where deemed appropriate.	30 June 2024.
Residual Risk Rating: Medium (6)		Likelihood: Unlikely	Consequences: Moderate	

Detailed Key Findings (Cont.)

Additional Scope Areas

Set out below are the additional scope areas for the engagement being:

1. Where relevant, providing a **Roadmap** on how the City can transition its operation to meet the requirements of the incoming Local Government Reforms (Scope 6)
2. Developing a **Health Checklist**, in consultation with the Manager Audit and Risk and the Chair of the ARC, that would assist the City with future internal reviews of the ARC performance (Scope 7)

Please refer below for further details

1. Road Map

There has been significant Local Government legislative reform over the past few years. All legislative reform requires understanding of the changes and impacts, consideration, and some may include liaison with other local governments, the Department of Local Government Sports and Cultural Industries, or other stakeholders. Some legislative reform requires advice from consultants about the implementation and quality reviews to ensure the implementation has been effective. A summary of the proposed changes as at the date of this report is set out below:

Current provisions

- Local governments must establish an Audit Committee that has three or more persons, with the majority to be Council members.
- The Audit Committee is to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under the *Local Government Act*. The panel report identified that audit committees should be expanded, including to provide improved risk management.

Original proposal

- To ensure independent oversight, it is proposed that the Chair of any ARC be required to be an independent person who is not on Council or an employee of the Local Government.
- ARC would also need to consider proactive risk management.
- To reduce costs, it is proposed that local governments should be able to establish shared regional ARC's.
- The committees would be able to include Council Members, but would be required to include a majority of independent members and an independent Chairperson.

Amended proposal

- No requirement for majority of Independent Members (only independent Chair).
- Recognising the practical difficulty in recruiting independent people expressed by several local governments, the requirement for Audit Committees to have a majority of independent members will not be progressed. However, the requirement for an independent chairperson remains.
- Local governments may remunerate Independent Committee Members.
- The *Local Government Act* will be amended to allow local governments to pay fees to ARC Members within Salaries and Allowances Tribunal limits.

Detailed Key Findings (Cont.)

Local Government Amendment Bill (23 February 2023)

A [Local Government Amendment Bill 2023](#) ("Bill") was introduced into Parliament on 23 February 2023. This Bill did not have any reference to Audit and Risk Committees.

There has been no update from this time to the report date to provide to the ARC or Management.

2. Health Checklist

It is good governance to have a regular independent assessment of the review of the performance of the ARC. In between these independent reviews, it is good governance to perform a self-assessment. As part of the scope of the engagement, we have developed a Health Checklist which can be completed by the Chair of the ARC, Audit and Risk Manager, Acting Governance Coordinator, or the ARC Members themselves to review the Performance of the ARC.

Please refer to **Appendix 5** for a copy of a Health Checklist which has been developed for the City.

The Health Checklist has been developed after consideration of better practice principles within the governance and risk advisory, and internal audit industry.

Appendices

Appendix 1: Current Risk Rating Matrix

Measure of Consequence						
Rating (Level)	People	Financial	Service Delivery / Strategic Objectives	Legal and Regulatory / Ethical	Reputation and External Stakeholders	Environmental
Catastrophic (5)	Fatalities and/or severe irreversible disability to one or more persons Sustained and serious industrial action Loss of multiple staff at once	>\$10M recurrent reduction in Council budget >\$25M one off loss	Key services disrupted for over 5 days Most of the organisation's objectives cannot be met	Reportable breach of contractual or statutory obligations resulting in significant prosecution/fines Systemic fraud / corruption	Significant and widespread public outcry Sustained negative national media coverage Serious complaints relating to more than one service area over a sustained period	Irreversible environmental harm Permanent negative impact on urban design
Major (4)	Life threatening injury or multiple serious injuries requiring hospitalisation Ongoing industrial action Serious and prolonged verbal abuse	\$2.5M - \$10M recurrent reduction in Council budget \$10M - \$25M one off loss	Key services disrupted for more than 1 day Some significant objectives of the organisation cannot be met	Major breach of contractual or statutory obligations resulting in significant legal action Major one-off fraud or corruption by a senior person	Significant outcry from public. Significant negative state level media coverage High level of customer complaints over sustained period	Major environmental impact Long term negative impact on urban design Loss of sense of place for the whole area
Moderate (3)	Serious injury requiring medical treatment One off industrial issue Prolonged verbal abuse and threats of physical violence	\$1M-\$2.5M recurrent reduction in Council budget \$2M-10M one off loss	Key services disrupted (full day) Some of the organisation's objectives cannot be met	Breach of contractual or statutory obligations resulting in investigation Ongoing legal issues not easily addressed. Planned unethical action by one or more staff	Concerns from cross section of public Ongoing negative metro media coverage Higher than normal level of one-off customer complaints	Medium term effects on environment, long term recovery Long term negative impact on urban design Loss of sense of place for part of area
Minor (2)	Minor injuries treated by first aid Minor verbal or physical abuse	\$100K-\$1M recurrent reduction in Council budget \$500K-\$2M one off loss	Key services disrupted for up to half a day Minor setbacks that are easily remedied	Minor breach of contractual or statutory obligations with request to comply. Opportunistic unethical incident	Heightened concerns from a narrow group of residents One off negative metro media coverage Isolated customer complaints.	Short term effects on environment, Short term negative impact on urban design
Insignificant (1)	Incident only, no medical treatment required	<100K recurrent reduction in Council budget <\$500K one off loss	Negligible impact on objectives	Minor breach of contractual or statutory obligations with request to comply One off minor legal matter	Insignificant public comment Local media coverage	Transient impact on environment No negative impact on urban design

Appendix 1 (cont.)

Consequence and Likelihood :

Measure of Likelihood Table			
Level	Likelihood	Qualitative Descriptor	Probability Of Occurrence
5	Almost certain	Is expected to occur in most circumstances (more than once per year)	Greater than 95%
4	Likely	Will probably occur in most circumstances (at least once per year)	66% to 95%
3	Possible	Should occur at some time (at least once in three years)	36% to 65%
2	Unlikely	Could occur at some time (at least once in ten years)	5% to 35%
1	Rare	May occur only in exceptional circumstances (less than once in fifteen years)	less than 5%

		CONSEQUENCE				
		Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
LIKELIHOOD	Almost Certain 5	Medium (5)	Medium (10)	High (15)	Extreme (20)	Extreme (25)
	Likely 4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
	Possible 3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
	Unlikely 2	Low (2)	Low (4)	Medium (6)	Medium (8)	Medium (10)
	Rare 1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Appendix 2 - Key Personnel Contacted

Position/ Title	Name
Lord Mayor and ARC Member	Basil Zempilas
Chair ARC	Catherine Lezer
Deputy Chair ARC (to 31 December 2022)	Liam Gobbert
Deputy Chair ARC (post 31 December 2022)	Sandie Anghie
Independent ARC Member	Robert Maurich
Chief Executive Officer	Michelle Reynolds
Manager Audit and Risk	Natasha Balderston
Acting Governance Coordinator	Caitlin Ferguson
Internal Audit Advisor	Ankita Mishra
Senior Risk and Business Continuity Officer	Tess Jackson
Senior Category Specialist	Catherine Matthews

Please Note:

1. The independent ARC Member Aswin Kumar was not contacted for this engagement. Aswin was appointed by Moore Australia WA as an employee in late 2022 and commenced employment in late January 2023. This was determined to be an actual conflict of interest for our internal audit engagements with the City, resulting in his resignation from the City ARC on 7 February 2023, effective immediately.
2. Councillor Fleeton was also invited to participate in the audit and be interviewed but declined the invitation.

Appendix 3

Audit and Risk Committee Terms of Reference

(Received the Audit and Risk Committee Terms of Reference with the 5 December 2022 Audit and Risk Committee Agenda Papers and also within the documents provided for the internal audit engagement.)

(Version not detailed in the document. No approval details at the bottom of the document.)

Role

The City of Perth ('City') has established the Audit and Risk Committee ('Committee') under Section 7.1A of the Local Government Act 1995.

The Committee assists the Council in fulfilling their oversight responsibilities in relation to systems of risk management and internal control, the City's processes for monitoring compliance with laws and regulations, including financial and performance reporting and external and internal audit. The Committee is not responsible for the management of these functions.

The Committee will engage with management in a constructive and professional manner to perform its oversight responsibilities. The Chair of the Committee is responsible to, and reports to, the accountable authority.

Members of the Committee are expected to:

- understand the legal and regulatory obligations of the Council for governing the entity;
- understand the governance arrangements that support achievement of the City's strategies and objectives;
- exercise due care, diligence and skill when performing their duties;
- adhere to the City's code of conduct and the code of ethics of any professional body which they are a member of;
- help to set the right tone in the City by demonstrating behaviours which reflect the City's desired culture;
- be aware of contemporary and relevant issues impacting the public sector; and
- only use information provided to the Committee to carry out their responsibilities, unless expressly agreed by Council.

To help support the Committee's role in overseeing the internal audit function, the **Internal Audit and Risk Manager** will functionally report to the Committee.

The Committee will prepare an annual work plan that outlines when it will perform key activities, in consultation with the accountable authority.

Authority

The Council authorises the Committee, in accordance with this Terms of Reference, to:

- obtain any information it requires from any official or external party (subject to any legal obligation to protect information);
- discuss any matters with the internal auditors, Office of the Auditor General (OAG), or other external parties (subject to confidentiality considerations);
- request the attendance of any officer or elected members at **audit committee** meetings; and
- obtain legal or other professional advice when necessary to fulfil its role, at the entity's expense, subject to approval by Council or delegate.

The Committee may undertake other activities as requested by Council.

Appendix 3 ARC Terms of Reference (cont.)

Membership

The Committee comprises of six (6) members of whom two (2) must be independent, appointed by Council. The Committee will be led by a Chair. The Chair and other elected members on the Committee will be appointed by Council resolution after every Council election until a subsequent Council election is held or a member resigns from the Committee. The Chair shall not be the Lord Mayor.

Independent Committee Members will be appointed for an initial period of two years as determined by Council.

To support the skills and experience of Committee Members, the Committee will implement an induction and training program for new members.

The Committee may invite the Chief Executive Officer, Chief Financial Officer, Internal Audit and Risk Manager, or other management representatives to present information and participate in the meeting. An officer from the Office of the Auditor General (OAG) will be invited to attend committee meetings as an observer.

The Committee will be administratively supported by a City officer.

Responsibilities

The Committee will be responsible for the following:

Risk management, fraud and internal control

The Committee oversees the entity's system of risk management and internal controls. Its responsibilities include, but are not limited to:

- Providing oversight on significant risk exposures and control issues, including fraud risks, governance issues and other matters as necessary or requested by senior management and the accountable authority.
- Considering the impact of City's culture on risk management and internal controls.
- Annually reviewing the City's risk management policy.
- Based on knowledge and understanding of the City's risks, reviewing whether strategic risks are appropriately reflected in the risk profile and reported to the accountable authority.
- Reviewing and assessing the effectiveness of processes for identifying, managing, treating and mitigating the City's risks and ensuring that remaining risks align with the City's risk appetite. The Committee should prioritise risks involving:
 - a. significant business risks, including environmental and occupational health and safety risks;
 - b. potential non-compliance with laws, regulations and standards; and
 - c. fraud and theft.
- Considering the adequacy and effectiveness of internal controls and the risk management framework by:
 - a. are viewing reports from management, internal audit, consultants, regulators and the Office of the Auditor General (OAG);
 - b. ensuring strategic risk registers consider risks that may impact whether the entity will achieve its strategic objectives;
 - c. monitoring management responses and ensuring timely correction actions are taken by management;
 - d. enquiring with management and the OAG regarding their assessment of the risk of material misstatement in the financial report due to fraud;

Appendix 3 ARC Terms of Reference (cont.)

- e. enquiring with management, internal auditors and the OAG about whether they are aware of any actual, suspected or alleged fraud or corruption affecting the City including the City's response to the matters; and
- f. reviewing the business continuity planning process and be assured that material risks are identified and appropriate business continuity plans, including disaster recovery plans, are in place.
 - Reviewing summary reports from management on all suspected, alleged and actual frauds, thefts and breaches of laws and ensuring these are reported to the accountable authority and / or relevant authorities.
 - Reviewing summary reports from management on communication from external parties including regulators that indicate problems in the internal control system or inappropriate management actions.

Internal Audit

The Audit and Risk Committee is responsible for guiding and overseeing the activities, resources and structure of the internal audit function. The Audit and Risk Committee's responsibilities include, but are not limited to:

- Annually reviewing internal audit's mission, resources and budget and protecting internal audit's independence from management.
- Reviewing the internal audit structure, composition, skills and experience, service delivery model, independence and access to Council.
- Advising Council on the adequacy of internal audit resources or budget to perform the approved internal audit plan.
- Ensuring that the internal audit function, through the Internal Audit and Risk Manager, has a direct reporting relationship with Committee and Council (functional reporting relationship) and has access to all levels of management needed to perform their duties.
- Monitoring internal audit's participation in non-assurance roles to assess whether it impacts their independence or interferes with the delivery of the internal audit program.
- Assessing the internal audit plan to ensure that it comprehensively covers material business risks that may threaten the achievement of strategic objectives and allows internal audit to assess culture.
- Reviewing and recommending the approval of the internal audit plan and work program by Council.
- Communicating the Audit and Risk Committee's expectations to the Internal Audit and Risk Manager in writing through the internal audit charter.
- Reviewing the internal audit charter annually for Council's approval.
- Reviewing the quality and timeliness of internal audit reports.
- Considering the implications of internal audit findings on the business, its risks and controls.
- Monitoring management's implementation of internal audit recommendations.
- Monitoring the progress of the internal audit plan and work program.
- Monitoring the quality of internal audit services delivered and compliance with the Institute of Internal Auditors' International Professional Practices Framework.
- Ensuring that internal audit has complete and timely access to all accounts, information, documents and records of the entity as needed to effectively perform their duties. This also includes discussing whether management was cooperative and provided timely responses to internal audit requests.
- Meeting privately with the Internal Audit and Risk Manager at least once per year.

Appendix 3 ARC Terms of Reference (cont.)

Compliance and Ethics

The Audit and Risk Committee oversees the City's processes to ensure compliance with relevant laws and regulations and for promoting a strong governance culture within the entity. This includes, but is not limited to:

- Understanding the City's compliance framework including its obligations, the officers responsible for compliance activities and management oversight and review of these processes.
- Considering the impact of the City's culture on compliance processes.
- Overseeing compliance by reviewing arrangements that monitor the impact of changes in key laws, regulations, internal policies and accounting standards affecting the City's operations.
- Obtaining updates from management on matters of compliance and ethical matters that may have material impact on the City's financial statements, strategy, operations, health and safety or reputation.
- Reviewing and monitoring related party transactions and conflicts of interest.
- Enquiring with management, internal audit and the OAG on their assessment of the compliance culture, the risk of non-compliance, or whether they have any knowledge of any actual, suspected or alleged non-compliance affecting the entity.
- Meeting with management to discuss regulatory compliance matters the City has considered in the preparation of the financial statements, such as compliance with accounting standards.

Financial and Performance Reporting

The Audit and Risk Committee oversees the integrity of financial and performance reporting processes within the entity. The committee's responsibilities include:

- reviewing the financial statements and providing advice to Council about whether they should be endorsed by Council. The review includes assessing:
 - g. whether the financial statements are consistent with the knowledge of the Audit and Risk Committee members;
 - h. whether the financial statements comply with the Local Government Act 1995 and associated regulations;
 - i. whether the financial statements accurately reflects the entity's financial position and performance, and if not, whether additional disclosures are required;
 - j. the appropriateness of accounting policies and disclosures, including changes to accounting policies;
 - k. areas of significant judgement, estimation and significant or non-routine transactions;
 - l. whether appropriate management action has been taken in response to any issues raised by the OAG, including financial statement adjustments or revised disclosures;
 - m. the quality of the entity's processes for preparing the financial statements, including how management has checked that they comply with relevant requirements;
 - n. significant issues, errors or discrepancies in the draft financial statements and ensuring members understand the reasons why these occurred; and
 - o. the representation letter to be provided to the OAG to confirm that the assertions, including any immaterial errors collated during the audit, are appropriate.
- Acting as a forum for communication between management and the OAG.
- Reviewing the entity's process to ensure the financial information included in the annual report is consistent with the audited financial statements.

Appendix 3 ARC Terms of Reference (cont.)

External Audit

The Audit and Risk Committee is responsible for communicating and liaising with the OAG. This includes understanding the results of financial and performance audits conducted within the entity and overseeing whether recommendations are implemented by management. The committee's responsibilities include, but are not limited to:

- Meeting with the OAG to discuss the audit plan (audit entrance meeting) and the results of the financial audit (audit exit meeting).
- Discussing with the OAG any significant resolved or unresolved disagreements with management.
- Monitoring and critiquing management's response to OAG findings and recommendations.
- Reviewing reports from the OAG including auditor's reports, closing reports and management letters.
- Reviewing all representation letters signed by management to assess whether the information appears complete and appropriate.
- Meeting with the OAG at least once per year without management presence. At this meeting, the committee will discuss matters relating to the conduct of the audit, including any difficulties encountered, restrictions on scope of activities or access to information, significant disagreements with management and adequacy of management responses.
- Reviewing performance audits conducted at the entity and ensuring that agreed recommendations are implemented.
- Monitoring the relationship between internal auditors and the OAG.
- Reviewing results of relevant OAG audit reports and better practice publications for guidance on good practices, including any self-assessment by management.
- Reviewing the form and content of the proposed auditor's report on the entity's financial and performance report. This may include any proposed modification, emphasis of matter, key audit matters, other matters and uncorrected misstatements in other information.

Other Responsibilities

Perform other activities related to the role of this charter as requested by Council.

Administrative Responsibilities

Meetings

The Audit and Risk Committee will meet at least four (4) times a year or more frequently as necessary. The Chair is required to call a meeting if asked to do so by Council. If a meeting is requested by another Audit and Risk Committee member, OAG or Internal Audit and Risk Manager, the Chair will decide whether the meeting is necessary.

The Chair will oversee the planning and conduct of meetings including the agenda and draft minutes, and reporting to the accountable authority.

A quorum will consist of a majority of committee members. The quorum must be in place at all times during the meeting.

Independence and Conflicts of Interest

The Audit and Risk Committee must be independent from Management of the City.

Audit and Risk Committee elected members will provide declarations of any actual or perceived conflicts of interest as required under the Local Government Act 1995.

Appendix 3 ARC Terms of Reference (cont.)

External members, as required under the Code of Conduct for Council Members, Committee Members and Candidates, will provide written declarations of any actual or perceived conflicts of interest to the accountable authority. These members should consider past employment, consultancy arrangements and related party issues when making these declarations to Council. **In consultation with the Chair, Council should be satisfied that there are sufficient processes in place to manage any actual, perceived or potential conflicts of interest.**

Audit Committee Performance Assessment Arrangements

The Chair of the Audit and Risk Committee, in consultation with Council, will review the performance of the Audit and Risk Committee annually, together with the annual review of this charter.

Reporting

The Audit and Risk Committee will, as often as necessary, and at least once a year, report to Council on its operations and activities during the year and confirm to Council that all functions outlined in this charter have been satisfactorily addressed.

The Audit and Risk Committee may at any time, report to the accountable authority on any other matters it deems to be sufficiently important. In addition, any individual Audit and Risk Committee member may request a meeting with Council at any time.

Review of Charter

The Audit and Risk Committee will ensure that this charter complies with relevant legislative and regulatory requirements and will propose amendments when necessary to ensure that it accurately reflects the committee's current role and responsibilities.

The Audit and Risk Committee will review this charter once a year and more frequently if required. The review will include consultation with the accountable authority. Any substantive changes to the charter will be recommended by the audit committee and formally approved by the accountable authority.

Appendix 4- Internal Audit Charter

(Received the Internal Audit Charter within the documents provided for the internal audit engagement.)

(Version Prepared by Bronwyn Rose 17 August 2021. No approval details at the bottom of the document.)

1. Introduction

Internal Audit is established by authority of the City of Perth (City) Council, with its responsibilities defined in this Internal Audit Charter (Charter) approved by Council on recommendation of the Audit and Risk Committee.

This Charter provides the framework and authority for the performance of internal audit activities at the City.

Chief audit executive describes the person in the senior position responsible for managing Internal Audit of an organisation. At the City, this is the Internal Audit and Risk Manager.

2. Vision

The vision of Internal Audit is to embrace and operate in line with the relevant and recognised elements of 'world class' internal audit.

3. Definition of Internal Auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

4. Purpose

The mission of internal audit is to enhance and protect organisational value by providing stakeholders with risk-based, objective and reliable assurance, advice and insight.

Internal Audit provides independent and objective assurance to:

- The Audit and Risk Committee and Council that financial and non-financial controls are operating in a compliant, efficient, effective, economical and ethical manner.
- Assist management to improve business performance

5. Independence

Internal Audit is required to be independent and objective, with independence essential to its effectiveness. Internal Audit has no direct authority or responsibility for the activities it reviews. Internal Audit has no responsibility for the management of business activities, or for development or implementation of operational systems or procedures.

The strength of Internal Audit comes from it being independent of management.

Where the Chief Audit Executive may be responsible for a non-audit activity including risk management and business continuity management, there are independence safeguards in place:

- **When responsible for non-audit activities, the Chief Audit Executive is not performing internal audit duties when managing or performing those activities; and**
- **Review of non-audit activities must be managed and performed independently of the Chief Audit Executive and reported direct to the Audit Committee.**

Appendix 4- Internal Audit Charter (cont.)

6. Conflict of Interest

Conflict of interest is a situation in which an internal auditor, who is in a position of trust, has a competing professional or personal interest. Such competing interests can make it difficult to fulfil duties impartially. A conflict of interest exists even if no unethical or improper act results. A conflict of interest can create an appearance of impropriety that can undermine confidence in the internal auditor, the Internal Audit function, and the profession. A conflict of interest could impair an individual's ability to perform his or her duties and responsibilities objectively.

Internal auditors are not to provide audit services for work for which they may previously have been responsible. The Institute of Internal Auditors provides guidance on this point and suggests a period of one year, but each instance should be carefully assessed.

When engaging internal audit service providers, the Chief Audit Executive shall take steps to identify, evaluate the significance, and manage any perceived, potential or actual conflict of interest that may impinge upon internal audit work.

Instances of perceived, potential or actual conflict of interest by Internal Audit staff and service providers shall immediately be reported to the Chief Audit Executive and the chair of the Audit and Risk Committee.

7. Internal Audit Positioning

Internal Audit is positioned within City as follows:



8. Reporting Arrangements

All Internal Audit staff and service providers report to the Chief Audit Executive, who reports:

- Functionally for operations to the Audit and Risk Committee through the chair.
- Administratively to the Chief Executive Officer.
- Functional reporting is in line with the Audit and Risk Committee Terms of Reference.

Administrative reporting to the Chief Executive Officer includes:

- **Internal Audit resources and annual budget.**
- Provision of corporate services to Internal Audit including office accommodation, computers and equipment.
- Human resource administration.

The Chief Audit Executive will meet regularly with the Chief Executive Officer. Right of direct access by the Chief Audit Executive to the Chief Executive Officer is preserved for any time the Chief Audit Executive believes it to be warranted.

Appendix 4- Internal Audit Charter (cont.)

Where a service provider is utilized to support the Internal Audit function, the responsible partner reports to the Chief Audit Executive. In exceptional circumstances, such as independence concerns, the service provider responsible partner may have direct access to the Audit and Risk Committee chair.

9. Authority and Confidentiality

All Internal Audit work is undertaken under the authority of the Audit and Risk Committee.

Internal Audit staff and service providers are authorised to have full, free and unrestricted access to all functions, premises, assets, personnel, records, and other documentation and information necessary to enable Internal Audit to fulfil its responsibilities in line with its approved internal audit plan.

All records, documentation and information accessed in the course of undertaking internal audit work are to be used solely for the performance of these activities. Internal Audit staff and service providers are responsible and accountable for maintaining the confidentiality of the information they receive during the course of their work. All internal audit documentation and work papers remain the property of the City, including where internal audit services are provided by service providers under an outsourced or co-sourced model.

10. Role

In the performance of its activities, Internal Audit will play an active role in:

- Developing and maintaining a culture of accountability, integrity and adherence to high ethical standards.
- Facilitating the integration of controls and risk management into day-to-day business activities and processes.
- Promoting a culture of cost-consciousness and self-assessment.

Internal Audit will support the City by:

- Reviewing achievement of objectives.
- Assessing if decisions are properly authorised.
- Evaluating the reliability and integrity of information.
- Ensuring assets are safeguarded.
- Assessing compliance with laws, regulations, policies and contracts.
- Considering the efficiency, effectiveness, economy and ethics of business activities.
- Reviewing opportunities for fraud and corruption.
- Following-up previous audits to assess if remedial action has been effectively implemented.
- Looking for better ways of doing things, and sharing these insights within the City.

Management may request internal audit services in response to emerging business issues or risks.

Internal Audit will attempt to satisfy these requests, subject to the assessed level of risk, availability of resources, and endorsement of the Audit and Risk Committee.

11. Reporting to the Audit and Risk Committee

The Audit and Risk Committee supports Council in exercising its governance responsibilities. The Chief Audit Executive will report to the Audit and Risk Committee on:

- Overall performance of Internal Audit.
- Internal audit work completed.
- Progress implementing the internal audit plan.

Appendix 4- Internal Audit Charter (cont.)

- Implementation status of internal audit, external audit, and other relevant external and regulatory body recommendations.
- Achievements via an annual report to summarise work and achievements for the year, to demonstrate value delivered, and to provide an opinion on the overall state of internal controls and any systemic issues identified.
- Annual assertion on the work of Internal Audit and compliance with internal auditing standards.
- Annual statement of assurance.

12. Nature and Scope of Work

The scope of internal audit work embraces the wider concept of corporate governance and risk, recognising that controls exist in organisations to manage risks and promote effective and efficient governance and performance. Internal audit services may include:

- **Assurance Services** – objective examination of evidence for the purpose of providing an independent assessment of risk management, control and governance processes.
- **Advisory Services** – advisory and related client activities, the nature and scope of which are agreed upon with the client and which are intended to add value and improve business operations.

Internal Audit will offer a service catalogue with a range of services, including:

- Audits with a compliance, financial or operational performance improvement focus.
- Management requested services where business areas may request internal audit services, usually in response to an issue or an emerging risk.
- Multi-stage audits at key project milestones.
- Continuous auditing of controls using technology.

The scope and coverage of Internal Audit work is not limited in any way, and may cover any City activity, operations and programs.

13. Professional Standards

Internal Audit will govern itself by adherence to mandatory guidance contained in the 'International Professional Practices Framework' (IPPF) issued by the Institute of Internal Auditors (IIA):

- 'Core Principles for the Professional Practice of Internal Auditing'.
- 'Definition of Internal Auditing'.
- 'Code of Ethics'.
- 'International Standards for the Professional Practice of Internal Auditing'.

This mandatory guidance constitutes the fundamental requirements for the professional practice of internal auditing and the principles against which to evaluate the effectiveness of Internal Audit performance. The Chief Audit Executive is responsible for maintaining an up-to-date risk-based internal audit methodology that aligns with good practices promoted by the internal audit profession.

Internal Audit, including service providers, will perform their work in accordance with the IPPF. While the IPPF will cover the majority of internal audits, technology audits may be performed using ISACA standards contained in the 'Information Technology Assurance Framework' (ITAF).

Appendix 4- Internal Audit Charter (cont.)

14. Resourcing

The Audit and Risk Committee will be advised of any resource limitations to the ability of Internal Audit to fulfil its responsibilities. Any assessment of the Internal Audit operational budget is to be supported by appropriate and objective analysis and benchmarking.

Where an internal audit outsourced or co-sourced model is adopted, in consultation with the Audit and Risk Committee, the service provider will be selected through periodic market testing that applies good practice probity principles focused on competence, skills and knowledge against a set of pre-determined criteria that includes independence and objectivity. Service provider appointment will be approved by the Audit Committee.

15. Responsibilities

Internal Audit responsibilities include, but are not limited to:

Internal Audit

Establish a 'world class' Internal Audit function.

Internal Audit Plan

- Develop a risk-based internal audit plan that considers the City's risks and issues, including those identified by management, and submit the plan to the Audit and Risk Committee for review and recommendation to Council for approval.
- Ensure changes to the internal audit plan are approved by the Audit and Risk Committee.

Internal Audit Engagements

- Perform internal audit work contained in the approved internal audit plan, and produce a written report for each audit containing improvement actions.
- Ensure management action plans to implement improvement actions are obtained from management and included in audit reports, including a responsible person and timetable for completion.
- Provide final audit reports to management of the area audited, Chief Executive Officer, and the Audit Committee. Copies may be provided to management of other areas where relevant. Copies may be provided to the external auditor if requested.

Improvement Actions

- Establish a system to monitor progress by management to implement internal audit and external audit improvement actions, together with recommendations contained in reports by other relevant external and regulatory bodies.
- Ensure management provides updates to Internal Audit quarterly on progress to implement management action plans.
- Follow-up and obtain evidence that management action plans are effectively implemented by management before recommending closure to the Audit and Risk Committee.

16. Management and Staff Obligations

An executive sponsor will be nominated for each audit.

Management and staff are obligated to professionally and constructively contribute to internal audit work, and the implementation of management action plans in response to improvement opportunities and recommendations contained in internal audit reports.

Appendix 4- Internal Audit Charter (cont.)

Management has maximum of 10 working days from when they receive a draft internal audit report to provide their management responses and action plans, which should contain:

- Agreed, partially agreed or not agreed.
- If not agreed, why not.
- Action to be taken.
- Responsible person.
- Timing.
- Interim control arrangements to be relied upon where there is a long lead time, such as waiting to close-out an improvement action through implementation of a technology solution.

Where formal management responses and action plans have not been received within 10 working days, recommendations will be provided to the Audit and Risk Committee, with a timetable for implementation to be pursued separately through the Chief Executive Officer.

Where management responses to any audit recommendation are not considered adequate, the Chief Audit Executive will consult with management of the area audited and attempt to reach a mutually agreeable resolution. If agreement is not reached, the Chief Audit Executive will refer the matter to the Chief Executive Officer for resolution. If agreement is still not reached, the final arbiter will be the Audit and Risk Committee.

Each quarter internal audit will request an update from management on progress of implementation for every improvement action and recommendation. Timing will align to Audit and Risk Committee meetings.

There is one opportunity for the executive sponsor to revise the implementation date should this be necessary due to unexpected delay.

Where an original implementation date is passed, whether approved or not, the audit recommendation cannot be rated to be on track.

Where an audit recommendation rated high or above is not implemented and closed-out by its due date, the executive sponsor will be required to attend the next Audit and Risk Committee meeting and present details on why the management action has not been fully implemented and the audit recommendation closed-out, and how the resulting risk is being addressed in the interim.

17. Quality Assurance and Improvement Program

The Chief Audit Executive is responsible for developing and maintaining a quality assurance and improvement program that includes:

- Ongoing internal assessments.
- Periodic internal assessments to be performed annually.
- Annual assertion to the Audit and Risk Committee on compliance with internal auditing standards.
- Independent external assessments performed at least once every five years by a qualified, independent assessor or assessment team from outside the City.

Internal audit is encouraged to develop and maintain mutually beneficial relations with counterparts in other organisations, thought leaders, relevant professional bodies and networks with a view to:

- Exchanging information on internal audit good practices.
- Exchanging information on emerging corporate governance, risk management and assurance issues.

18. Evaluation of Performance

Internal Audit performance will be evaluated and results reported to the Audit Committee. This will include:

- Results of the quality assurance and improvement program.
- Feedback from management of areas where internal audit work has been performed.

Appendix 4- Internal Audit Charter (cont.)

19. Relationship with Other Assurance Activities

The City uses the 3 lines integrated assurance model to allocate responsibilities for risk management and control, recognising that:

- 1st line – Management has ownership, responsibility and accountability for assessing, controlling and mitigating risks.
- 2nd line – Risk management facilitates and monitors implementation of effective risk management practices by management, and assists risk owners in reporting adequate risk-related information up and down the organisation.
- 3rd line – Internal audit will, through a risk-based approach, provide assurance to the Audit and Risk Committee and management, on how effectively the City assesses and manages its risks, including the manner in which the first and second lines operate. Internal audit does not absolve management and staff from any of their risk management and control responsibilities.

Internal Audit will establish and maintain an open relationship with the external auditor and other assurance providers. Internal Audit will plan its activities to ensure adequacy of overall assurance coverage, and to minimise duplication of assurance effort across the City.

External audit has full and free access to all internal audit plans, work papers and reports.

20. Review of the Charter

This Charter will be reviewed annually, with any changes recommended by the Audit and Risk Committee for endorsement by Council.

21. Approval of the Charter

Recommended for endorsement:

Audit and Risk Committee

<Resolution Number>

<Date>

Endorsed:

Council

<Resolution Number>

<Date>



AUDIT AND RISK COMMITTEE
EFFECTIVENESS TOOL

City of Perth

18 April 2023




QUICK LINKS 	The City of Perth Audit and Risk Committee Effectiveness Tool	Membership, Independence, Objectivity and Understanding	Skills and experience	Roles and Responsibilities	Scope	Communication and Reporting	Continual Improvement	Appendix
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1. The City of Perth Audit and Risk Committee Effectiveness Tool

Local Government Requirements to have an Audit Committee

Section 7.1A of the Local Government Act 1995 requires Local Governments in Western Australia to establish an Audit Committee and prescribes some requirements. Regulation 14, 16 and 17 of the Local Government (Audit) Regulations 1996 also provide some requirements of the Audit Committee.

About this Audit and Risk Committee Effectiveness Tool

The City of Perth Effectiveness Tool (“the tool”) is primarily based on guidance from better practice principles both here in Australia and overseas and is heavily based on the National Audit Office Good Practice Guide Audit and Risk Assurance Committee Effectiveness Tool. This can be used as a Survey Tool for Members, or as a Tool for the City to use to periodically assess themselves against.


Other sources of guidance from across government and beyond have allowed us to develop aspects of good practice within the tool – including key guidance from the National Audit Office in specific areas such as cybersecurity, climate change, project management and procurement.

How to use our effectiveness tool

Our tool is a comprehensive way for ARCs to develop their effectiveness, and we would recommend it for use on an annual basis, where possible.

We recognise that City’s vary significantly in terms of size, spend and risk profile. The tool should be used in a manner that is proportionate to the size and capacity of your ARC, and the complexity and risk profile of your City. Our effectiveness tool comprises two types of questions:

Type of Question	Description
Essentials	These questions are basic requirements and reflect requirements set out in legislation and sound practice. Ideally, all ARCs should aim to assess their effectiveness against these questions on an annual basis.
Good Practice	These questions go beyond basic requirements and set a standard for ARCs to demonstrate leading behaviours. ARCs in central government should aim to assess their effectiveness against these questions on an annual basis, if possible. ARCs of smaller Cities with fewer resources may decide that a cyclical approach can be taken to some of these areas.

QUICK LINKS 	The City of Perth Audit and Risk Committee Effectiveness Tool	Membership, Independence, Objectivity and Understanding	Skills and experience	Roles and Responsibilities	Scope	Communication and Reporting	Continual Improvement	Appendix
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1. The City of Perth Audit and Risk Committee Effectiveness Tool (cont.)

Feedback can be sought from all members and any other regular attendees. You should attempt to answer each question. You will be asked to select from three ratings:

Number	Ratings	Description
1	Room for Improvement	The ARC is falling short of requirements and should consider how it can work towards becoming more effective in this area.
2	Meet Standards	The ARC is performing to the required standard in this area. There may be room for improvement, but the ARC can be seen to be discharging its responsibilities effectively.
3	Optimal	This is an area where the ARC is performing beyond the standard expectations and is a real area of strength when it comes to exercising its responsibilities.

Each area of the effectiveness tool allows space for comments. This provides an important opportunity to expand on any considerations relating to that section of the effectiveness tool and to highlight any concerns about the ARC's performance.

It should take you less than an hour to complete. This does not include any time taken to read additional guidance included within the tool.

Forming an overall view of effectiveness

To gain an overall view of ARC effectiveness, it is important that the individual views of all members are considered as a whole.

It is important to also consider any comments or key insights from individual members as part of the review process. When reflecting on comments as an ARC, anonymity should be preserved so individuals cannot be easily identified from their comments or insights.

Continual Improvement

After completing the assessment, and bringing together the ARC's collective views, the ARC should review the outcomes and collectively agree what actions should be taken, including areas of prioritisation, and timescales for delivery.


It may take some ARCs longer to address 'room for improvement' areas than others, depending on priorities and resources. For other ARCs, 'room for improvement' areas may be an indication that remedial action is required quickly to address a key weakness.

However you use the effectiveness tool – and whatever your responses are – the objective should be to allow yourselves the time to consider your effectiveness honestly, and regularly

QUICK LINKS 	The City of Perth Audit and Risk Committee Effectiveness Tool	Membership, Independence, Objectivity and Understanding	Skills and experience	Roles and Responsibilities	Scope	Communication and Reporting	Continual Improvement	Appendix
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2. Membership, Independence, Objectivity and Understanding

2.1. Membership, Independence, Objectivity, and Understanding		Rating					
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal	1	2	3
Essentials							
2.1.1	The Chair is a non-executive Council member and possesses an appropriate level of relevant experience.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.1.2	In terms of numbers, membership of the ARC is sufficient to discharge its responsibilities, and also meets the requirements of the legislation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.1.3	The ARC explores the option of bringing in additional independent, non-executive members from sources other than the Council to ensure an appropriate level of skills and experience.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.1.4	The Lord Mayor, Chief Executive Officer, and Chief Finance Officer routinely present and attend meetings as an Observer.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.1.5	The Manager Audit and Risk, Internal Audit and Office of the Auditor General as the legislative mandated external auditor routinely attend meetings as an Observer.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.1.6	ARC members understand their responsibilities regarding identifying, declaring and resolving conflicts of interest.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.1.7	ARC members have a clear understanding of what is expected of them in their role, and this was set out clearly at the time of appointment.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.1.8	The ARC has access to sufficient funding to cover the costs incurred in fulfilling its role.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Good Practice							
2.1.9	Contribution to meetings- All members and attendees make valuable contributions to meetings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.1.10	Monitoring conflicts of interest - If any conflicts of interest are identified, the ARC Chair is effective in ensuring the associated risks are effectively managed and continually monitored.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

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2. Membership, Independence, Objectivity and Understanding (cont.)

3.2 Meetings		Rating					
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal	1	2	3
Essentials							
2.2.1	The ARC meets at least four times during the year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.2	The number of meetings held during the year is sufficient to allow the ARC to perform as effectively as possible.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.3	Meetings are well-aligned with the audit and assurance cycle.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
Good Practice							
2.2.4	Preparation - The ARC receives information and papers far enough in advance for members to fully consider before the meeting.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.5	Coverage - All matters falling within the terms of reference of the ARC are covered adequately over the course of the year or a reasonable time period.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.6	Length of meetings - Meetings of the ARC are long enough to ensure that all agenda items are covered in sufficient detail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.7	Deep dives - Deep dives are undertaken in core and emerging risk areas, and these are sufficiently detailed so the ARC can understand the risk and challenge management.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.8	Time between ARC meetings and main Council meetings - There is sufficient time between ARC meetings and main Council meetings to allow any work arising from the meeting to be undertaken and reported to the Council as appropriate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.9	Communications between meetings - The ARC chair – and other members where relevant – keep in touch with other key attendees on a continuing basis between meetings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.10	Private meetings - The ARC meets in private – without the presence of Management – when necessary and this time is used effectively.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.11	Resources - The ARC is provided with sufficient administrative and secretarial support to undertake its duties to the required standard.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.12	Appointments - The ARC is clear on the type of skills and experience should be sought in a new member – and the Chair is involved in the appointment process.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.13	Balance of agenda - Sufficient time is afforded to the different providers of assurance to the ARC across the various lines of defence, notably risk management, internal audit and external audit.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.14	Forward planning - The ARC has a forward plan for its meetings so it can consider issues at the right time and in the right level of detail.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
2.2.15	Culture and behaviour - The ARC acts in an inclusive and respectful manner, avoids 'group think', and provides an appropriate balance between challenge and support.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

QUICK LINKS 	The City of Perth Audit and Risk Committee Effectiveness Tool	Membership, Independence, Objectivity and Understanding	Skills and experience	Roles and Responsibilities	Scope	Communication and Reporting	Continual Improvement	Appendix
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3. Skills and Experience

3.1. Range of Skills		Rating					
		1 = Room for Improvement	2 = Meeting Standards	3 = Optimal	1	2	3
Essentials							
3.1.1	The ARC possesses a good range of skills and experience in relation to governance, risk and control.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.1.2	At least one member of the ARC has recent and relevant financial experience sufficient to allow them to analyse the financial statements and understand good financial management disciplines.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.1.3	The ARC proactively identifies which skills it requires to discharge its responsibilities most effectively.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.1.4	The required skill sets for the ARC are reviewed at regular intervals.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Good Practice							
3.1.5	Diversity - The ARC draws on a sufficiently diverse membership, containing a variety of demographic attributes and characteristics.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.1.6	Skills mapping - The ARC documents and maps the skills of its members so it can identify areas of strength and any skills gaps.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.1.7	Relevance of financial reporting experience - The financial reporting expertise held by members is relevant and appropriate to the significant financial reporting risks of the City – particularly in respect of any complex estimates or judgements. If this is not held then is training or an expert considered.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.1.8	Non-technical skills - The ARC benefits from a good mix of non-technical skills – for example, communication, influencing, negotiating, leadership and facilitation skills.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.1.9	Co-opting members and procuring specialist skills The ARC uses the powers of co-opting members and procuring specialist skills where these are required.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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3. Skills and Experience (cont.)


3.2. Training and Development							
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal	1	2	3
Essentials							
3.2.1	Members who have recently joined the ARC have been provided with induction training to help them understand their role and the City.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.2.2	Members of the ARC who are unfamiliar with corporate governance and wider practice in government are specifically upskilled in this area.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.2.3	Members keep their skills and knowledge up to date through networking and conferences to allow them to focus on key issues facing the City.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.2.4	The ARC chair ensures that members have an appropriate program of engagement with the City and its activities to help them understand the City, its objectives, business needs, priorities and risk profile.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Good Practice							
3.2.5	Learning culture - There is a positive culture of learning and personal development within the ARC.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.2.6	Emerging developments - The ARC's strategy for training and development takes account of developments in corporate governance and emerging risk areas.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.2.7	Public sector context - For ARC members unfamiliar with the operations of government and the public sector, special focus is given to this as part of their training programme. ¹²				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.2.8	Cross-government networking - The ARC chair attends cross-governmental (if a government department) or cross-departmental (if an arm's-length body) ARC chair meetings.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3.3. Other Skills a) Cyber Digital							
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal	1	2	3
Good Practice							
3.3.1	The ARC understands how cyber and digital risks impact on the City.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.3.2	The ARC has the level of skills and expertise required to challenge Management and provide assurance to the Council that the City is properly managing its cyber and digital risks.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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3. Skills and Experience (cont.)

3.3 Other Skills		b) Climate change and ESG		
Good Practice				
3.3.3	The ARC is satisfied the City's approach to managing ESG risks, and making appropriate disclosures, is in line with relevant standards such as the Greening Government Commitments and Sustainability Reporting Guidance.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.3.4	The ARC is able to effectively assess the City's approach to managing climate-related risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.3.5	The ARC assesses the City's net zero strategy with sufficient detail, and at regular intervals.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.3 Other Skills		c) Projects and Programs		
Good Practice				
4.3.6	The ARC is appropriately briefed on significant projects and programs throughout their lifecycle.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.7	The ARC has the skills and expertise to provide effective critical challenge on the financial management, delivery risks and overall progress of projects or programs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.3 Other Skills		d) Procurement		
Good Practice				
3.3.8	The ARC has an appreciation of the risks associated with procurement in the public sector context.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3.3.9	The ARC has the skills and expertise to challenge commercial activities and the procurement of goods and services.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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4 Roles and Responsibilities

4.1 Assurance						
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		
Essentials						
4.1.1	The ARC helps the Accounting Officer and Council to formulate their assurance needs.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.1.2	The ARC assesses whether the assurance received is of sufficient quality to meet the assurance needs outlined in 3.1.1.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.1.3	The ARC understands the key sources of assurance in the City, and how and why each of these sources provides assurance to them.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.1.4	The ARC understands the four lines of defence model, and how this applies in practice to the City.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.1.5	The ARC is proactive in commissioning assurance work from appropriate sources where it identifies any significant governance, risk and control issues which have not been subject to sufficient review.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.1.6	The ARC ensures the City operates appropriate and effective whistleblowing practices, and this is regularly considered by the ARC.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Good Practice						
4.1.7	Assurance mapping - The ARC uses assurance mapping to identify where assurance is required and identify any key gaps where no assurance is provided, or where the quality of the assurance is poor.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.1.8	Recommendations - The ARC has an effective system for monitoring management's progress with recommendations from internal and external sources. These includes the internal audit, financial audit, performance audit, information systems audit, audit regulation 17, financial management review, and the compliance audit return non compliances.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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4. Roles and Responsibilities (Cont.)

4.2 Governance		1 = Room for Improvement	2 = Meeting Standards	3 = Optimal	1	2	3
Essentials							
4.2	The ARC understands how the governance arrangements support achievement of the City's strategies and objectives. In particular the ARC understands:						
4.2.1	<ul style="list-style-type: none"> the Council's operating framework, including the City's vision and purpose; 				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.2.2	<ul style="list-style-type: none"> mechanisms which ensure effective City accountability, performance and risk management; 				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.2.3	<ul style="list-style-type: none"> role definitions, committees and other structures which support the effective discharge of responsibilities, decision-making and reporting; 				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.2.4	<ul style="list-style-type: none"> how appropriate ethics and values are promoted within the City; 				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.2.5	<ul style="list-style-type: none"> how management information is communicated to the Council and other appropriate areas of the City; and 				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.2.6	<ul style="list-style-type: none"> the nature of relationships with arm's-length bodies, if applicable. 				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Good Practice							
4.2.7	Corporate governance policy -Without duplicating the work of the Council, the ARC advises on – and scrutinises the implementation of – its City's corporate governance policy.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.2.8	Governance statement -The ARC reconciles assurance from internal audit, external audit and other sources of assurance with conclusions drawn in the City's annual governance statement.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.2.9	Future assurance requirements -The ARC monitors developments in corporate governance so it can proactively advise the Council and accounting officer on any changes to assurance requirements.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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4. Roles and Responsibilities (cont.)

4.3 Risk Management							
		1 = Room for Improvement	2 = Meeting Standards	3 = Optimal	1	2	3
Essentials							
4.3.1	The ARC understands the City's business strategy, operating environment and the associated risks to executing the strategy.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.2	The ARC is satisfied that management takes an enterprise-wide view of the City's risks, including those that cross City boundaries.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.3	There is a clear understanding of the role and activities of the Council in relation to managing risk.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.4	The ARC discusses with Council how its policies, attitude to, and appetite for risk are defined and communicated across the City.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.5	The ARC understands and challenges the risk management framework and the assignment of responsibilities.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.6	Adequate assurance has been obtained on the risk and control environment encompassing services outsourced to external providers, including shared service arrangements, and the wider supply chain.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.7	Assurance has been obtained on risks from across the City– and there is timely communication and visibility of these risks.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Good Practice							
4.3.8	Risk culture - The ARC promotes the importance of a positive risk culture in the City.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.9	Risk tolerance - The ARC challenges management on whether there is a comprehensive process for identifying and evaluating risk, and for deciding what levels of risk are tolerable.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.10	Risk registers - The ARC has sufficient understanding of the City to assess whether the risk register is an appropriate reflection of the risks facing the City.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.11	Resources - The ARC can assess whether there are sufficient resources to manage risk effectively across the City.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.12	Emerging risks - The ARC challenges whether Management's approach to identifying risks is broad enough to effectively identify new and emerging risks.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.13	Risk evaluation - The ARC challenges Management on its approach to evaluating risks, including the effectiveness of scenario planning and stress testing.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.14	Review of 'near misses' - The ARC reviews information on 'near misses' to help determine whether the systems in place are sufficiently robust to mitigate future risk events.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.15	Fraud and error - The ARC understands the main fraud and error risks and entry points, and challenges management to consider timely options for tackling fraud and error risks.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.3.16	Resilience - The ARC considers the cumulative impact of risks and how these could impact on the ongoing resilience of the City.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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4. Roles and Responsibilities (Cont.)

4.4 Internal Control						
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		
Essentials						
4.4.1	The ARC critically challenges and reviews the adequacy and effectiveness of control processes in responding to risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.4.2	The ARC challenges whether the extent of the controls in place to mitigate risks is excessive, and whether any action is needed to address this.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Good Practice						
4.4.3	Understanding of internal control - The ARC has a good understanding of how the City develops, operates and monitors the system of internal control.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.4.4	Controls over material or significant risks - The ARC seeks assurance on how any material or significant risks are managed through strategic, operational and compliance controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.4.5	Timely indicators - The ARC assesses whether the system of internal control would provide timely indicators of weaknesses and failings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.4.6	Root cause analysis of significant failings or weaknesses in internal control - When any significant failings or weaknesses in internal control arise, the ARC reviews management's analysis of the root cause and subsequent action plan.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.4.7	Financial control - The ARC is satisfied that the City has a sound system of financial control – including the structure of delegations – which enables the City to achieve its objectives with good value for money.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.4.8	IT controls - The ARC has sufficient assurance over the quality of IT controls.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.4.9	Design of fraud controls - The ARC is satisfied that the City's controls are designed to effectively prevent and detect known fraud and error risks.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.4.10	Evaluation of fraud controls - The ARC has oversight of how controls are evaluated so it can understand how effectively fraud and error risks are being addressed.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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4. Roles and Responsibilities (Cont.)

4.5 Financial Reporting		1 = Room for Improvement	2 = Meeting Standards	3 = Optimal	1	2	3
Essentials							
4.5.1	The ARC reviews the clarity and completeness of disclosures in the year-end financial statements				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.5.2	The ARC uses its understanding of the City to assess whether disclosures in the financial statements are set properly in context				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
In reaching a view on the annual accounts, the ARC specifically considers:							
4.5.3	<ul style="list-style-type: none"> key accounting policies and disclosures; 						
4.5.4	<ul style="list-style-type: none"> assurances about the financial systems which provide the figures for the accounts; 						
4.5.5	<ul style="list-style-type: none"> the quality of the control arrangements for preparing the accounts; 						
4.5.6	<ul style="list-style-type: none"> key judgements made in preparing the accounts, and management's consideration of their ongoing relevance; 						
4.5.7	<ul style="list-style-type: none"> any disputes arising between those preparing the accounts and the auditors; and 						
4.5.8	<ul style="list-style-type: none"> reports, advice and findings from external audit – especially the Audit Completion Report. 						
Good Practice							
4.5.9	Compliance with standards - The ARC assures itself that accounting policies comply with relevant requirements, particularly HM Treasury's Financial Reporting Manual.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.5.10	Review of accounts preparation process - In addition to receiving a detailed overview from the finance director, the ARC is confident that the City's approach to preparing the accounts is sufficiently rigorous.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.5.11	Annual Report - The ARC challenges that the Annual Report is fair and balanced.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.5.12	Complex judgements and use of experts - Where novel accounting issues or complex judgements have arisen during the year, the ARC has satisfied itself that management took specialist advice or enlisted expertise.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4.5.13	Fraud - The ARC is satisfied with management's processes for identifying and responding to the risks of fraud.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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4. Roles and Responsibilities (Cont.)

4.5 Financial Reporting (cont.)						
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		
Good Practice						
4.5.14	Continual monitoring of significant issues - The ARC is effective in monitoring significant financial reporting issues throughout the year, particularly those which could lead to qualification of the accounts.				<input type="checkbox"/>	<input type="checkbox"/>
4.5.15	Reports from third parties - In reaching a view on the accounts, the ARC considers the implications of reports from third parties – for example, on legal matters, valuations or reports from regulators.				<input type="checkbox"/>	<input type="checkbox"/>
4.5.16	Key matters - The ARC considers key matters on its own initiative rather than relying solely on the work of the external auditor.				<input type="checkbox"/>	<input type="checkbox"/>
4.5.17	Understanding of the City - The ARC has a detailed understanding of the City and its context and can successfully challenge whether the accounts provide a fair representation of activity.				<input type="checkbox"/>	<input type="checkbox"/>
4.5.18	Going concern - The ARC sufficiently challenges the going concern assessment in the context of its review of the financial statements and understanding of the business.				<input type="checkbox"/>	<input type="checkbox"/>
4.5.19	Use of financial models - The ARC offers appropriate challenge to any information which is generated through financial modelling.				<input type="checkbox"/>	<input type="checkbox"/>
4.5.20	Financial reporting developments - The ARC is familiar with developments in financial reporting standards and can challenge their application in financial statements.				<input type="checkbox"/>	<input type="checkbox"/>
4.5.21	Group reporting - (For government groups only) the ARC has sufficient oversight of significant financial reporting risks from across the department or group.				<input type="checkbox"/>	<input type="checkbox"/>

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5 Scope

5.1 Terms of reference		1 = Room for Improvement	2 = Meeting Standards	3 = Optimal	1	2	3
Essentials							
5.1.1	The Terms of Reference are agreed by the Council				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.2	The Terms of Reference are reviewed regularly and at appropriate interval.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.3	The Terms of Reference do not conflict with legislation or DLGSC guidance.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.4	The Terms of Reference make clear the ARC's independence as a Committee.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.5	The Terms of Reference are made publicly available, including on the City's website.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.6	The Terms of Reference allow for the ARC to sit privately without any non-members present for all or part of a meeting if they wish.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
At a minimum, the following areas are covered by the ARC's Terms of Reference							
5.1.7	Details of the ARC Membership				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.8	Reporting requirements to the Council.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.9	They key areas of responsibility the ARC will advise the Council and accounting officer on.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.10	Rights of the ARC over co-opting additional members or procuring specialist advice.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.11	The head of internal audit and a representative from external audit will have free and confidential access to the Chair of the ARC.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.12	Meeting information, including the number per year, the number of members required for the meeting to be quorate, and expected invitees.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.13	Information requirements, including what information will be provided for each meeting, and what will be provided on request.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Good Practice							
5.1.14	Benchmarking - The ARC has compared its Terms of Reference against those of similar profile Citys.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.15	Expectations - In addition to core requirements, the Terms of Reference contain information which allows the ARC to function more effectively – for instance, expectations about how far in advance of meetings papers will be provided.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.1.16	Proportionality - The terms of reference properly reflect the role and scope of the ARC, and are proportionate to the way the ARC actually operates.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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5. Scope (Cont.)

5.2 Internal Audit		1 = Room for Improvement	2 = Meeting Standards	3 = Optimal	1	2	3
Essentials							
5.2.1	The ARC performs a risk-based review of internal audit's strategy and plan.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.2.2	The ARC assesses the adequacy of the budget and resources available to internal audit .				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.2.3	The ARC has an Internal Audit Charter and are reviewed regularly and at appropriate intervals .				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.2.4	The ARC accesses the results of internal audit's work, and management's responses to the issues raised.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.2.5	The ARC reviews the annual internal audit opinion and associated annual report.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.2.6	The ARC assesses the performance of internal audit against applicable standards, expected performance measures and the results of any internal or external quality assurance assessments.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Good Practice							
5.2.7	Other assurance activity -The ARC frames the work of internal audit in the context of other assurance activity that takes place in the first and second lines of defence.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.2.8	Recommendations -The ARC is proactive in tracking that the recommendations agreed by management are actually implemented.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.2.9	Support -The ARC plays a role in providing support for, and acceptance of, the work of internal audit.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.2.10	Coverage -The ARC challenges whether the effectiveness of the risk, compliance and finance functions is evaluated as a part of its internal audit strategy.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.2.11	Overall opinion -The ARC considers how the individual components of the annual internal audit plan provide reasonable assurance on governance, risk and control for the City in totality.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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5. Scope (cont.)

5.3 External Audit						
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		
Essentials						
5.3.1	The ARC considers and makes relevant enquiries about the external auditor's planned audit approach.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.2	The ARC considers the impact of the results of external audit work.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.3	The ARC promotes cooperation between the external auditor and internal audit to maximise overall audit efficiency, capture opportunities to derive a greater level of assurance and minimise unnecessary duplication of work.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.4	The ARC reviews and considers any implications for the City of the wider work carried out by the external auditor, for example, value-for-money reports or good practice findings.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Good Practice						
5.3.5	Objectives of external audit- The ARC has a clear understanding of the objectives, scope and remit of external audit work.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.6	Review of adequacy of scope- The ARC reviews the scope of external audit work and – if not satisfied as to its adequacy – challenges whether additional work should be undertaken by the external auditor.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.7	Level of fees- The ARC satisfies itself that the level of fees payable in respect of the audit services provided is appropriate and that an effective, high-quality audit could be conducted for such a fee.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.8	Materiality- The ARC is satisfied that it has a good understanding of materiality, including the benchmarks used and the calculation of materiality and performance materiality.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.9	Audit quality- The ARC considers factors that could affect the quality of the audit during the year and discusses these with the auditor.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.10	Expert advice- The ARC is satisfied the external auditor has access to relevant expertise, for instance around pensions liabilities or property valuation.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.11	Quality of review The ARC focuses on priority issues when undertaking its review of the results of external audit work.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.12	Review of audit representation letters- The ARC reviews the audit representation letters before they are signed by the accounting officer and gives particular consideration to matters where representation has been requested that relates to non-standard issues.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.13	Quality of information provided to external audit - The ARC takes steps to ensure external audit receives quality, robust and timely audit evidence from the finance function.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.14	Support for external audit - The ARC is supportive of external audit's challenge of management and does not act as management's advocate.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5.3.15	Findings and recommendations - The ARC reviews and monitors management's responsiveness to the external auditor's findings and recommendations.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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6 Communication and Reporting

6.1 Communications and Reporting		1 = Room for Improvement	2 = Meeting Standards	3 = Optimal	1	2	3
Essentials							
6.1.1	The ARC produces a report after each meeting for the Council and accounting officer (with a copy to the head of internal audit and the external auditor) covering the key business taken by the ARC, and the ARC's views and advice on any issues they believe the Council or accounting officer should take action on.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.1.2	The ARC has effective communications with those it seeks briefings from (the Executive and internal and external audit) and those it provides assurance to (the Council).				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.1.3	The ARC provides an Annual Report timed to support the preparation of the Governance Statement.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.1.4	The ARC's Annual Report is open and honest in presenting the ARC's views.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.1.5	The ARC's Annual Report summarises the ARC's work for the past year and how it discharges its responsibilities.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.1.6	There are mutual rights of access between each of the Chair of the ARC, the accounting officer, head of risk management (if a separate function), head of internal audit and the external auditor.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.1.7	There are periodic discussions with key attendees outside of the formal meetings to help ensure that expectations are managed and there is mutual understanding of current risks and issues .				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Good Practice							
6.1.8	Transparency - The ARC reports its work as transparently as possible within the limits of what is confidential and commercially sensitive.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.1.9	Working with the Council - The ARC has a robust mechanism for working with the Council, so expectations and accountability are clear.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.1.10	Technology - The ARC uses technology to its advantage and communicates as a group in a way which is effective and efficient.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.1.11	Reports to the ARC - The reports received by the ARC are at the right level of detail and presented in a manner which makes it easy for members to review and challenge.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.1.12	Reports from the ARC to the Council - Reports produced by the ARC are proportionate: there is enough information to provide the Council with the assurance it requires, but not too much that key information is diluted.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6.1.13	Visibility of risks across the City – The ARC has an effective way of gaining visibility over key risks and issues arising from ARCs within and across the City.				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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7 Continual Improvement


6.2 Continual Improvement						
1 = Room for Improvement		2 = Meeting Standards		3 = Optimal		
Good Practice						
7.1.1	Chair's performance - The Chair seeks appraisal of his or her performance from the Accounting Officer or Mayor of the Council, as appropriate.				<input type="checkbox"/>	<input type="checkbox"/>
7.1.2	ARC members' performance - The Chair assesses the performance of the individual members of the ARC, discusses their training and development needs and agrees a training and development plan.				<input type="checkbox"/>	<input type="checkbox"/>
7.1.3	Periodic reviews - The Chair ensures a periodic review of the overall effectiveness of the ARC.				<input type="checkbox"/>	<input type="checkbox"/>
7.1.4	Assessment of outcomes - After completing an effectiveness review, there is sufficient time and effort devoted to discussing results, and agreeing an action plan based on the outcomes.				<input type="checkbox"/>	<input type="checkbox"/>
7.1.5	Monitoring of trends - Evaluation of performance is not done in isolation, and year-on-year trends in different areas of performance are measured.				<input type="checkbox"/>	<input type="checkbox"/>
7.1.6	Feedback from key stakeholders -The Chair considers ways in which to obtain feedback from the executive and other key stakeholders – for example, internal and external audit – on the performance of the ARC.				<input type="checkbox"/>	<input type="checkbox"/>
7.1.7	Succession planning -The results of the performance evaluation are used to inform and influence planning – for instance in highlighting skills gaps, a lack of diversity or need for experts.				<input type="checkbox"/>	<input type="checkbox"/>
7.1.8	Method of evaluation -The ARC carefully considers the extent and method of performance evaluation – for instance, whether aspects could be externally facilitated.				<input type="checkbox"/>	<input type="checkbox"/>
7.1.9	Objectivity and rigour - The evaluation of performance is objective and rigorous enough for meaningful conclusions to be drawn.				<input type="checkbox"/>	<input type="checkbox"/>
7.1.10	Compliance - The City complies with the requirements of other interconnected plans, policies and procedures such as Risk Management Policy, Risk Management Framework, Fraud and Corruption Control Plan. Specifically the reporting requirements are fulfilled.				<input type="checkbox"/>	<input type="checkbox"/>

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Appendix A – Tools and Templates


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<u>Communication and Reporting</u>	23
<u>Continual Improvement</u>	23

The Tools and Templates Checklist in this Appendix A can be used by Management to ensure these are still being used in the City for an efficient and effective approach to support the Audit and Risk Committee.

QUICK LINKS 	The City of Perth Audit and Risk Committee Effectiveness Tool	Membership, Independence, Objectivity and Understanding	Skills and experience	Roles and Responsibilities	Scope	Communication and Reporting	Continual Improvement	Appendix
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Appendix A – Tools and Templates (cont.)

No	Template	No	Yes
Membership, Independence, Objectivity and Understanding			
1	Register of ARMC Members	<input type="checkbox"/>	<input type="checkbox"/>
Skills and Experience			
2	Member Induction Checklist	<input type="checkbox"/>	<input type="checkbox"/>
3	Member Induction Manual	<input type="checkbox"/>	<input type="checkbox"/>
4	Budget – Experts, Training and Testing	<input type="checkbox"/>	<input type="checkbox"/>
5	Chief Audit Executive Procedures Manual	<input type="checkbox"/>	<input type="checkbox"/>
Roles and Responsibilities			
6	Audit and Risk Committee Terms of Reference	<input type="checkbox"/>	<input type="checkbox"/>
7	Internal Audit Charter	<input type="checkbox"/>	<input type="checkbox"/>
8	Sub- Committee Charter	<input type="checkbox"/>	<input type="checkbox"/>
9	Policy Review Plan	<input type="checkbox"/>	<input type="checkbox"/>
Scope			
10	Annual Work Plan	<input type="checkbox"/>	<input type="checkbox"/>
11	Assurance Map	<input type="checkbox"/>	<input type="checkbox"/>

QUICK LINKS 	The City of Perth Audit and Risk Committee Effectiveness Tool	Membership, Independence, Objectivity and Understanding	Skills and experience	Roles and Responsibilities	Scope	Communication and Reporting	Continual Improvement	Appendix
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Appendix A – Tools and Templates (cont.)

No	Template	No	Yes
Communications and Reporting			
12	ARC Chair Run Sheet	<input type="checkbox"/>	<input type="checkbox"/>
13	Standard Council Reporting Agenda Item	<input type="checkbox"/>	<input type="checkbox"/>
14	Annual ARC Calendar	<input type="checkbox"/>	<input type="checkbox"/>
15	Standard Agenda Item	<input type="checkbox"/>	<input type="checkbox"/>
16	Meeting Checklist	<input type="checkbox"/>	<input type="checkbox"/>
17	Meeting Minutes Template	<input type="checkbox"/>	<input type="checkbox"/>
18	Register of Meeting Attendances	<input type="checkbox"/>	<input type="checkbox"/>
19	Questions Register	<input type="checkbox"/>	<input type="checkbox"/>
Continual Improvement			
20	Audit and Risk Committee Health Check Checklist	<input type="checkbox"/>	<input type="checkbox"/>
21	Assessment of External Auditors Checklist	<input type="checkbox"/>	<input type="checkbox"/>
22	Assessment of Internal Auditors Checklist	<input type="checkbox"/>	<input type="checkbox"/>
23	Audit Recommendations Register	<input type="checkbox"/>	<input type="checkbox"/>

QUICK LINKS 	The City of Perth Audit and Risk Committee Effectiveness Tool	Membership, Independence, Objectivity and Understanding	Skills and experience	Roles and Responsibilities	Scope	Communication and Reporting	Continual Improvement	Appendix
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Appendix A – Tools and Templates (cont.)

No	Template	No	Yes
Continual Improvement (cont.)			
24	Review of OAG Tabled Report Template	<input type="checkbox"/>	<input type="checkbox"/>
25	Survey of External Auditors performance	<input type="checkbox"/>	<input type="checkbox"/>
26	Survey of Internal Auditors performance	<input type="checkbox"/>	<input type="checkbox"/>
27	Survey of ARC performance	<input type="checkbox"/>	<input type="checkbox"/>
28	Survey of Chair of ARC performance	<input type="checkbox"/>	<input type="checkbox"/>

CONTACT US

Moore Australia (WA)

Level 15, 2 The Esplanade,
Perth WA 6000

T +61 8 9225 5355

F +61 8 9225 6181


E perth@moore-australia.com.au

www.moore-australia.com.au



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16.4 Verification of the Implementation of Audit Recommendations

Responsible Officer	Natasha Balderston – Audit and Risk Manager
Voting Requirements	Simple Majority
Attachments	Attachment 16.4A – Internal Audit Report - Verification of the Implementation of Audit Recommendations ↓ 

Purpose

The purpose of the report is to provide an overview of the results from the Verification process of the Audit Recommendations – March 2023 and to consider this report for recommendation to Council for approval at the Ordinary Council Meeting on 30 May 2023.

Recommendation

That the Audit and Risk Committee recommends that the Council RECEIVES the Internal Audit Report on the Verification of Implementation of Audit Recommendations - March 2023 (Attachment 16.4A).

Background

1. As part of the approved FY22/23 Audit Plan, the Internal Audit Team undertakes verification of outstanding recommendations.
2. The results of the previous verification were reported to ELT in September 2022. However, there were several outstanding and overdue recommendations following this.
3. The Internal Audit Team proposed a more robust approach to determine whether audit recommendations have been satisfactorily implemented, which was approved by ELT at the ELT meeting held on 13 February 2023. The new verification approach moving forward will be to conduct bi-annual verification testing to ensure there is appropriate oversight over outstanding recommendations and that they are closed off in a timely manner.
4. To address the outstanding and overdue recommendations, the Internal Audit Team has conducted an additional period of verification in Q3 FY22/23.
5. There was a total of sixty-four (64) outstanding recommendations as of February 2023. Ten (10) recommendations from the Owners and Occupiers Audit (March 2023) have also been added to the Audit Log since then, which brings the total outstanding recommendations to seventy-four (74).

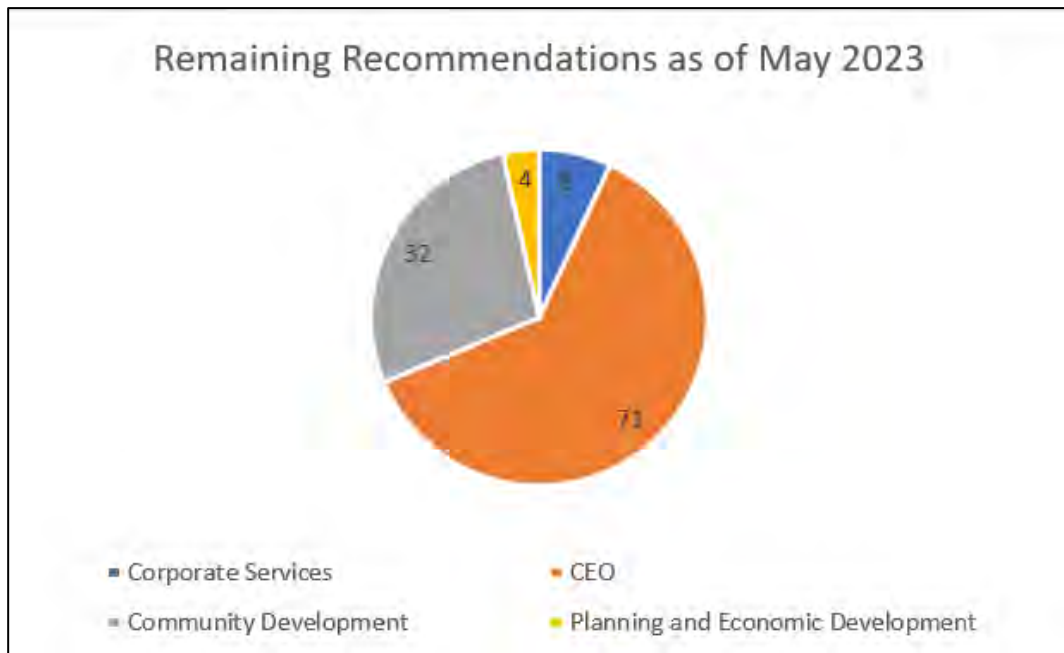
Discussion

6. The objective of this verification process was to obtain sufficient and appropriate evidence to determine if the recommendations were implemented effectively and present the results of this verification to the Audit and Risk Committee.
7. A robust approach was implemented to ensure that the audit log was reconciled and that any gaps were addressed. This has been highlighted in the attached report.
8. A total of thirty-two (32) recommendations were verified, of which, twenty-five (25) have been 'Completed', and seven (7) have been 'Closed'. Please refer to the attached report for the approved definitions of these statuses.
9. The following table summarises the results of the March 2023 verification:

Alliance	Responsible Manager	Total Recommendations	Complete	Closed
CEO Alliance	Manager Audit and Risk	3	3	-
Community Development	Alliance Manager City Events	5	4	1
Community Development	Alliance Manager Community Services	3	3	-
Corporate Services	Alliance Manager Corporate Planning and Performance	15	11	4
Corporate Services	Manager Procurement	6	4	2
Total		32	25	7

10. There are no longer any 'Overdue' recommendations within the Audit Log.

11. Through the verification, all outstanding recommendations for the Health Check – Homelessness (June 2022) and Discretionary Grants Funding (June 2022) have been finalised.
12. The full results are detailed in the appendices of the internal audit report (**Attachment 16.4A**).
13. Since the commencement of this verification, a further seventy-three (73) recommendations have been added to the audit log following the completion of the Discretionary Grants and Sponsorship and Performance of ARC Audits. This has increased the total recommendations to one-hundred and fifteen (115).
14. The below pie-chart provides an overview of total recommendations for the different Alliances as of May 2023:



Stakeholder Engagement

15. The Internal Audit Advisor consulted with respective General Managers, or their delegates, to discuss:
 - a. Any gaps which were identified between the recommendations in the audit log and the audit reports.
 - b. Any additional recommendations which were requested to be verified as 'Complete'.
 - c. Any work performed to address each allocated recommendation. These consultation sessions included walkthroughs of relevant processes and controls and reviews of documentation of implemented controls.
 - d. Any recommendations deemed to be no longer feasible to implement and should be 'Closed'.

Decision Implications

Nil.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	Nil.

Legislation, Delegation of Authority and Policy	
Legislation:	<i>Local Government (Audit) Regulations 1996.</i>
Authority of Council/CEO:	Council.
Policy:	Nil.

Financial Implications

Nil.

Further Information


16. Questions and responses forming part of the Agenda Briefing Session held on 23 May 2023 are as follows:

	Question	Response
1.	There's a table showing the status and definition of audit recommendations "In Progress, Completed - Awaiting Verification, Completed, Closed, Overdue". Is this approach/rationale going to be used across Council for project status updates? Eg. The Corporate Business Plan?	This approach is currently only being used for audit recommendation purposes.
2.	The Assurance table from page 609 onwards has multiple misspellings of Assurance (ie Assurnace)	An updated table will be attached to the OCM agenda.

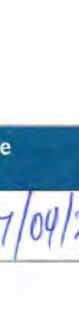
Internal Audit Report

Audit Name: Verification of Audit Recommendations
Year of Audit: FY22/23
Primary Contact: Manager Audit and Risk
Internal Audit Advisor
Primary Alliance: CEO Alliance
Corporate Services Alliance
Community Development Alliance
Stakeholders: Manager Audit and Risk
Alliance Manager Corporate Planning and Performance
Corporate Planning Officer
Alliance Manager Community Service
Alliance Manager City Events
Sponsorship Coordinator
Date: 28 April 2023

Internal Audit Report prepared by

Name	Position	Signature	Date
Natasha Balderston	Manager Audit and Risk		27/04/23

Audit Report endorsed by

Name	Position	Signature	Date
Michelle Reynolds	Chief Executive Officer		27/4/23

Executive Summary

Background:

At the ELT meeting held on 13 February 2023, the Manager Audit and Risk proposed a more robust approach to determine whether audit recommendations have been satisfactorily implemented. The new approach, as well as the new statuses which will be given to recommendations was approved by ELT. The new statuses are as follows:

Status	Definition
In Progress	1. Recommendations that are in the process of being implemented. 2. Recommendations that have an initial approved revised due date by the CEO, prior to endorsement by ARC and approval by Council.
Completed - Awaiting Verification	Recommendations that are reported as being implemented by key stakeholders but have not yet been verified by the Audit team.
Completed	1. Recommendations that are verified as implemented by the Audit team. 2. This use of this status will be limited to the Audit Team.
Closed	Recommendations that are reported to ARC as disagreed and/or are no longer feasible to implement due to changes in City's operational need/structure. Any recommendations marked as closed require CEO approval, prior to endorsement by ARC and approval by Council.
Overdue	Recommendations that have not been completed by their original or approved revised due date.

The approach moving forward for verification of audit recommendations will be to conduct bi-annual testing, to ensure there is appropriate oversight over recommendation implementation and that they are closed off in a timely manner. Future testing covers the scope of two (2) periods:

- Recommendations due by 30 June – to be tested in Q1 of financial year.
- Recommendations due by 31 December – to be tested in Q3 of financial year.

The results of the previous verification were reported in September 2022, however, there were several recommendations which remained outstanding and/or overdue. At the time of the February report to ELT, there was a total of sixty-four (64) outstanding recommendations to be implemented across five (5) Alliances. To address this, the first verification of audit

recommendations was scheduled for Q3 FY22/23 and was completed internally in March 2023.

In preparation for the verification process:

- 1) The Internal Audit Team reviewed all the recommendations in the audit log and reconciled it to the audit reports.
- 2) The Internal Audit Team discussed any gaps identified between with the respective General Manager (or their nominated representatives).
- 3) The audit scope period was set to include all recommendations due up until 31 March 2023. This was communicated to the General Managers (or their nominated representatives).
- 4) General Managers were requested to put forward any additional recommendations to be included in the verification process. This would encompass recommendations with due dates after 31 March 2023.
- 5) The scope was updated, finalised, and distributed to the respective General Managers (or their nominated representatives) for their review and preparation.

Since the February report to ELT, ten (10) recommendations have been added from the Owners and Occupiers Audit (March 2023), bringing the total of outstanding recommendations to seventy-four (74).

The scope for this verification covered:

1. Nine (9) recommendations that were due by 31 March 2023.
2. Twenty-three (23) recommendations, with due dates after 31 March 2023, were requested to be included by the relevant General Managers.

As a result, a total of thirty-two (32) recommendations were verified by the Internal Audit Team for the March verification period. These recommendations were from the following audits:

No.	Audit Name	Audit Completion dates
1.	Limited Procurement Review	April 2021
2.	Procurement and Contracting	November 2021
3.	Project Management	November 2021
4.	Risk Management Internal Controls and Compliance Audit	March 2022
5.	Discretionary Grant Funding Arrangement	June 2022
6.	Health Check- Homelessness	June 2022
7.	Discretionary Grant Funding Arrangement	June 2022
8.	Misconduct and Fraud	August 2022

Objective:

The objective of this verification process was to obtain sufficient and appropriate evidence to determine if the recommendations were implemented effectively and present the results of this verification to the Audit and Risk Committee.

Audit Methodology:

The Internal Audit Team -

- 1) Met with General Managers (or their nominated representatives) to understand the context and work performed to address each allocated recommendation. This included walkthroughs of relevant processes and controls.
- 2) Obtained documentation to evidence work performed in response to each recommendation and reviewed it to establish whether there were sufficient controls in place.
- 3) Worked with General Managers, or their nominated representatives, to identify recommendations which were no longer feasible to implement and should be 'Closed'. Rationales for the closure of recommendations were reviewed and approved by the General Managers.
- 4) Assigned an appropriate status (*Completed, Closed, In progress, or Overdue*) to the verified recommendations.
- 5) Sent all auditor comments and rationales for closure to the CEO for her review and approval.
- 6) A draft internal audit report was prepared and issued to the CEO.

Next steps:

- 1) The draft internal audit report will be presented to the Executive Leadership Team for review and referral to the ARC.
- 2) The final internal audit report will be presented to the ARC at the ARC meeting which is to be held on 8 May 2023 and to the Council during the OCM meeting which is to be held on 30 May 2023.
- 3) The next verification period will be in Q1 of FY23/24 and will verify recommendations that are due by 30 June 2023.

Results

The table below outlines a snapshot of the results of the thirty-two (32) recommendations which were verified by the Internal Audit Team:

Alliance	Responsible Manager	Number of Verified Recommendations	In scope	Additional	Complete	Closed	Overdue
CEO Alliance	Manager Audit and Risk	3	3	-	3	-	-
Community Development	Alliance Manager City Events	5	3	2	4	1	-
Community Development	Alliance Manager Community Services	3	3	-	3	-	-
Corporate Services	Alliance Manager Corporate Planning and Performance	15	-	15	11	4	-
Corporate Services	Manager Procurement	6	-	6	4	2	-
Total		32	9	23	25	7	0

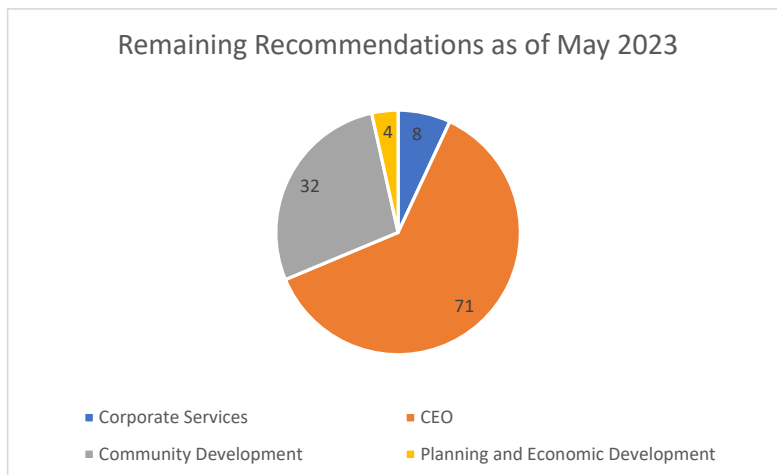
Summary of Results:

1. Nine (9) out of nine (9) in-scope recommendations were verified as ‘Complete’ (100%).
2. Sixteen (16) out of the twenty-three (23) additional recommendations were verified as ‘Complete’ (69%).
3. Seven (7) were requested to be closed. The closure of these recommendations has been approved by the CEO.
4. There are no longer any ‘Overdue’ recommendations.
5. All outstanding recommendations from the ‘Heath Check – Homelessness (June 2022)’ and “Discretionary Grant Funding (June 2022) Audit’ and the “Project Management audit” have been finalised.

Updates to the Audit Log:

1. Since the commencement of this verification, a further seventy-three (73) recommendations have been added to the audit log following the completion of the “Discretionary Sponsorship and Grants Funding Audit (April 2023)’ and Performance of ARC Audit (April 2023)’. This has increased the total recommendations to one-hundred and fifteen (115).

2. The below pie-chart provides an overview of total recommendations across alliances as of May 2023:



3. Details around the full Audit Log will be provided separately to the relevant General Managers to prepare for the Q1 FY 23/24 verification process.

Conclusion:

The Internal Audit Team would like to acknowledge the organisation’s ongoing commitment to business improvement by continuing to implement agreed audit recommendations.

The next verification period will be in Q1 FY23/24 for recommendations that are due by 30 June 2023. All recommendations with due dates up to 30 June 2023 will be included in the scope of that verification process. This scope will also include recommendations due until 30 June 2023 Discretionary Grants and Sponsorship Audit, and the Performance of ARC audit.

Appendices:

Appendix 1: Detailed results and verification comments for in-scope recommendations (due by 31 March 2023).

Appendix 2: Detailed results and verification comments for the additional recommendations.

Appendix 3: Detailed information on closed recommendations.

Appendix 1: Detailed results and verification comments for in-scope recommendations (due by 31 March 2023).

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
1	CEO	Risk Management Internal Controls and Compliance Audit (March 2022)	To consider the adequacy of the frameworks in place for risk management; internal control and legislative compliance and identify any opportunities for improvement.	Undertake a strategic risk assessment to identify, assess and manage risk critical to the delivery of the CoPs strategy and significant business operations. In approaching the strategic risk assessment, it is important there is a focus on the consideration of risk across all aspects of the CoP so that a holistic view of risk is developed. The strategic risk profile exercise should focus on the material risks to the CoP (both external, strategic, and significant operational risks) and providing the link between risk, strategy, and business objectives. In addition, Management should ensure that an appropriate reporting framework accompanies the new strategic risk profile, to support the ongoing oversight of strategic risks.	30/12/2022	Manager Audit and Risk	Complete	<p>The Strategic Risk assessment was undertaken by KPMG in October 2022. Thirteen (13) strategic risks and the inherent risk ratings were identified through a series of interviews with the Executive Leadership Team and a workshop. The Strategic Risk Profile was presented to Elected Members in an EMES session for their input and feedback. The Risk Profile was presented at the ARC meeting held on December 5 and to OCM held on December 13. The thirteen (13) risks identified were across external, strategic, and significant operational risks.</p> <p>To verify this recommendation, the Internal Audit Team:</p> <p>1) Evidenced the Risk Management Policy and CoP Strategic Risk Profile Update 2022- KPMG document (ELT- Nov 2022, ARC- Dec 2022, OCM- Dec 2022).</p> <p>2) Evidenced Risk Management framework that provides monitoring activities of identified risks and reporting updates to ELT, ARC, and OCM. This framework accompanies the new Strategic Risk profile. The Risk Management Policy was approved by ARC on 13 March 2023 and OCM on 27th March 2023. The updated Risk Management</p>

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
								Framework was approved by the Executive Leadership Team on 2 March 2023.
2	CEO	Risk Management Internal Controls and Compliance Audit (March 2022)	To consider the adequacy of the frameworks in place for risk management; internal control and legislative compliance and identify any opportunities for improvement.	The RAS and the relevant measures be consolidated to strengthen the alignment of each statement with the identified measures. Furthermore, additional measures should be considered as the RAS evolves and grows to capture additional components.	30/12/2022	Manager Audit and Risk	Complete	To verify this recommendation, the Internal Audit Team evidenced the Risk Appetite Statements in Section 5 of the Risk Management Policy (“RMP”). This outlines the Risk Appetite statements across ten (10) key risk categories and grades each with a risk appetite rating. This table provides detailed information on Risk categories along with relevant measures and appetite ratings explaining what would not be tolerated by Council. The RMP policy has been Approved by ARC on 13th March 2023 and OCM on 27th March 2023.
3	CEO	Risk Management Internal Controls and Compliance Audit (March 2022)	To consider the adequacy of the frameworks in place for risk management; internal control and legislative compliance and identify any opportunities for improvement.	In alignment with the CoPs strategic objectives and the observations within this internal audit report, establish a risk management strategy, implementation and communication plan which has clear objectives, actions, timelines, and accountabilities. This will help to mature the CoPs risk management approach and explicitly support the execution of CoPs strategy. The implementation plan should be	30/03/2023	Manager Audit and Risk	Complete	To verify this recommendation, the Internal Audit Team evidenced that the Risk Management Framework: 1) defines risk types (strategic, operational and project) 2) outlines the City’s risk management strategy/approach. 3) gives implementation guidelines, monitoring and reporting to ELT, ARC and OCM 4) outlines a communication plan to bring different areas of expertise together 5) includes timelines (Risk Management Reporting Calendar) and accountabilities

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
				supported by an annual schedule of activities for the Risk Function to focus its resources allocation. This would typically include identified dates for risk identification and assessment sessions with the business, scheduled review of documents, assurance and testing activities across the business and engagement activity such as cultural reviews.				(roles and responsibilities) around risk at the City The Internal Audit Team also verified that this framework is aligned with new strategic risk profile update, and that Appendix 4 of the Risk management framework – which covers the Risk management reporting calendar – indicates the minimum reporting requirements for risk management activities, responsible parties and at what frequency they should be conducted.
4	Community Development	Health Check- Homelessness (June 2022)	To assess how well the City has performed in accordance with 11 key initiatives as follows: 1) Accreditation Process of Homeless Services in the Public Realm 2) Accreditation Process of Homeless Services in the Inner-City Working Group 3) Rough Sleeper Advisory	The City ensure that all supporting evidence of completed application forms, supporting documentation, terms and conditions and formal minutes of assessment panels for service provider accreditations are maintained in a secure and appropriate system outside of Smarty Grants to ensure auditability of the accreditation processes.	28/02/2023	Alliance Manager Community Services	Complete	To verify this recommendation, the Internal Audit Team sighted the documents stored in Content Manager. This file contained all the application forms, assessment forms, permits, terms, and conditions, insurance documents of the accredited service providers, and formal minutes of assessment panels for service provider accreditations. This information, including the individual Content Manager record numbers for each piece of supporting evidence has been compiled in a centralised register, for ease of access and monitoring purposes.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
			Committee 4) Safe Spaces in the Inner-City Working Group 5) Safe Night Space (Women's only) 2-Year Trial 6) Assertive Outreach (Cultural) 7) Street Count (Autumn & Spring 2020) 8) Homeless Services in the Inner-City Brochure 9) Grant funding to Homeless Services 10) Homeless Connect Evaluation 11) By Name List					

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
5	Community Development	Health Check-Homelessness (June 2022)	To assess how well the City has performed in accordance with 11 key initiatives as follows: 1) Accreditation Process of Homeless Services in the Public Realm 2) Accreditation Process of Homeless Services in the Inner-City Working Group 3) Rough Sleeper Advisory Committee 4) Safe Spaces in the Inner-City Working Group 5) Safe Night Space (Women's only) 2-Year Trial 6) Assertive Outreach (Cultural) 7) Street Count (Autumn & Spring	Terms and conditions (and any amendments) should be formally signed and executed by all parties.	28/02/2023	Alliance Manager Community Services	Complete	To verify this recommendation, the Internal Audit Team reviewed samples of the accredited service provider's terms and conditions. The applicant must review the Terms and conditions shared and declare that they have read and they agreed with these to be an accredited service provider. The samples reviewed confirmed that the terms and conditions are signed by the relevant parties. The terms and conditions for Service Providers are stored in Content Manager.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
			2020) 8) Homeless Services in the Inner-City Brochure 9) Grant funding to Homeless Services 10) Homeless Connect Evaluation 11) By Name List					
6	Community Development	Health Check- Homelessness (June 2022)	To assess how well the City has performed in accordance with 11 key initiatives as follows: 1) Accreditation Process of Homeless Services in the Public Realm 2) Accreditation Process of Homeless Services in the Inner-City Working Group 3) Rough Sleeper Advisory	Governance and Legal teams to review the terms and conditions of accredited service providers prior to agreement.	28/02/2023	Alliance Manager Community Services	Complete	To verify this recommendation, the Internal Audit Team evidences that the Legal Team at LGIS reviewed the terms and conditions of accredited service providers prior to agreement. The Internal Audit Team was provided with a record of this in Content Manager, which contained a record of emails between the Community Services Team and LGIS, evidencing their review of the Terms and Conditions for Moore St & Roving accredited service providers, including Insurance considerations and liability components. The response from LGIS was as follows: "Insurance clause and limit are deemed appropriate and fit for purpose" and "No issues of concern were identified for liability risk. The Operational conditions were brief and clear as to responsibilities. The applications also make it clear that the

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
			Committee 4) Safe Spaces in the Inner-City Working Group 5) Safe Night Space (Women's only) 2-Year Trial 6) Assertive Outreach (Cultural) 7) Street Count (Autumn & Spring 2020) 8) Homeless Services in the Inner-City Brochure 9) Grant funding to Homeless Services 10) Homeless Connect Evaluation 11) By Name List					certificate holder/approved nominee will assume responsibility for any acts of negligence arising from their activity".
7	Community Development	Discretionary Grant Funding Arrangements (June 2022)	To assess the City's governance frameworks, management processes and the opportunities for continuous	All supporting documentation and evidence of eligibility checks should be retained with document links included within spreadsheets such that an audit trail supports decisions made.	30/12/2022	Alliance Manager City Events	Complete	The Internal Audit Team conducted sample testing of applications with required eligibility documents and noted that the team has benchmarked with the State and other local government agencies (DLGSC, Lotterywest, the City of Melbourne, and the City of Sydney).

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
			improvement in place for the discretionary grant funding process.					<p>1)The sponsorship team does not use spreadsheets anymore, but instead now uses CEDREC to store information and eligibility documentation.</p> <p>2)The Internal Audit Team sighted that ABN information is stored in SmartyGrants, Financial viability documents (bank statements, business activity, annual reports, previous event financial statements) are attached and stored in SmartyGrants and CEDREC.</p> <p>3)Insurance documentation and Licenses/permits (as required) are later stored in CEDREC as they are not required at the point of application.</p>
8	Community Development	Discretionary Grant Funding Arrangements (June 2022)	To assess the City's governance frameworks, management processes and the opportunities for continuous improvement in place for the discretionary grant funding process.	Ensure an agreed representative sample of funding arrangements entered into is reviewed on an annual basis by an individual/s independent from the Sponsorship team in accordance with the Evolution to Excellence at 3.1.18 and City of Perth Inquiry Recommendation 231. For this control to be both preventative and detective (rather than just detective), this second line review should happen throughout the year (e.g. x% of expected arrangements each quarter).	30/12/2022	Alliance Manager City Events	Complete	<p>As this recommendation pertained to the implementation of Recommendation 231 from the Inquiry into the City of Perth, the Internal Audit Team has reviewed the documentation which reports that this recommendation has been completed. The report was approved by the Council in the OCM meeting held on 30 August 2022. This was also reported to the Minister for Local Government on 30 September 2022 by the Lord Mayor.</p> <p>The action for this recommendation was to have the Discretionary Grant Funding Arrangements independently audited at least once every 12 months. This has been implemented through annual Discretionary</p>

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
				Reviews should be documented and made available to the Internal Audit team as evidence for the annual internal audit of the funding process.				Grant and Sponsorship audits. As per the scope of a recent DGF audit which started in October 2022, undertaken by Moore Australia, 28 samples of agreements were looked at by the audit team. The Internal Audit Team has reviewed the internal audit report provided by Moore Australia to verify that funding arrangements were reviewed as part of this audit. Additionally, the Sponsorship team does spot-check their funding arrangements internally and has also recently updated their governing policy CP 4.3 Outgoing Sponsorship and Grants, sections 22-27, to outline their requirements that every 12 months the City must ensure an agreed representative sample of funding arrangements.
9	Community Development	Discretionary Grant Funding Arrangements (June 2022)	To assess the City's governance frameworks, management processes and the opportunities for continuous improvement in place for the discretionary grant funding process.	The City update procedural documentation to include all relevant areas of the discretionary grant funding process to ensure it contains sufficient guidance. Updates should include providing guidance in relation to: a) escalations processes, b) risk management, c) complaints and feedback handling,	28/02/2023	Alliance Manager City Events	Complete	The Internal Audit Team noted that at the time of the audit the management comment of this recommendation outlined that management disagree with aspects of the recommendation relating to documenting progress monitoring (d), revocations of eligibility (e) and relevant delegations (f). Internal Audit is satisfied that the aspects of the recommendation which were agreed to have been implemented, as evidenced by: a & c) City has an organisational-wide Complaints Handling procedure that outlines

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
				<p>d) progress monitoring, e) revocation of eligibility, f) relevant delegations, g) dealing with applications submitted by an auspice or third party. Further, any procedural changes that arise from recommendations within this report should be captured in the procedural update.</p>				<p>the steps to manage and escalate complaints. As reported in DGF Audit (June 2022), management has confirmed that Customer feedback is captured within Smarty Grants</p> <p>b) A risk management plan will be developed as it has been identified as a key finding in latest DGF Audit March 2023. The Audit and Risk Team will follow up on recommendations 14, 15 and 16 from the 2023 DGF audit with the Sponsorship Team to verify this. Internal Audit</p> <p>g) The Sponsorship team has removed the word 'Auspice' from the application form and now just uses 'Authorised Agent' instead. The Audit team evidence application form which contains eligibility checks for 'Authorised Agents'.</p>

Appendix 2: Detailed results and verification comments for the additional recommendations.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
10	Community Development	Discretionary Grant Funding Arrangements (June 2022)	To assess the City's governance frameworks, management processes and the opportunities for continuous improvement in place for the discretionary grant funding process.	Amend the Event Sponsorship Application Form to include the following: - a definition of who/what constitutes an "Applicant"; - a requirement for all parties involved (including an auspice/third party) to acknowledge the contents of the form as being true and correct; and - disclosure of alternative/additional funding being sought and/or secured from other sources for the same event.	30/05/2023	Alliance Manager City Events	Complete	To verify this recommendation, the Internal Audit Team reviewed the application form and noted that the definition of 'Applicant' has been included, the authorised agent is defined in the form, and 'Auspice' has been removed from the form for clarity. The Sponsorship team sends an email to Applicants to certify that the information provided by them stands true and correct. The audit team did sight the application form which confirm the information is sought on details of other funding applied for and status of that funding (whether it is successful or not).

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
11	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.	Update the existing PM Framework to: a. provide further clarity on what the definition of a project is and how the methodology should be applied to projects based on their size and scale (taking into account the related risk). b. refine the stage gate process such that there is one process followed consistently which is described within all procedures and processes and supported by the PPS system. c. incorporate the entire end-to end process based on the CoP's needs rather than on how the PPS system operates. In so doing, the processes relating to safety, quality, cost and schedule management should be	30/06/2023	Alliance Manager Corporate Planning and Performance	Complete	To verify this recommendation, the Internal Audit Team: a. Has sighted the Project Management Manual and has noted that it has been updated to clearly define "Project". The Project management Manual addresses project standards and methodologies (The Agile Model, Waterfall, Critical Path Method(CPM), and the Project Manager aligns the best delivery method depending on the type of project. b. Verified that the Project Management Framework is included in the Project Management Manual and has been updated to simplify the stage-gate process to 3 stages and is clear and consistent. c. Verified that this approach is now aligned with the end-to-end project planning and delivery cycle which is a component of the City's Integrated Planning and Reporting Framework. Verified that the Project Management manual includes the end-to-end process from project planning prioritisation, project delivery, tracking, and processes relating to safety, quality, cost, and schedule management are incorporated in the manual at different stages.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
				incorporated to enable project managers and teams to perform their work in a consistent way.				

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
12	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.	In updating the PM framework, and considering how best projects should be managed, consideration should be given to the establishment of a centralised Project Management Office, with sufficient capability and capacity to coordinate the portfolio of projects, from conceptualisation through to completion and handover to the maintenance team.	30/06/2023	Alliance Manager Corporate Planning and Performance	Complete	The Internal Audit Team has verified that the Project Management Office has been established and key positions have been filled to provide essential oversight and support to project managers and the City's leadership team.
13	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping,	Update the Project Management Manual to include more detailed roles and responsibilities for the identification, assessment, management and reporting of project risk. Information should also be provided on how the Project Management Manual	30/06/2023	Alliance Manager Corporate Planning and Performance	Complete	The Internal Audit Team has sighted the Project Management Manual 2023. It includes the roles and responsibilities of the Project Sponsor, Project Manager, Project Officer, and Business Owners in risk identification, assessment, management, and reporting. The Project Management Manual 2023 references the Risk Management Framework which governs the City's strategic and operational risks.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
			execution and general project governance.	fits within the documentation framework i.e. The newly created Risk Management Framework document governs strategic and operational risk management across the City, while the Project Management Manual addresses risk management specifically to projects.				
14	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.	For projects above an agreed amount (E.g.: above 50K) perform a post implementation review encompassing a review of quality outcomes against the initial agreed scope and a detailed review of all project expenditure.	30/06/2023	Alliance Manager Corporate Planning and Performance	Complete	The Internal Audit team has sighted samples of a project Closure Report. A Closure Report is required for each project. The report reviews implementation against scope, schedule, and budget, and is prepared with support from the PMO. It also covers information about the project's achievement of objectives and lessons learned.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
15	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.	Training attendance should be tracked and staff should not be allowed to work on projects until they have completed the necessary training and regular updates as these are made from time to time.	30/06/2023	Alliance Manager Corporate Planning and Performance	Complete	To verify this recommendation, the Internal Audit Team checked whether necessary training was being delivered and tracked. Training is being provided by an external provider, Sensei, and internally by CityLearn, and is being tracked in a register. The Internal Audit team has sighted the Sensei training guide and the CityLearn training registers, which tracks attendance for different training for Project Managers and Sponsors.
16	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.	Ensure people with the right training and capability are being engaged to undertake the role of quality assurance.	30/06/2023	Alliance Manager Corporate Planning and Performance	Complete	To verify this recommendation, the Internal Audit Team sighted the Position Description for the PM Analyst role. A PM Analyst has been employed within the PMO, with the necessary skills and knowledge to maintain oversight and provide assurance activities. The position description establishes the essential knowledge and capabilities required, which are satisfied by the incumbent. This is supported by resources, including training, available to Project Managers and Sponsors. Accountabilities for quality assurance are also established in the role descriptions for the Project Manager and

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
								Business Lead, which have been sighted and verified.
17	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.	Develop a process for estimating costs of projects that involves the delivery project managers and greater scope definition of projects prior to requesting council approval for associated costs.	30/06/2023	Alliance Manager Corporate Planning and Performance	Complete	The Internal Audit Team has verified that there is a process for estimating the costs of projects. Project estimates are reviewed at several stages of the project prioritisation process. The key steps are: 1. As part of their project proposal, project managers develop an estimate using an approach that is appropriate for their area/industry. 2. Strategic Finance and PMO meet with relevant Alliance Managers to review proposals, including the estimated budget, and confirm their approval for the proposal to progress. 3. Strategic Finance and PMO meet with the relevant General Managers to review proposals, discuss budget implications, and confirm their approval for the proposal to progress. 4. All projects are evaluated and prioritised by the ELT. Proposed project budgets are revised if necessary. Only ELT-approved projects progress to Council. 5. Council approves project budgets as part of the annual budget.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
18	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.	Given the changes to approach proposed in recommendations within this report, training should be revisited with a change management approach applied so as to drive a cultural shift in the approach to project management. Greater applicability and relevance of training may encourage better usage of the material.	30/06/2023	Alliance Manager Corporate Planning and Performance	Complete	The Internal Audit Team has verified that CityLearn Courses are available on the Intranet. The external provider Sensei also delivered onsite training and provided certificates of completion. Sensei Training included - Use of the PPS System, project scheduling and reporting, identifying risks and issues, governance steps, workflows, any change request for budget, project sponsor, etc). This training did include elements of change management. Detailed and refresher training on the City's project management system is also scheduled as needed and tailored to the specific audience. This is further supplemented with role-specific resources within the Project Management Framework. The Project Management Framework also includes information about change management.
19	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or	Ensure that the quality assurance process is clearly articulated within the roles and responsibilities of a project manager.	30/06/2023	Alliance Manager Corporate Planning and Performance	Complete	To verify this recommendation, the Internal Audit Team has sighted the Project Management Manual document which outlines the Roles and Responsibilities of Project Managers. This also includes the Position Descriptions to support the Project Manager role. The summary role description provided in the Project Management Manual also includes a description of the various quality assurance activities of the Project Manager.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
			equivalent), benefits identification, scoping, execution and general project governance.					
20	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.	To better support the project manager role, implement a clear quality assurance process including checklists for completing a rigid quality assurance process (the Infrastructure and Assets Alliance have commenced developing a process to improve its project management process).	30/06/2023	Alliance Manager Corporate Planning and Performance	Complete	To verify this recommendation, the Internal Audit Team evidenced that the checklists have been developed and they are on the City's intranet page for access. There are 8 checklists on the Intranet (Pipeline Proposal Checklist, Pipeline FBC Checklist, Pipeline Council decision Checklist, Justify Checklist, Justify Handover Checklist, Define Checklist, Do Checklist, Accept Closure Checklist) which are to be completed by the project manager. These checklists are designed to ensure that each step of the project is being completed effectively and to the required standard.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
21	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.	CoP should consider how workforce planning processes can be used to better manage human capital resource requirements of the business rather than using the project methodology for all business activities outside of the day-to-day.	30/06/2023	Alliance Manager Corporate Planning and Performance	Complete	The City's Workforce Plan 2021/22-2024/25 addresses workforce planning. It establishes strategies and actions to guide workforce planning activities undertaken in conjunction with the budget cycle. This plan will be used to better plan and manage the human resource requirements of the City. In addressing other recommendations, the Project Management Framework (PMF) has been updated to clarify the definition of a project (vs BAU) and when the PMF is to be applied. Internal Audit have sighted the revisions to the PMF and the Workforce Plan.
22	Corporate Services	Limited Procurement Review (April 2021)	To assess whether the engagement of suppliers was in compliance with relevant City policies, procedures, and legislation.	Training be provided to officers likely to be involved in procurement processes to ensure that the purchase of goods and services are properly authorised and compliant with the City's Purchasing Policy and relevant procedures.	1/06/2023	Procurement Manager	Complete	To verify this recommendation, the Internal Audit Team sighted the CityLearn training modules which relate to procurement processes. The Team determined that a comprehensive training program has been developed and implemented, including content relating to purchase orders, tender evaluation, supplier management, and procurement theory through CityLearn Modules.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
23	Corporate Services	Procurement and Contracting (November 2021)	To consider the design and operating effectiveness of internal controls supporting procurement and contracting to ensure the integrity and efficiency of the process.	Introduce an escalation process for the non-completion of mandatory training, such as the CityLearn Purchasing Module or other comparable procurement training once implemented, and reporting of non-completions to an appropriate governance body (such as the Executive Leadership Group or the Audit & Risk Committee).	30/06/2023	Procurement Manager	Complete	To verify this recommendation, the Internal Audit Team has sighted the escalation process for non-completion of mandatory training: 1. People and Culture's regular and ongoing monitoring of completion rates on a monthly basis; and 2. Follow-up emails to General Managers who individually managed instances of non-completion within their respective alliances.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
24	Corporate Services	Procurement and Contracting (November 2021)	To consider the design and operating effectiveness of internal controls supporting procurement and contracting to ensure the integrity and efficiency of the process.	Introduce regular data profiling and analytics relating to procurement and contact management data and use this profiling and analysis to: a. Identify suspicious transactions and activity; and b. Inform regular dashboard reporting to the ELT.	30/06/2023	Procurement Manager	Complete	<p>KPMG has acknowledged and evidenced that the City has conducted two data analytic audits (Misconduct and Fraud Audit – August 2022 and Procurement and Contracting Audit – July 2022). The data analytics used in these audits was also presented to ELT, ARC and Council as part of normal audit reporting. As part of regular data profiling and analytics relating to procurement and contact management, the City has developed a data analytics tool, contained in Dashboards AID16 and AID15. These dashboards are used by the Procurement Manager to conduct data analysis on a quarterly and monthly basis. This system is currently in the process of maturing which will allow more specific and targeted reporting.</p> <p>To date, no suspicious activities, or transactions, which would require reporting to ELT, have been identified.</p>

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Status	Audit Comments
25	Corporate Services	Misconduct and Fraud (August 2022)	To examine the City's approach to misconduct and fraud, in line with Inquiry recommendation 301. The review considered the adequacy of the City's fraud, misconduct, and corruption risk framework in preventing, detecting, and responding to fraud and misconduct risks and incidents. The fraud, corruption and misconduct risk management framework was assessed against elements of better practice based on the Australian Fraud Risk Standard AS 8001:2021 - Fraud and Corruption Control ("the Standard"), with additional consideration as to how the City prevents, detects and responds to suspected or actual misconduct	KPMG support the activities the City have planned to enhance systems and data analytics capabilities. Data analytics may be real-time, near real-time or retrospective in approach and tests should be designed to capture relevant indicators of the organisation's fraud or corruption exposures (i.e. informed by the FRA). Refer to Appendix 4 for example routines that are relevant to the City.	30/12/2023	Procurement Manager	Complete	<p>KPMG has acknowledged and evidenced that the City has conducted two data analytic audits (Misconduct and Fraud Audit – August 2022 and Procurement and Contracting Audit – July 2022). The data analytics used in these audits was also presented to ELT, ARC and Council as part of normal audit reporting. As part of regular data profiling and analytics relating to procurement and contact management, the City has developed a data analytics tool, contained in Dashboards AID16 and AID15. These dashboards are used by the Procurement Manager to conduct data analysis on a quarterly and monthly basis. This system is currently in the process of maturing which will allow more specific and targeted reporting.</p> <p>To date, no suspicious activities, or transactions, which would require reporting to ELT, have been identified.</p>

Appendix 3: Detailed information on closed recommendations.

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Proposed Status	Reason for request to close
26	Community Development	Discretionary Grant Funding Arrangements (June 2022)	To assess the City's governance frameworks, management processes and the opportunities for continuous improvement in place for the discretionary grant funding process.	The City to consider how the grant funding process may be systematised to improve rigour and controls in the process.	N/A – not in the Audit Log	Alliance Manager City Events	Closed	The most recent Discretionary Grants Funding Audit (commenced in October 2022) found the Discretionary Sponsorship and Grants Funding process to be sound and well documented overall. They noted that the Grants & Sponsorship – End to End Process flowchart, which is the City's documented standard operating procedures for grants and sponsorships, broadly aligns with the Western Australian Grants Administration Guidelines 2022 and the and reflects good practice. The recommendation from the 2021 audit does not specify how the City should systemise their systems. However, the 2023 DGF audit does provide more specific recommendations on how this can be undertaken. As a result, it would be prudent to close this recommendation and supersede it with the 2023 audit recommendations.
27	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management	Project resourcing costs should be allocated to projects either through the use of timesheets or by a cost transfer based on an	30/06/2023	Alliance Manager Corporate Planning and Performance	Closed	This recommendation focuses on allocation of project costs either through use of timesheets or by a cost transfer-based approach. This does not align with the City's current PMO maturity/needs or accounting structure. The City does



#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Proposed Status	Reason for request to close
			Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.	agreed approach for allocating time.				not have processes or systems to allocate, track and report on internal project resources.
28	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and	Through the adoption of a portfolio approach to project management, synergies, and opportunities to share resources across projects should be identified during the project planning stage. This should include how a portfolio level approach (and possibly team) can be applied to areas such as stakeholder engagement, finance and cost management, scheduling, safety, and quality.	30/06/2023	Alliance Manager Corporate Planning and Performance	Closed	These recommendations were considered collectively as they relate to the implementation of a portfolio approach to project management. However, the recommendations do not clearly define what is meant by a portfolio approach and the term is used differently across the three recommendations. The portfolio approach which would be necessary to satisfy each of these recommendations would also need to be tailored to suit the specifics of the finding. The adoption of a streamlined portfolio approach does not align with the City's current needs and operating model, which centres on project management as opposed to a

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Proposed Status	Reason for request to close
			general project governance.					portfolio or program management approach. Internal Audit supports closing these recommendations.
29	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.	Adopt a portfolio view of projects such that all projects are considered in light of their support of the overall strategy, alignment to each other as well as for their independent value. Top down projects put in place to drive the achievement of strategic objectives should be approved each year as part of strategy and budget/funding approvals. Bottom up projects should be less common and the ability to proceed past an initial feasibility stage gate should be limited only to those projects with a foreseen likelihood to be successfully realised.	30/06/2023	Alliance Manager Corporate Planning and Performance	Closed	
30	Corporate Services	Project Management (November 2021)	To consider and report on: - the design and application of City of Perth's Project	Project reporting to the leadership team and elected members should be on a portfolio basis.	30/06/2023	Alliance Manager Corporate	Closed	

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Proposed Status	Reason for request to close
			Management Framework as it applies to the nature, scale and complexity of projects managed across the organisation. - controls through the project lifecycle, including business case (or equivalent), benefits identification, scoping, execution and general project governance.			Planning and Performance		
31	Corporate Services	Procurement and Contracting (November 2021)	To consider the design and operating effectiveness of internal controls supporting procurement and contracting to ensure the integrity and efficiency of the process.	Develop clear policy and/or procedures relating to vendor performance management, including the measurement, and reporting of key performance indicators (KPIs), and the escalation of any performance issues.	30/06/2023	Procurement Manager	Closed	Due to the diverse nature of the City's business, and those the City does business with, a standard 'one-size-fits-all' approach is not appropriate. The Procurement Team oversees the development and management of contracts, including developing KPIs and managing performance. Relevant staff are provided training which address contractor performance management and the Procurement Unit supports staff in the management of contractor performance issues. The training covers principles and the high-level processes to provide staff with sufficient understanding to engage effectively with

#	Alliance	Audit Name	Findings	Recommendation Details	Due Date	Responsible Manager	Proposed Status	Reason for request to close
								Procurement on these activities, within the context of their business area.
32	Corporate Services	Procurement and Contracting (November 2021)	To consider the design and operating effectiveness of internal controls supporting procurement and contracting to ensure the integrity and efficiency of the process.	Amend the Purchasing Policy (or other procedures as appropriate) to clarify responsibilities in relation to contractual negotiation with vendors, between the Procurement Team and the Legal Team.	30/06/2023	Procurement Manager	Closed	New leadership in the Procurement team has reaffirmed Procurement as the first point of contact for contract negotiation and other contractual issues. In such circumstances, it is not appropriate to develop a procedure to clarify responsibilities of the Procurement and the Legal Services teams. Legal advice is sought by exception, via normal procurement processes.

16.5 3-year Strategic Internal Audit Plan FY23/24 to FY25/26

Responsible Officer	Natasha Balderston – Audit and Risk Manager
Voting Requirements	Simple Majority
Attachments	Attachment 16.5A – 3-year Strategic Internal Audit Plan FY23/24 – FY 25/26 ↓  Attachment 16.5B – Assurance Map ↓ 

Purpose

To provide the ARC with the 3-year Strategic Internal Audit Plan and to consider it for recommendation to Council.

Recommendation

That the Audit and Risk Committee recommends that Council APPROVES the 3-year Strategic Internal Audit Plan (Attachment 16.5A) and Assurance Map (Attachment 16.5B).

Background

1. The Institute of Internal Auditors' International Professional Practices Framework requires the Manager Audit and Risk to produce a risk-based strategic audit plan, which considers the organisation's risk management framework, its strategic objectives and priorities, and the views of the CEO, Executive Leadership team, and Audit and Risk Committee.
2. The objective of audit planning is to provide sufficient assurance that key strategic risks are being managed effectively and value-for-money is being achieved for the City.
3. These are rolling plans which are produced every three financial years and are updated annually.
4. The City currently has a one-year audit plan (which covers FY22/23).
5. Audits at the City usually take to form of either a "performance audit" or a "health check". The definitions provided for these by the Institute of Internal Auditors Australia are as follows:
 - a. Performance audit - An audit conducted to evaluate the economy, efficiency, and effectiveness of the organisations' operations to assure management that its strategic objectives are being carried out and whether they can be improved on.
 - b. Health check - Management may request Internal Audit to perform a quick health check of a part of their business unit. The idea is to quickly evaluate the health of the area reviewed to assess the state of its governance, risk, and control environment.

Discussion

6. In developing the 3-Year Strategic Internal Audit Plan, which will cover FY23/24 – FY25/26, the Manager Audit and Risk and the Internal Audit Team:
 - a. Consulted all General Managers to obtain their input for the development of the audit plan.
 - b. Created an "Audit Universe" which maps the key processes across the organisation.
 - c. Undertook assurance mapping to determine other assurance work completed, independent of the Internal Audit Team, within the organisation. To do so, input was sought from the GMs and information was independently obtained through a review of:
 - i. The City's Risk Register.
 - ii. The City's Strategic Community Plan, Corporate Business Plan, and Evolution to Excellence documents.
 - iii. The previous 3-Year Strategic Audit Plan for FY21/22 - FY23/24
 - iv. Previous internal audit reports.
 - v. External audit reports and plans.
 - vi. The City's website and intranet.
 - vii. Annual reports.
7. Assurance mapping was done in line with the Institute of Internal Auditor's four lines of defence model:
 1. Management based Assurance
 - Policies – Council and operational
 2. Functional Assurance
 - Functional reviews and service reviews
 3. Independent Oversight
 - Internal audits and compliance audits
 4. Regulatory Assurance
 - External audits/OAG audits and other accreditations and certifications.

Please find attached the Strategic 3-Year Audit Plan (Attachment 16.5A) and the Assurance Mapping exercise (Attachment 16.5B). Please note that draft scopes for the proposed audits have only been provided for audits commencing in FY 23/24.

Stakeholder Engagement

9. The General Manager of each alliance was consulted to obtain their input during the development of the audit plan.
10. Alliance Managers from each team were consulted in the development of the Audit Universe, which helped inform the audit plan.
11. General Managers were contacted to provide information about any reviews or other assurance activities they may have undertaken for inclusion in the Assurance Map.
12. The CEO was also consulted in the development of this audit plan.

Decision Implications

If the plan is not received by the ARC, the implementation of the FY23/24 Audit Plan will be delayed.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	3-year Strategic Internal Audit Plan

Legislation, Delegation of Authority and Policy	
Legislation:	<i>Local Government (Audit) Regulations 1996.</i>
Authority of Council/CEO:	Council.
Policy:	Nil.

Financial Implications

Any financial implications will be detailed as part of progress reporting.

Further Information

Nil.

CITY OF PERTH - STRATEGIC AUDIT PLAN FY23/24 to FY25/26

Internal Audit strives to provide a highly valued internal audit function that assists and supports Management to achieve their business objectives and discharge their responsibilities by working together to develop an efficient and effective system of internal control.

The table below outlines the proposed audits, the proposed year, the scope of audits scheduled in the upcoming financial year, the relevant Alliance, and the strategic goal/s and risk profile/s the audit links to:

Auditable Area	Audit Type	Strategic Risk	Strategic Risk Rating	Strategic Goals	FY23/24	FY24/25	FY25/26
INTERNAL AUDITS							
CEO Alliance							
Review of Risk Management, Internal Control and Legislative Compliance (Regulation 17).	Regulatory	Governance and Conduct	High	G1, G2		✓	
Marketing and Communications	Performance	Expectations of Key interest groups	Medium	L1, L2, S1, S2, P1, G1			✓
Corporate Services Alliance							
HR: Terminations Draft scope: Ensure termination of employees is consistent with legislation, policy, and guidelines, and the prerequisite paperwork exists to validate decisions made.	Inquiry	Attracting, Retaining and Evolving the City's workforce	Medium	S1, G2	Q1		
HR: Performance Management Draft scope: Ensure performance management of employees is applied consistently with policy and processes across the City.	Inquiry	Attracting, Retaining and Evolving the City's workforce	Medium	S1, G2	Q2		
ICT Governance	Performance	Technology, Modernisation, and Transition	High	L1, P1, G1, G2		✓	
Information Management	Performance	Governance and Conduct	Medium	G1, G2			✓

April 2023

1-5

Auditable Area	Audit Type	Strategic Risk	Strategic Risk Rating	Strategic Goals	FY23/24	FY24/25	FY25/26
Financial Management Review	Regulatory	Governance and Conduct	High	G1, G2			✓
Community Development Alliance							
Community Safety – Environmental Health	Performance	Strategic Execution	Medium	S1, S2, P1, G1, G2			✓
City Culture – Collection Management	Performance	Asset Portfolio Management	Medium	L1, L2, S1, S2, P1, P2		✓	
Community Services – Management of Advisory groups Draft Scope: Assess the adequacy and appropriateness of policies, procedures, processes, systems, and controls in relation to the management of advisory groups within the City, including the Elders Advisory Group, LGBTQIA+ Advisory Group, Access and Inclusion Advisory Group, and the Culture and Arts Advisory Group.	Performance	Governance and Conduct Expectations of Key interest groups	High	L1, L2, S1, S2, P1, G1, G2	Q2		
Infrastructure & Operations							
Roe Street Project Management Draft scope: Consider the delivery and design of the Roe Street project from inception to completion, and the controls implemented, including but not limited to, scoping, project governance, contract management, delivery, and lessons learnt	Performance	Cost Escalation and Supply Chain disruption	High	S1, S2, P1, P2, G1, G2	Q4		
Strategic Asset Management	Performance	Asset Portfolio Management	Medium	L1, L2, S1, S2, P1, P2		✓	
Waste Management	Performance	Strategic Execution Change Management Sustainability and Green Transition	Medium	P1, G1, G2, S1, S2			✓

April 2023

2-5

Auditable Area	Audit Type	Strategic Risk	Strategic Risk Rating	Strategic Goals	FY23/24	FY24/25	FY25/26
Commercial Services Alliance							
Parking Services – Fines Management and Infringements	Performance	Governance and Conduct	High	G1, G2			✓
Property Management	Performance	Asset Portfolio Management Diversified and Sustainable Funding Model	Medium	L1, L2, S1, S2, P1, P2, G1, G2		✓	
Planning and Economic Development Alliance							
E-Scooter Plan roll-out	Performance	Strategic Execution	Medium	S1, S2, P1, G1, G2		✓	
Transport Concept Design Program Draft Scope: Assessment of how well the transport concept design program is performing in accordance with its objectives and how well it adheres to organisational processes. Scope will be refined at the time of the audit.	Health-Check	Strategic Execution Sustainability and Green Transition	High	S1, S2, P1, G1, G2	Q4		
Annual Compliance Requirements							
All Alliances							
1st verification of the implementation of audit recommendations	Internal Compliance	Governance and Conduct	N/A	G1, G2	Q1	✓	✓
2nd verification of the implementation of audit recommendations	Internal Compliance	Governance and Conduct	N/A	G1, G2	Q3	✓	✓
Compliance Audit Return To review the City's compliance with the <i>Local Government Act 1995</i> and Regulations as per the required DLGSC annual submission areas of focus.	Compliance	Governance and Conduct	High	G1, G2	Q3	✓	✓
Total Audits:					8	9	9

April 2023

3-5

The 8 Strategic Goals:



The City's Strategic Risk Profiles:

Appendix 2: Linkage to Strategic Goals

Listed below are the 13 strategic risks that were identified through the strategic risk interview and workshop process. Further detail about these risks can be found on the accompanying 'City of Perth Strategic Risk Profile' document.

Risk Title	Risk Description	Risk Rating	Linked Strategic Goals
Health, Safety and Wellbeing of The City's Workers	Failure to protect and maintain the health, safety and wellbeing of our workers (as defined by section 7 of the Work Health and Safety Act 2020)	High	L1, S1, G1, G2
Governance and Conduct	Non-adherence to relevant legislation or the City's established governance and conduct processes and policies	High	G1, G2
Cost Escalation and Supply Chain Disruption	Inability to adequately plan, forecast and deliver strategic and operational priorities in an environment of cost escalation and supply chain disruption	High	S1, S2, P1, P2, G1, G2
Cyber Security	Failure to prepare for and respond to emerging cyber threats	High	L1, P1, G1, G2
Relationships with State Government	Failure to build and maintain beneficial relationships with the WA State Government	High	G1, G2
Technology Modernisation and Transition	Failure to modernise and transition legacy technology systems to support the new and evolving needs of The City (both operational and strategic)	High	L1, P1, G1, G2
Attracting, Retaining and Evolving The City's Workforce	Failure to attract, retain and evolve The City's workforce and build capacity within The City	Medium	S1, G2
Diversified and Sustainable Funding Model	Failure to diversify funding sources and build a sustainable funding model (including the erosion of revenue/funding sources)	Medium	S1, S2, P1, P2, G1, G2
Strategic Execution	Lack of clarity, ineffective prioritisation and embedment of plans to support The City's strategic direction (within resource constraints)	Medium	S1, S2, P1, G1, G2
Sustainability and Green Transition	Failure to support and embed The City's sustainability goals and green transition. Inclusive of a failure to adequately adapt to the evolving legislative and physical landscape.	Medium	S1, S2
Asset Portfolio Management	Suboptimal asset portfolio management (including poor decisions across asset life cycle and preparedness for asset transitions)	Medium	L1, L2, S1, S2, P1, P2
Change Management	Inability to implement effective change across key strategic and operational priorities	Medium	S1, P1, G1, G2
Expectations of Key Interest Groups	Ineffective communication and engagement with key interest groups	Medium	L1, L2, S1, S2, P1, G1

ASSURANCE ACTIVITIES ACROSS THE CITY OF PERTH FY 2020-2021 to 2022-2023								
AREA/BUSINESS UNIT		1st Line of Defence	2nd Line of Defence		3rd Line of Defence		4th line of Defence	NOTES
		Management based Assurance	Functional Oversight		Independent Oversight		Regulatory Oversight	
		Policies - Council and Operational	Functional Review	Service Review	Internal Audits	Compliance Audits	External Audits and OAG	
CEO Alliance								
Internal Audit and Risk	Internal Audit				2022-23			Independent Oversight - Performance of ARC audit
	Fraud and Misconduct	2021-2022						Management Based Assurance - CP 2.15 Fraud and Corruption Control
	Risk Management	2022-2023			2021-2022	CAR AUDIT ANNUALLY		
	Business Continuity Management							
Corporate Communications	Media and Communications							
	Marketing							
	Digital Channels							
Governance and Policy	Creative Services							
	Governance and Council Support	2021-2022	2022-2023		2021-2022			Management Based Assurance - CP 1.2 Professional Development, CP 1.7 Independent Committee Members, CP 1.8 Code of Conduct Behavioral Complaints Management
	Council Policy	2021-2022		2021-2022			Management based Assurance - CP 1.5 Caretaker Period, CP 1.6 Council Member Allowances, Fees and Entitlements	
	Legislative Compliance							
Council Elections						CAR AUDIT ANNUALLY		
Office of the Lord Mayor and Elected Members	Citizenship							
	Civic Services	2021-2022						Management Based Assurance - CP 4.6 Honorary Awards
	Internal Printing services							
	Catering Services							
Office of Lord Mayor								
Strategic Planning	Strategic Planning							
Legal Services Unit	Legal Services			2022-2023	2022-2023			
Office of the CEO	Strategic Engagement							
Corporate Services								
Corporate Planning and Performance	Project Management Office				2021-2022			
	Planning and Reporting							
	Corporate Governance	2021-2022			2021-2022	2022-2023	CAR AUDIT ANNUALLY	Management Based Assurance - CP 2.16 Complaints Management, OP19 Management of Employee Conflicts of Interest, OP18 Recognition of Employees – Service Presentations
	Records Management		2022 - 2023					Functional Oversight - Functional review for Records Management is currently out for RFO.
People and Culture Unit (HR-Human Resources)	People and Culture Administration	2021-2022						Management Based Assurance - OP22 Flexible Work, OP4 Equal Employment Opportunity (EEO)
	People Services	2021-2022		2021-2022	2021-2022		ANNUAL - Payroll audit	Management Based Assurance - OP24 Recruitment and Selection
	People Operations				2022-2023			Functional Oversight - Implications of Council Policy 12.5 Employee Recognition, Regulatory Oversight - Elements of payroll is included in the annual OAG audit
	People Relations and WHS	2021-2022			2021-2022		2022-2023	Regulatory Oversight - WHS LGIS Tier 3 WorkSafe Plan Safety Assessment, OP 15 Work Health and Safety
ICT Services	ICT Strategy, Governance and Enterprise Architecture				ANNUAL ICT DRP Test	2021-2022		
	Business Partnership and Intelligence							
	ICT Security and Technology Infrastructure	2021-2022			ANNUAL ICT DRP Test	2020-2021	2020-2021	Management Based Assurance - OP14 ICT Operational Security Policy, OP13 End User ICT Information Security Policy, Regulatory oversight - Cyber Security OAG audit, Essential 8 accreditation,
	Digital Development and Systems Operations						2020-2021	Regulatory Oversight - Application Controls Audit, General Computer Controls OAG Audit
Finance	Transactional Finance	2020-2021					2021-2022	ANNUAL
	Strategic Finance	2020-2021						Management Based Assurance - CP 2.1 Management of Investments, CP 2.13 Payments under section 5.50 of the Local Government Act 1995, CP 2.5 Use of Debt as a Funding Option, CP 2.6 Budget, OP23 Credit Cards Variation, CP 2.9 Rate Exemptions, Regulatory Oversight - Financial statements audit, OAG Covid-19 Financial Support, Payment Card Data Security Standard accreditation,
Procurement	Procuring goods and services	2021-2022			2020-2021	2021-2022		ANNUAL
	Tender for Goods and Services				2020-2021			
	Panels of pre-qualified supplier							
	Tender Exempt Processes							
	Contract Management				2020-2021			
	Record-keeping							
	Training							
Confidentiality and declarations of Interest								
								Management Based Assurance - CP 2.2 Purchasing, OP 25 Legal Briefing Policy, Regulatory Oversight - different elements of procurement are audited annually as part of OAG Audit
								Functional Oversight - Ad Hoc Review – Kerbing and Paving Tender – Probity Review
Commercial Services								
Parking Services	Business Development							
	Parking Operations				2022-2023			Independent Oversight - Parking service audit with a focus on financial management
	Finance						2022-2023	
	Technical Services							
Properties	Legal Compliance and Infringement Services				2020-2021	2021-2022	2022-2023	Independent Oversight - Compliance audits (annual): Vic Roads, NSW Drives24
	Parking system service							
	Commercial Property management	2022-2023	2021-2022					Management Based Assurance - CP2.7 Property Performance, Investment and Disposal
	Facilities Maintenance							Functional Oversight - Procurement of the Property Portfolio Review
Infrastructure and Assets								
Infrastructure and Assets	Project Delivery							
	Project Design							
	Project Design (Buildings)							
	Civil Maintenance							
Fleet and Depot	Asset Management	2021-2022					2021-2022	Management Based Assurance - CP 2.12 Asset Management, Regulatory Oversight - OAG Cycling Audit
	Fleet Acquisition & Management							
	Coordinator Fleet & Depot							
	Depot Workshop Operations							
	Store person/Purchasing							
Parks and Environment	Mechanical Services							
	Parks Operations	2020-2021						Management Based Assurance - CP 3.3 Tree Protection
Waste and Cleaning	Parks Projects							
	Sanitation Team							
	Street Cleaning							
	City Mall Cleaning							
	Graffiti Removal							
	CMAR Pressure Cleaning							
Deep Cleaning								
								ANNUAL ESSENTIAL SERVICES NOISE MANGAMENT REVIEW

Container Deposit Scheme								
Community Development								
Community Safety and Amenity	Community Safety							
	Environmental Health	2020-2021						Management Based Assurance - CP 4.3 Mobile Food Trading Policy
Customer Experience	Customer Service	2021-2022						
	Stakeholder Engagement	2020-2021	2022-2023		2021-2022			Management Based Assurance - CP 2.16 Complaints Management, CP 4.2 Stakeholder Engagement Policy
	Operational team							
Community Services	Citiplace Community Centre							
	Citiplace Rest Centre			2022-2023				
	Community Development			2020-2021	2021-2022			
	Access and Inclusion Advisory group							
City Culture	Arts and culture	2021-2022		2020-2021				Management Based Assurance - CP 4.8 Public Art, CP 4.7 Cultural Collection Functional Oversight - Cultural Collections - Service Review
	Heritage	2021-2022						Management based Assurance - CP 2.11 Heritage Rate Concession, CP 4.9 Commemorative Works
	City Library			2022-2023				Functional Oversight - City of Perth Library Service Review
	Townhall							
City Events/Activation	Events		2020-2021					Functional Oversight - End-to-End Events Approval Review
	Grants and Sponsorship	2022-2023			2021-2022 2022-2023	2021-2022		Management Based Assurance - CP 4.3 Outgoing Sponsorship and Grants, CP4.10 Incoming Sponsorship, Regulatory oversight - OAG audit for Grants Administration
	Activity Approvals - Events							
	Activity Approvals - Obstructions							
	Partnerships							
Planning and Economic Development								
City Planning	Urban Strategy and Policy							
	Planning Scheme and Planning Policy							
	Neighbourhood Planning and Renewal	2022-2023	2020-2021					Management Based Assurance -CP 4.1 Neighborhood Place Planning and Engagement
	Heritage Planning							
Sustainability	City Research							
	Sustainability							
Development Approvals	Building Services							
	Administration and Applications				2022-2023			
	Statutory Planning Services							
	Development Compliance							
	Reactive Compliance							
	Proactive	2021-2022						Management Based Assurance - CP 3.5 Initiation of Local Planning Scheme Amendments
Economic Development	Business Development							
	Place Development							
	Sector Development							
	International Engagement	2021-2022	2020-2021					Management Based Assurance - CP 4.5 International Relationships
	Investment Attraction							
Transport and Urban Design	Economic Modelling and Data							
	Transport concept designs							
	Transport infrastructure	2020-2021						Management Based Assurance - CP 3.1 Kerbside Parking
	Traffic management							

16.6 Progress on the FY 22/23 Audit Plan

Responsible Officer	Natasha Balderston – Audit and Risk Manager
Voting Requirements	Simple Majority
Attachments	Nil.

Purpose

To provide the Audit and Risk Committee with an overview of the progress made on the FY22/23 Audit Plan and to consider the plan for recommendation to Council.

Recommendation

That Audit and Risk Committee recommends that Council RECEIVES the Progress on FY22/23 Audit Plan.

Background

1. The Audit and Risk Committee (ARC) endorsed the FY22/23 Audit Plan in the meeting held on 12 September 2022. The plan was approved by the Council at the Ordinary Council Meeting held on 27 September 2022.
2. Progress reports on the FY22/23 Plan were provided to the ARC in the meetings held on 5 December 2022, and 13 March 2023.

Discussion

3. The table below provides an overview of the progress made on the FY22/23 Audit Plan.

Audit Area	Risk	Primary Alliance	Commencement Quarter	Status	Auditor
Owners and Occupiers/Electoral Roll – Phase 1	High	CEO	Q2	Completed	KPMG
WHS	Medium	Corporate Services	Q2	Completed	LGIS
Discretionary Grant Funding	Medium	Community Development	Q2	Completed	Moore Australia
Compliance Audit Return (CAR)	Medium	All	Q3	Completed	KPMG
Performance of the Audit and Risk Committee Review	Medium	CEO	Q3	Completed	Moore Australia
Verification of the implementation of audit Recommendations	Medium	All	Q3	Completed	Internal
Commercial Parking	Medium	Commercial Services	Q4	In Progress	Moore Australia
HR Management – Recruitment	Medium	Corporate Services	Q4	Planning	KPMG
Owners and Occupiers/ Electoral Roll – Phase 2	High	CEO	Q4	Planning	KPMG
Grievance and Complaints Handling	Medium	Corporate Services	Q4	Planning	Not yet assigned
NSW RMS DRIVES24 Audit	Medium	Commercial Services	Q4	Not yet Started	Internal

VIC Roads Audit	Medium	Commercial Services	Q4	Not yet Started	Internal
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4. The commencement of the audits, as per the schedule above, are all on track and their reports are expected to be reported to the ARC as follows:
 - a. ARC meeting on 7 August 2023
 - i. Commercial Parking.
 - ii. Owners and Occupiers/Electoral Roll – Phase 2.
 - iii. NSW RMS DRIVES 24.
 - iv. VIC Roads Audit.
 - b. ARC meeting on 6 November 2023
 - i. HR Management – Recruitment Process.
 - ii. Grievance and Complaints Handling.
5. The Internal Audit Team will aim to provide final audit reports as soon as they are finalised, which may result in reports being presented before the timeframes above.
6. Below highlights the other work to be undertaken by the Audit and Risk Team for 2023:
 - a. Deliver Accountable and Ethical Decision-Making Training.
 - b. Assist in the implementation of audit recommendations and utilise the CGR System for tracking the progress of audit recommendations.
 - c. Develop the City’s Operational Risk Management Plans.
 - d. Prepare for quarterly Audit and Risk Committee meetings.
 - e. Implement Local Government reforms as they relate to the ARC.
 - f. Prepare an induction program for the new ARC after the elections.

Stakeholder Engagement

Nil.

Decision Implications

Nil.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	FY22/23 Audit Plan

Legislation, Delegation of Authority and Policy	
Legislation:	<i>Local Government (Audit) Regulations 1996.</i>
Authority of Council/CEO:	Council.
Policy:	Nil.




Financial Implications

Nil.

Further Information

Nil.

16.7 OAG Audit Reports Update

Responsible Officer	Natasha Balderston – Audit and Risk Manager
Voting Requirements	Simple Majority
Attachments	Attachment 16.7A – Regulation-of-Air-handling-and-Water-Systems Audit report ↓  Attachment 16.7B – Information-Systems-Audit—Local-Government-2021-22 ↓  Attachment 16.7C – Administration-of-the-Perth-Parking-Levy Audit report ↓ 

Purpose

The purpose of this report is to provide information to the Audit and Risk Committee on the Office of the Auditor General’s activity and reporting on relevant performance audits.

Recommendation

That the Audit and Risk Committee RECEIVES the report on the Office of the Auditor General’s activity and reporting on relevant performance audits.

Background

1. The Office of the Auditor General (OAG) conducts performance and finance audits that primarily focus on the effective management and operation of public sector programs and activities. These are independent audits which cover the compliance and/or operational activities of the State and Local Governments.
2. The *Local Government Amendment (Auditing) Act 2017* made legislative changes to the *Local Government Act 1995* to provide for the auditing of local governments by the Auditor General.

Discussion

3. The following OAG local government related performance audits have been completed in the past three months and the corresponding audit reports have been updated on OAG's website.
 - a) Air-handling and Water Systems Audit – 21 April 2023
 - b) Information Systems Audit – Local Government 2021-22 – 29 March 2023
 - c) Administration of Perth Parking levy Audit – 16 Feb 2023
4. The findings, recommendations and management comments are included in these reports.
5. Whilst the OAG's annual report is yet to be submitted to the Parliament of Western Australia, both the Information Systems Audit Report and the Administration of Perth Parking levy Audit Report have been tabled in Parliament. The Air-handling and Water Systems Audit Report is due to be tabled next month.
6. The detailed OAG Audit Reports are included in the Attachment 16.7A, 16.7B and 16.7C.

Stakeholder Engagement

Nil.

Decision Implications

Nil.

Strategic, Legislative and Policy Implications

Strategy	
Strategic Pillar (Objective)	Prosperous
Related Documents (Issue Specific Strategies and Plans):	Type Title of Strategy or Plan

Legislation, Delegation of Authority and Policy	
Legislation:	The Audit and Risk Committee is to oversee the implementation of any action that Council is required to take or has accepted should be taken following receipt of an audit report (regulation 16 of the <i>Local Government (Audit) Regulations 1996</i>).
Authority of Council/CEO:	This report is for noting by the Committee only.
Policy:	Nil.

Financial Implications

Nil.

Further Information

Nil.



Report 20: 2022-23 | 21 April 2023

PERFORMANCE AUDIT

Regulation of Air-handling and Water Systems



**Office of the Auditor General
Western Australia**

Audit team:

Jason Beeley
Andrew Harris
Issihaka Toure
Tina Trichet
Chris White
Keagan Vorster

National Relay Service TTY: 133 677
(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for those with visual impairment.

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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

Image credit: Pedal to the Stock/shutterstock.com

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

**Regulation of Air-handling and Water
Systems**

Report 20: 2022-23
21 April 2023

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

REGULATION OF AIR-HANDLING AND WATER SYSTEMS

This report has been prepared for submission to Parliament under the provisions of section 25 of the *Auditor General Act 2006*.

Performance audits are an integral part of my Office's overall program of audit and assurance for Parliament. They seek to provide Parliament and the people of WA with assessments of the effectiveness and efficiency of public sector programs and activities, and identify opportunities for improved performance.

This audit assessed if the Department of Health and three local government entities regulate air-handling and water systems to minimise the risk of Legionella.

I wish to acknowledge the entities' staff for their cooperation with this audit.

A handwritten signature in cursive script that reads "S. Labuschagne".

SANDRA LABUSCHAGNE
ACTING AUDITOR GENERAL
21 April 2023

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Auditor General's overview

In our community the growth of Legionella bacteria in air-handling and water systems can, in rare instances, result in a serious lung infection known as Legionnaires' disease.

In Australia's largest outbreak of Legionnaires' disease at the Melbourne Aquarium in 2000, 125 people were hospitalised and four died. In the investigation that followed, Legionella was found in the Aquarium's cooling towers.

Thankfully WA has not experienced an outbreak of Legionnaires' disease, however this doesn't mean that it can't or won't occur. While individual cases remain rare, the risk of an outbreak may increase as our infrastructure and population ages, the climate warms and new uses for water in our built environment emerge.

As members of the public we do not often see or have access to air-handling and water systems. In fact, many of us would be unaware of their existence. Yet we are entitled to expect that they are effectively managed to minimise public health risks.

Our audit found inconsistencies in how owners maintain and test their systems. It also found that the existing regulatory framework requires improvement. The Department of Health has recognised this and is developing new regulations for air-handling and water systems. However, legislative change can be a long process and Legionella risks remain in the interim. Rather than await new legislation, I encourage all State and local government entities that own these systems to maintain and test in accordance with standards.

The Department of Health and the local government sector should also work together to support property owners through education and awareness, particularly for vulnerable and high-risk settings such as hospitals and aged care facilities.

Executive summary

Introduction

This audit assessed if the Department of Health (Department) and three local government entities (LG entities) effectively regulate air-handling and water systems to minimise the risk of Legionella. To consider how well this public health risk is managed we also included a sample of State government entities who operate these systems.

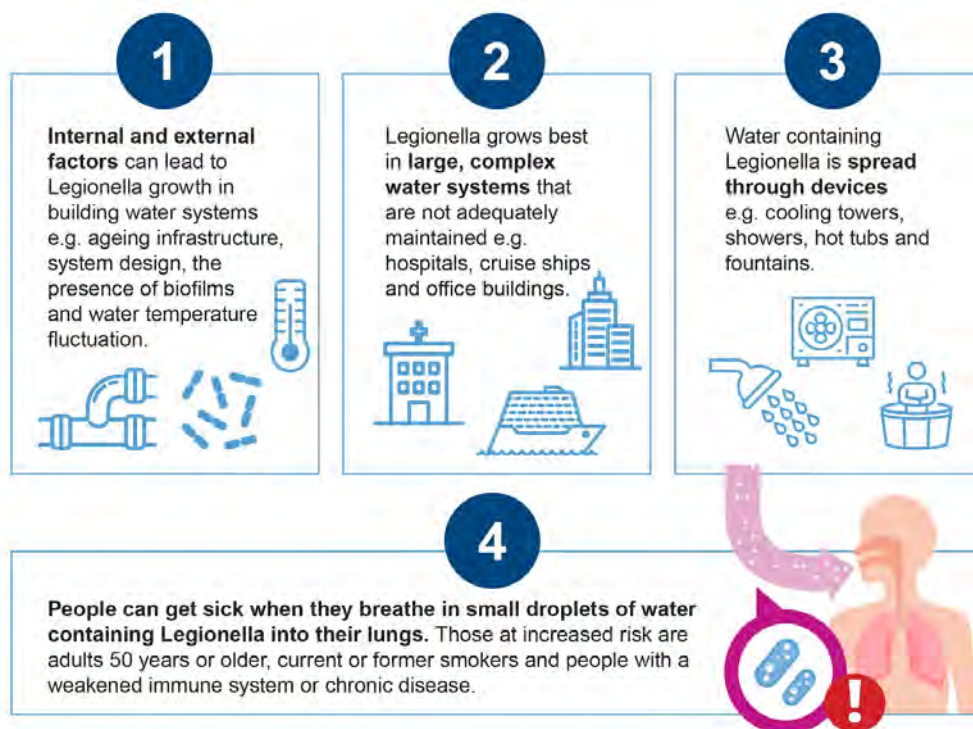
Background

Air-handling and water systems circulate water through built environments. Common examples include:

- cooling towers and evaporative air conditioners – devices commonly used for air cooling in hotels, hospitals, shopping centres, office towers and universities
- warm water systems – plumbing systems that distribute water at warm temperatures (approximately 40°C) to reduce the risk of scalding, often found in hospitals and aged care settings.

Wet surfaces within these systems can support the growth of viruses, fungi and bacteria. The most concerning risk is the growth of Legionella pneumophila (Legionella) bacteria. These bacteria naturally occur in the environment but can proliferate in poorly managed systems. If water droplets containing these bacteria are inhaled, it can result in Legionnaires' disease (Legionellosis), see Figure 1.

Legionnaires' disease is a rare but potentially life-threatening lung infection. Symptoms include fever, muscle and joint pain, headaches, dry cough and shortness of breath. Older adults, current or former smokers and people with weakened immune systems are at an increased risk of infection.



Source: OAG based on US Centers for Disease Control and Prevention information

Figure 1: Common sources and transmission of Legionella bacteria from water systems

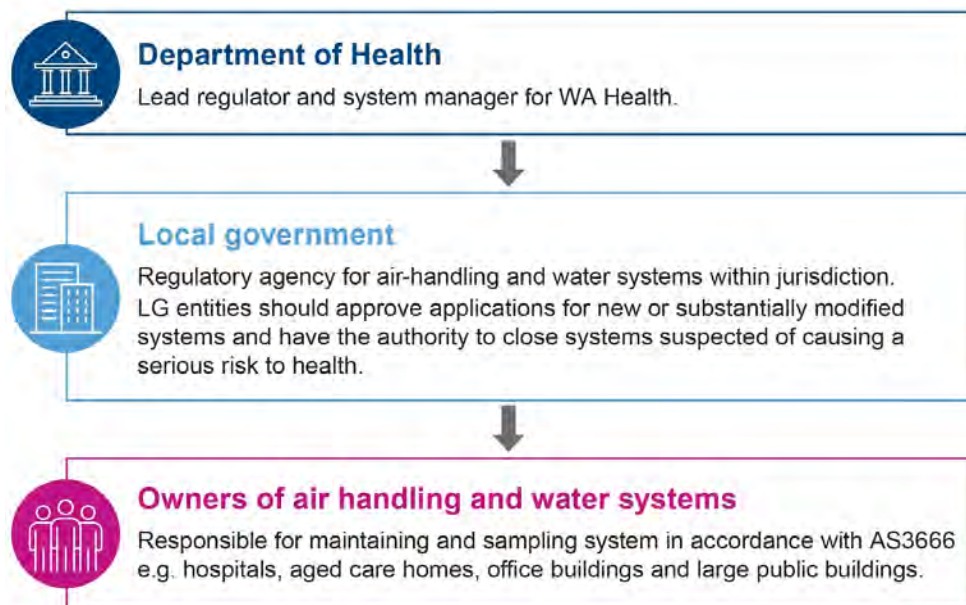
The Health (Air-handling and Water Systems) Regulations 1994 (the Regulations) detail the requirements for the design, installation, maintenance and operation of air-handling and water systems.

The Regulations are based on the Australian/New Zealand Standard 3666 titled *Air-handling and water systems of buildings – Microbial control* (the Standard). The Standard details minimum requirements for installing, operating and maintaining air-handling and water systems, with the aim of minimising health risks from viruses, fungi and bacteria.

We examined a selection of State and LG entities that have various responsibilities under the current Regulations (Figure 2):

- Department – lead regulator, as well as system manager for Health Service Providers (HSPs). HSPs are responsible for the delivery of health services within their local communities and manage infrastructure including air-handling and water systems in WA public hospitals.
- Three LG entities – the Cities of Joondalup, Melville and Perth were selected as they are enforcement agencies under the Regulations. All three LG entities also have buildings with air-handling and water systems within their boundaries and two are owners of cooling towers. The Department estimates the majority of LG entities in Western Australia (WA) have cooling towers or warm water systems within their boundaries.
- Three State entities that own and operate several different types of air-handling and water systems. Two HSPs, the North Metropolitan Health Service (NMHS) and WA Country Health Service (WACHS) were included as hospital settings are considered at

increased risk of Legionella due to their design and need to accommodate vulnerable populations. The other State entity selected was the Department of Local Government, Sport and Cultural Industries (DLGSC), who runs buildings open to the public, including museums, galleries and theatres.



Source: OAG

Figure 2: Current regulatory framework for air-handling and water systems

When administering regulation, it is important that the health of the community and a reasonable expectation of compliance is considered. A risk-based approach, that considers the consequences of an actual or potential event and the likelihood of occurrence is vital.

Conclusion

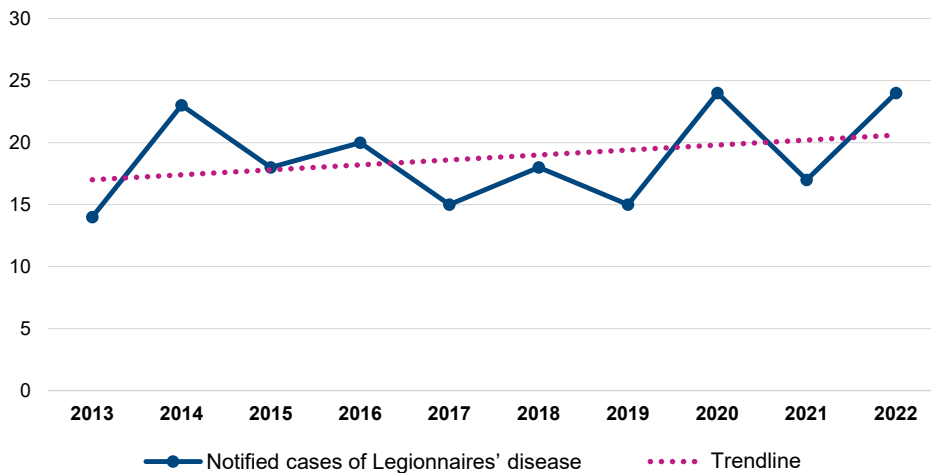
The number of notified cases of Legionnaires' disease is relatively low in WA, and there has not been an outbreak as has occurred in other states. But exposure to Legionella from air-handling and water systems remains a public health risk with potentially serious consequences, particularly for vulnerable groups. The existing regulatory framework requires improvement to ensure it effectively minimises the risk. Gaps in the current arrangements result in limited monitoring and information so it is not clear if low case numbers are the result of good practice by system owners, environmental factors or both.

The Department completed a review of the current regulatory arrangements in 2021 and has recommended new legislation that would update the regulatory approach in WA and see the Department take on responsibility for high-risk settings and State-owned buildings. However, the legislation forms part of a broader reform program and may take some time to introduce and implement. The differences we observed in how owners monitor and maintain their systems demonstrate that better education and guidance from the Department's public health unit is needed ahead of updated legislation.

Findings

Case numbers are low and there have been no outbreaks identified in WA

Legionnaires' disease is an urgently notifiable disease and must be reported to the WA Chief Health Officer within 24 hours of confirmation. Historically WA has experienced low levels of the illness, with no outbreaks¹ identified since the introduction of the Regulations in 1994. Data provided by the Department indicates that a total 188 cases were reported over the last 10 years (2013-2022). In 2022, there were 24 cases, with a slight upwards trend noted in cases over the 10 years examined (Figure 3).



Source: OAG

Figure 3: Numbers of notified Legionnaires' disease cases in WA over a 10-year period

Of the 188 cases in the past 10 years:

- 132 were suspected as being acquired in the WA community
- 46 were suspected to be acquired interstate or overseas
- five were suspected as being acquired in a WA hospital
- five were of an unknown source.

As with many notifiable diseases, the true number of cases may be higher as under diagnosis and under reporting may be present.

While the overall community risk posed by Legionella appears to be low, hospital and aged care settings are of particular concern. These facilities frequently feature both warm water systems and cooling towers in an environment that caters to highly vulnerable people who have increased susceptibility and likelihood of severe consequences from Legionnaires' disease. Currently the Regulations do not provide specific guidance or particular focus on higher risk groups or settings.

¹ Two or more cases linked in time and place to a common source.

Gaps in the current Regulations reduce their effectiveness in minimising the public health risk

Roles and responsibilities are fulfilled inconsistently by LG entities

Roles and responsibilities for regulators and owners are articulated under the Regulations and the Standard. However, the Department acknowledges the Regulations are poorly applied across LG entities and concedes authorised officers within LG entities may not have the specialised skills and knowledge required for air-handling and water systems. In the absence of guidance, LG entities are waiting for the new regulations to provide clarity on what they should be doing.

Currently the main activity of LG entities relevant to air-handling and water systems is case investigation. The Department completes an initial case investigation and then requests assistance from LG entities to contact and attend sites that have been visited by a Legionnaires' disease patient and have an air-handling or water system onsite. The relevant LG entity then collects water samples from systems identified and submits these samples to the State laboratory for Legionella testing.

We examined a summary of investigation data for 37 community acquired cases investigated by the Department over a three-year period from 2020 to 2023. A potential source was identified in 10 of the cases, meaning approximately 70% had no known source identified. While determining a source is not always possible, we noted several examples of incomplete case investigations, with the Department citing a lack of participation or response from the LG entity involved. None of the investigations involved the three LG entities included in this audit.

The Department and LG entities do not have accurate records on the number, type and location of air-handling and water systems

A key limitation of the current framework is the lack of accurate records detailing the type and location of air-handling and water systems. All three LG entities in our sample had registers for air-handling systems located within their boundaries but these were not complete or current. Having accurate and readily accessible system details is important for a timely and effective public health response to a Legionella outbreak.

Delays in identifying a contaminated system can mean that more individuals are exposed, particularly in busy public environments, as the system is not swiftly identified and decontaminated or shutdown. There is also a risk that Legionella can spread from a contaminated system to those within the surrounding area. Timely access to accurate details of systems within a nominated geographical area is therefore important.

Several attempts by LG entities to collate and maintain accurate records were evidenced, however activity has been sporadic and suffered from a lack of response from system owners. In 2017, the Department unsuccessfully attempted to determine the number of cooling towers and water systems within WA. It estimates there are approximately 3,000 sites fitted with a cooling tower and 400 vulnerable premises fitted with a warm water system, but the true numbers could be higher.

The Department has proposed a central register that it will collate and manage with input from LG entities who have systems within their boundaries. Details on the establishment and maintenance of the register are yet to be considered and its success will depend on timely submission of information. It is important that information on systems in higher risk settings (i.e. hospitals and aged care facilities) be prioritised for complete and accurate record keeping.

LG entities use the certified building licence process to assess and approve new or significantly modified systems

The Regulations require LG entities to provide written approval to a person who proposes to install or significantly modify an air-handling or water system. However, the three LG entities were unable to demonstrate a consistent process for assessing or approving the installation of new or significantly modified systems that complied with the Regulations.

The Department has identified a lack of a prescribed format for submission and approval as one of the barriers to LG entities meeting this requirement. There may also be a lack of awareness about the requirement by industry and potentially limited technical expertise within LG entities. For example, the three LG entities did not inform potential owners/builders of their obligation to apply to install a new or significantly modified system via their website.

The three LG entities rely on the certified building licence process to confirm that a commercial development complies with the National Construction Code and its adopted standards.

The certified building licence process allows for assessment of system design and installation requirements by those with specialised technical expertise and is the Department's proposed arrangement for new regulations.

The limited monitoring and information required under current regulations reduces assurance on whether systems are being effectively maintained

The existing regulatory framework does not require compliance monitoring activities by either the Department or LG entities. This means that information on how well owners are managing their systems is limited, and reduces the level of assurance on whether systems are being effectively maintained.

At present, the regulatory framework relies on self-regulation by owners. While self-regulation is common and appropriate in many sectors, the Department has assessed (including through public consultation) that as serious illness or death could eventuate from mismanagement of air-handling and water systems, a regulated approach is required.




The current Regulations enable but do not oblige LG entities to conduct inspections of air-handling and water systems within their jurisdiction. We found that two of the three LG entities do not conduct any or only limited monitoring activities. The third LG entity did conduct annual inspections of five cooling towers known to be in their jurisdiction, using an inspection template based on the Standard. Limited monitoring means the detection of non-compliance and use of enforcement powers are also limited. Under the current arrangements the first indicator of an issue is most likely to be the notification and subsequent investigation of a Legionnaires' disease case. More consistent risk-based compliance monitoring would move from a reactive to a more preventative approach.

The *Health (Miscellaneous Provisions) Act 1911* does not bind the Crown, meaning State government entities are not covered by the requirements of the current Regulations. New regulations under the *Public Health Act 2016* will require monitoring and compliance of all owners, including State government entities. However, it is reasonable to expect that managing the risk of Legionella in vulnerable facilities, particularly those owned by the State, should be prioritised while the new regulations are in progress.

There is inconsistency in how owners maintain and test their air-handling and water systems

Owners respond differently to detections that should produce a uniform response

The Standard sets out the minimum requirements for regular routine maintenance. Where these requirements are not practical (i.e. where systems need to be shutdown), the Standard provides an alternative approach based on regular testing and specifies the action to be taken in response to a detection of Legionella. Table 1 shows the control strategies as determined by the test result and the number of Legionella bacteria identified.

Legionella test result (cfu*/mL)		Required control strategy
	Not detected (<10)	<ul style="list-style-type: none"> System under control Maintain monitoring and treatment program
	Detected as <1,000	<ul style="list-style-type: none"> Immediate decontamination (alternative or higher dose of biocide than usual) Review control strategy Re-test within 3-7 days of plant operation Assess if further remedial action is necessary
	Detected as ≥ 1,000	<ul style="list-style-type: none"> Immediate decontamination (chlorine-based biocide) Review control strategy Re-test within 3-7 days of plant operation Assess if further remedial action is necessary

Source: OAG based on Department of Health information

* colony forming units

Table 1: Control strategies for the presence of Legionella

We found the Standard was not consistently followed because different owners tested at different frequencies and took different actions in response to detections. Inconsistent application of the Standard does not align with best practice and reduces confidence that the risk from Legionella is effectively managed.

The State and LG entities we reviewed were aware of the number of air-handling and waters systems they owned and were responsible to maintain. They all had asset registers that included these systems. Our sampled entities owned 87 air-handling and water systems, comprising 20 cooling towers and 67 warm water systems.

Two LG entities, DLGSC and the two HSPs were able to provide documented evidence for Legionella testing of the systems they owned. In the two HSPs who manage systems in high-risk settings, we found the frequency of testing varied depending on the hospital site. For example, the regularity of cooling tower testing varied from once a month to no testing within a two-year period.

Regular testing is important because it provides assurance and mitigates the risk of an outbreak. Results in the two HSPs showed:

- detection of Legionella was more common in warm water systems than cooling towers
- since July 2020 one HSP performed a total of 3,309 Legionella samples. An average of 4.6% of samples detected Legionella and required remedial flushing and/or thermal disinfection. Overall this percentage has declined over time. Where legionella was detected, the Department advised that 50% of those detections were borderline results (i.e. 10 CFU/ml)
- a total of four cooling towers samples showed a Legionella detection in the two-year period we reviewed
- the other HSP provided results for 803 water samples in 2022. These results showed Legionella was detected in 6.5% of the samples. While there is no evidence of any hospital acquired cases of Legionnaires' disease within this HSP, we found inconsistencies in record keeping including a lack of consistent remedial action. This indicates a need for greater management oversight across various sites.

Case study 1: Example of HSP activity in Legionella management and prevention

One HSP has invested significantly in the management of its on-site water systems. Initiatives include:

- the adoption of an overarching Water Quality Management Policy and Framework that defines the requirements and outcomes for effective onsite water management
- the development of site-specific Facility Water Safety Plans that detail the individual characteristics of systems and risks that are present at each site
- a risk-based monitoring and validation program
- the implementation of management software to record and document water monitoring activities.

A review of these initiatives undertaken by the Department indicated some area for improvement but in general found that the Water Quality Management System provided a reasonable risk-based framework for identifying and managing water quality risks.

The Department is developing a universal water risk management framework and assessment tool for HSPs to encourage consistency and reduce risk

In December 2021, the Department initiated a review of processes and procedures by HSPs to control Legionella. The review indicated there were varying strategies between HSPs to minimise and control Legionella in their water-based systems which could reduce the level of assurance and increase risk.

Following the completion of the review, work has started in the Department to develop a universal water risk management framework for Legionella control and a risk assessment tool for HSPs. The purpose of the risk assessment tool is to identify potential gaps and improvement opportunities within State owned health facilities. Six pilot hospital sites (three metropolitan and three regional) have been selected to trial the risk assessment tool.

The pilot program is scheduled for completion by July 2023 with the results to be presented to WA Health's Executive Committee. The implementation timeframe for the framework is yet to be established but the Department anticipates this work will benefit vulnerable settings, LG entities and the industry more broadly to standardise better practice, ensure consistency and reduce risk.

Aged care facilities have both warm water systems and vulnerable people, but little is known about how well their systems are managed

Aged care facilities are a high risk due to a combination of warm water systems and vulnerable people but are mostly privately owned and operated with little known about how well systems are managed. The LG entities we spoke to have limited awareness of warm water systems within their jurisdiction. Larger aged care facilities may also feature the use of cooling towers.

The Department liaised directly with the Commonwealth Aged Care Quality and Safety Commission regarding its proposed new regulatory requirements. The Commission informed the Department that the Aged Care Quality Standards do not include specific requirements relating to air-handling and water systems. Accordingly, the Department intends to ensure that aged care facilities are captured by the new regulations but there is nothing to address the risk in the interim.

New regulations are likely to take some time, better guidance and education would help reduce risk in the interim

The Department has identified the need to update the regulatory framework

In 2017 the Department started a review of the current Regulations. The review encompassed all subsidiary legislation under the *Health (Miscellaneous Provisions) Act 1911* and covered a wide range of public health risks such as asbestos, drinking water and public events. For air-handling and water systems the review included two consultations to seek the opinions and potential impacts of any proposed changes on industry, LG entities and other interested parties.

The review found that the Regulations have several limitations and are inconsistently administered by LG entities. Specifically, there is no requirement for air-handling and water system registration, no notification requirement when elevated levels of Legionella are detected and no requirements for maintenance and testing to be reviewed or checked. Further, in the event of non-compliance with the Regulations, enforcement options are limited and the maximum penalty is \$1,000.

A key purpose of the review was to determine the most effective options for managing the public health risk of air-handling and water systems into the future. Four options were considered:

- A. Deregulate to enable self-regulation and provide an industry guideline or code of practice.
- B. Develop equivalent regulations under the *Public Health Act 2016* and retain the status quo.
- C. Develop new regulations to manage the public health risk, with building requirements addressed by the Building Code of Australia.
- D. Manage the public health risk under occupational safety and health legislation.

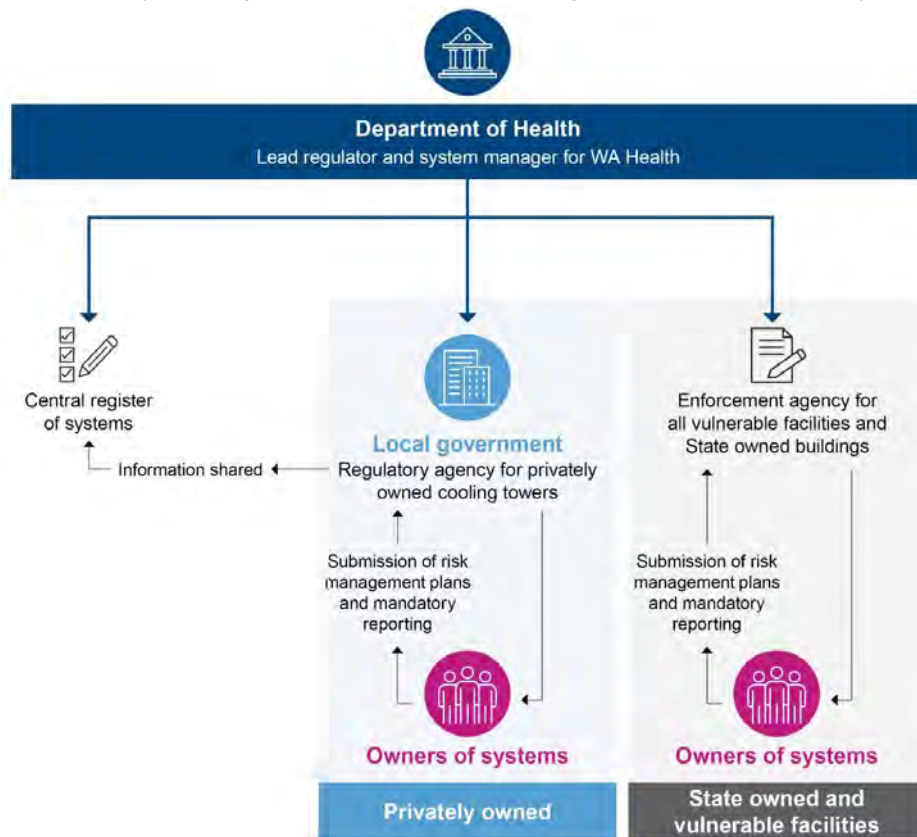
The Department and respondents who participated in the consultation strongly supported option C. This position was informed by a public health risk assessment undertaken as part of the consultation. The assessment classified the public health risk of death from Legionella as high and the risk of illness as medium. These classifications indicate that control measures are necessary to mitigate and manage the public health risk to the community.

The Department has designed new regulations, but they will take time to enact and implement

Following the outcome of the review the Minister for Health approved the drafting of new regulations. The Department has completed policy instructions to inform the drafting process. The proposed regulatory framework for air-handling and water systems is detailed in Figure 4.

Under the new regulations the Department intends to take responsibility for regulating hospitals (both public and private), aged care facilities and all State-owned buildings. LG entities will be responsible for privately owned cooling towers within their boundaries. Further changes include requiring or adopting:

- the responsible person where a cooling tower or warm water system is located, to register each system with the appropriate enforcement agency. A prescribed form for registration and certificates of approval will be introduced
- the installer of systems to certify that the system has been designed and installed in accordance with the applicable requirements of the Building Code of Australia, as a requirement of system registration
- mandatory risk management plans for all systems
- minimum maintenance and performance-based testing requirements for systems
- mandatory reporting requirements for specified Legionella detection limits in systems.



Source: OAG

Figure 4: Proposed regulatory framework for air-handling and water systems

The proposed changes align with arrangements in other jurisdictions such as Victoria. While an official timeframe has not been established, the Department had indicated that the proposed package of new environmental health regulations under the *Public Health Act 2016* may not be in place for at least two years. It has now advised that the individual regulations may be introduced separately based on priorities and risk.

Improved education and guidance is needed ahead of updated legislation

Currently the Department is conducting limited education or awareness activities relevant to air-handling and water systems as part of its oversight role. While the local government sector and the industry have been advised of the likely framework for the new regulations there is limited advice on how the public health risk should be minimised in the interim. This leads to a current holding pattern that awaits the implementation of the new regulations.

The Department has commenced preparations for the introduction of the new regulations. We reviewed planning documents that proposed engagement with LG entities and industry through training presentations, letters, updated web content and guidelines. However, these activities have no timeframe assigned. In the meantime, the Department should provide updated guidance to owners of systems particularly in vulnerable or high-risk settings to help ensure they adopt better practice.

Recommendations

1. The Department of Health, in consultation with local government entities should:
 - a. review current guidance to industry and local government entities in preparation for the adoption of the proposed new regulatory framework
 - b. develop and implement an education program to support and encourage system owners to achieve more consistent risk-based practice
 - c. establish and maintain a central register of air-handling and water systems within WA
 - d. consider splitting the implementation of the environmental health regulation package under the *Public Health Act 2016* to focus on areas of highest priority, including the air-handling and water systems regulations.

Implementation timeframe: July 2024

Department of Health response:

Recommendation supported.

The Department will review all current regulatory guidance material on the website for our co-regulators and industry and develop any information required which reflects the requirements for compliance with the Australian Standards that are at the core of best practice management of air handling and warm water systems currently and central to the proposed regulations being developed under the *Public Health Act 2016*. This approach will inform system owners and operators and other regulatory entities of what is proposed in the future and encourage transition to anticipated management practices that will provide more oversight.

The Department will develop guidance material and training to promote the proposed regulations and the expectations for future compliance to effect better risk-based management of systems.

The establishment of a central register was identified through consultation as a key requirement for the Department to undertake and manage to support implementation of new regulations. Considerations such as procurement of a suitable platform to host a register, how the information will be collected from third parties, how access to the registration information will be managed for the public and co-regulators and the cost for the register and staffing to maintain it, shall be factored into a forward work plan. In the meantime, the Department will inform co-regulators and industry of the intention to establish a register with the information that is likely to be required and the process to be adopted. In line with recommendations 1a and 1b, information relevant to these stakeholders about a proposed centralised register will be prepared in advance of any implementation.

DLGSC response:

The Department of Local Government, Sport and Cultural Industries is supportive of this recommendation.

2. Local government entities, in consultation with Department of Health should:
 - a. develop ways to gather the information on air-handling and water systems in their areas that will support a central register
 - b. consider introducing a risk-based monitoring/compliance process for air-handling and water systems within their jurisdiction.

Implementation timeframe: December 2024

City of Joondalup response:

Supported

City of Melville response:

Supported

City of Perth response:

Supported

3. State and local government entities who own air-handling and water systems should:
 - a. develop risk management plans
 - b. ensure that systems are operated and maintained in accordance with Australian/New Zealand Standard 3666, *Air-handling and water systems of buildings – Microbial control*.

Implementation timeframe: July 2024

Department of Health response:

Recommendation supported. Work by the Department is already underway.

DLGSC response:

The Department of Local Government, Sport and Cultural Industries is supportive of this recommendation. The development by the Department of Health of a universal water risk management framework for Legionella control and a risk assessment tool that can be adopted by all State and Local Government entities would support implementation of this recommendation.

City of Joondalup response:

Supported

City of Perth response:

Supported

Response from the Department of Health

The Department has proactively commenced preparations for the implementation of a stronger regulatory process for air-handling and warm water systems. The Department will support stakeholders through the transition to effect better risk-based management of systems. Health System Providers are reviewing legislative requirements and developing quality assurance mechanisms and educational tools.

Response from the City of Joondalup

The City of Joondalup appreciates the opportunity to participate in the Office of the Auditor General performance audit on the regulation of air-handling and water systems. The City acknowledges the public health risks posed by air-handling and water systems and supports the recommendations provided.

The City recognises its obligations as an owner of air-handling and water systems, to ensure that appropriate operational and maintenance activities continue to be performed to manage any risk to public health.

The City also understands the importance of its role in promoting public health and that local governments are typically well placed to engage with businesses to provide advice on legislative obligations and monitor for compliance.

The City looks forward to working with the Department of Health in the lead up to a new regulatory framework that will be introduced as part of phase 5 implementation of the *Public Health Act 2016* and is confident that new regulations and any associated guidance will provide improved and consistent management of air-handling and water systems.

The City acknowledges that a new regulatory framework is approximately two years away. The City is committed to implementing the recommendations to ensure that the current risks associated with air-handling and water systems are being addressed.

Response from the City of Melville

We thank the Office of the Auditor General for the opportunity to participate in the Performance Audit which provide a valuable contribution to identifying opportunities for improvement.

Response from the City of Perth

On balance, the City accepts and welcomes the audit findings. The City has a strong risk based community/environmental health programme. While oversight of air-handling and water systems attracts a lower risk profile than other enforcement responsibilities (e.g., food safety, aquatic facility safety, lodging house), opportunity for improvement is acknowledged. The City is committed to continuous improvement and looks forward to working with the Department of Health on this matter.

Response from the Department of Local Government, Sport and Cultural Industries

The Department of Local Government, Sport and Cultural Industries (DLGSC) accepts the findings of this audit. DLGSC is supportive of improved practices regarding the Regulation of Air-handling and Water Systems that take a risk-based approach and are in line with the Australian/New Zealand Standard 3666 *Air-handling and water systems of buildings – Microbial control*. This includes the support of revised and/or new legislation to achieve this outcome.

Audit focus and scope

The objective of this audit was to assess if the Department of Health and local government entities effectively regulate air-handling and water systems to minimise the risk of Legionella.

We based our audit on the following criteria:

- Are sound arrangements in place for the management and oversight of the Legionella risks for air-handling and water systems?
- Do entities that regulate air-handling and water systems effectively administer requirements?

As part of this audit we:

- reviewed documentation related to the regulation of air-handling and water systems
- analysed available data from the Department of Health, North Metropolitan Health Service, WA Country Health Service, Department of Local Government, Sport and Cultural Industries and three local government entities (City of Joondalup, City of Melville and City of Perth)
- interviewed key staff at audited entities
- visited sites to view air-handling and water systems in operation.

Individual cases of Legionnaires' disease were not examined in relation to their potential sources, action/s taken or the investigation outcome.

A different sub-species of Legionella (*Legionella longbeachae*) can be found in soils and compost products and can also result in illness. This audit did not include *Legionella longbeachae*.

This was an independent performance audit, conducted under section 18 of the *Auditor General Act 2006*, in accordance with Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*. We complied with the independence and other ethical requirements related to assurance engagements. Performance audits focus primarily on the effective management and operations of entity programs and activities. The approximate cost of undertaking the audit and reporting was \$225,000.

Auditor General's 2022-23 reports

Number	Title	Date tabled
19	Information Systems Audit – Local Government 2021-22	29 March 2023
18	Opinions on Ministerial Notifications – Tourism WA's Campaign Expenditure	27 March 2023
17	Information Systems Audit – State Government 2021-22	22 March 2023
16	Opinions on Ministerial Notifications – Triennial Reports for Griffin Coal and Premier Coal	22 March 2023
15	Opinion on Ministerial Notification – Stamp Duty on the Landgate Building, Midland	8 March 2023
14	Administration of the Perth Parking Levy	16 February 2023
13	Funding of Volunteer Emergency and Fire Services	22 December 2022
12	Financial Audit Results – State Government 2021-22	22 December 2022
11	Compliance with Mining Environmental Conditions	20 December 2022
10	Regulation for Commercial Fishing	7 December 2022
9	Management of Long Stay Patients in Public Hospitals	16 November 2022
8	Forensic Audit Results 2022	16 November 2022
7	Opinion on Ministerial Notification – Tom Price Hospital Redevelopment and Meekatharra Health Centre Business Cases	2 November 2022
6	Compliance Frameworks for Anti-Money Laundering and Counter-Terrorism Financing Obligations	19 October 2022
5	Financial Audit Results – Local Government 2020-21	17 August 2022
4	Payments to Subcontractors Working on State Government Construction Projects	11 August 2022
3	Public Trustee's Administration of Trusts and Deceased Estates	10 August 2022
2	Financial Audit Results – Universities and TAFEs 2021	21 July 2022
1	Opinion on Ministerial Notification – Wooroloo Bushfire Inquiry	18 July 2022

**Office of the Auditor General
Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

T: 08 6557 7500
E: info@audit.wa.gov.au

www.audit.wa.gov.au



@OAG_WA



Office of the Auditor General
for Western Australia



Report 19: 2022-23 | 29 March 2023
INFORMATION SYSTEMS AUDIT

Local Government 2021-22



**Office of the Auditor General
Western Australia**

Audit team:

Aloha Morrissey
Kamran Aslam
Paul Tilbrook
Information Systems Audit team
Financial Audit teams

National Relay Service TTY: 133 677
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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

Image credit: Chim/shutterstock.com

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

**Information Systems Audit –
Local Government 2021-22**

Report 19: 2022-23
29 March 2023

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

INFORMATION SYSTEMS AUDIT – LOCAL GOVERNMENT 2021-22

This report has been prepared for submission to Parliament under the provisions of section 24 of the *Auditor General Act 2006*.

Our information systems audits focus on the computer environments of entities to determine if their general computer controls effectively support the confidentiality, integrity and availability of information systems and the information they hold.

This is our fourth report on the audits of local government entities' general computer controls.

I wish to acknowledge the entities' staff for their cooperation with this audit.

A handwritten signature in black ink, appearing to read 'C Spencer'.

CAROLINE SPENCER
AUDITOR GENERAL
29 March 2023

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Auditor General's overview



This is the fourth local government annual information systems (IS) audit report by my Office. It summarises the results of the 2021-22 cycle of information systems audits for 53 local government entities¹. These audits were performed between April 2022 and March 2023.

Local government entities are increasingly adopting technologies and systems to deliver efficiencies in their operations and improve the delivery of services to the communities they serve. As local government entities' digital footprints increase, so too do their risks. Our information systems audits are designed to help local government entities to identify and mitigate these risks and protect citizens' information against inappropriate disclosure, loss or misuse.

We reported 324 control weaknesses to 53 entities. Disappointingly, 69% (225) of these weaknesses were unresolved issues from the prior year. A large proportion of weaknesses, 72% (235), related to information and cyber security risks.

In recognition of evolving cyber security threats, we have updated our capability maturity model to include 10 control categories. Five of the 10 categories relate broadly to information and cyber security – areas of significant concern to us. The updated model provides more information on the state of system, information and cyber security in the local government sector and what can be done to address weaknesses.

The majority of entities failed to meet the benchmark in the five information and cyber security categories: human resource security and network security being the weakest, followed by access management, endpoint security and information security framework. In other categories, we saw improvements in the areas of IT risk management, change management, physical security, IT operations and business continuity. We have included case studies throughout this report to highlight how poor controls increase the risk to entities' systems.

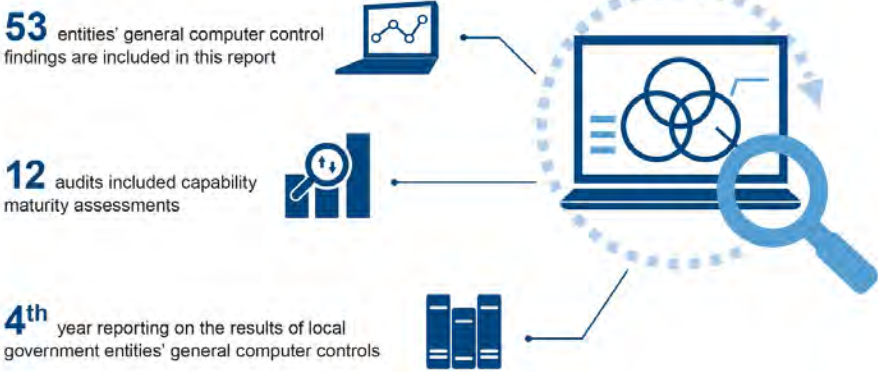
Local government entities of all sizes can fine-tune their existing systems and practices to uplift their resilience to the ever present and evolving nature of cyber security threats. Notably, many weaknesses do not require expensive technology investments to fix.

The local government sector should use the case studies and recommendations in this report to inform enhancements to their general computer controls. This will build much needed digital trust and public confidence in the local government sector's capacity to successfully operate in the digital economy.

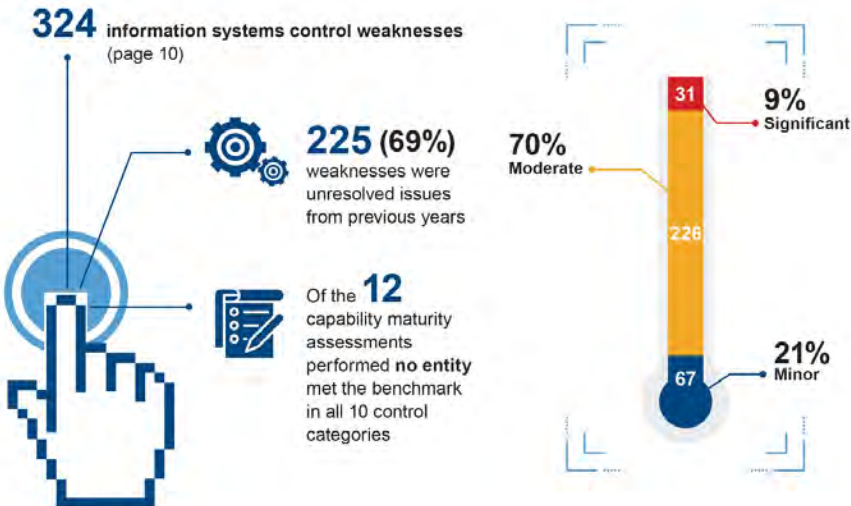
¹ Local government entities issued with general computer control findings as at 24 March 2023.

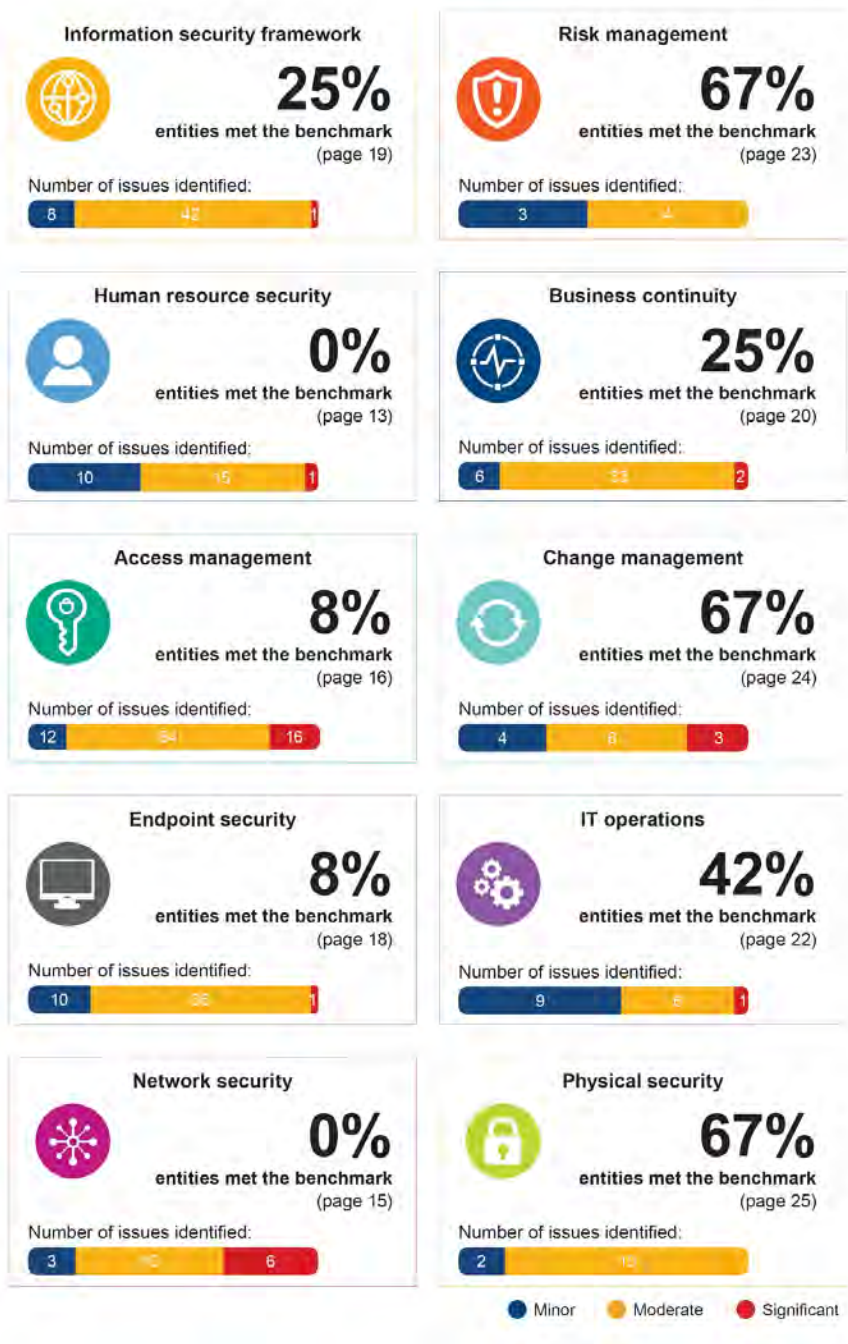
2021-22 information systems audits at a glance

Auditing local government entities



Audit results





Introduction

This is our fourth report on the audits of local government entities' general computer controls (GCC). The objective of our GCC audits is to determine if entities' computer controls effectively support preparation of financial statements, delivery of key services and the confidentiality, integrity and availability of information systems. Cyber criminals target organisations of all sizes and nature. Well operating controls help entities protect their information systems and IT environments against data breaches and cyber security threats.

For 2021-22, we reported GCC findings to 53² local government entities and provided 12 of the 53 entities with capability maturity assessments. These assessments look at how well-developed and capable entities' established IT controls are. We have not named the entities issued with GCC findings and capability assessments so as not to increase their exposure to cyber threats.

Our audits incorporate recognised industry better practices and consider factors, such as the:

- business objectives of the entity
- level of entity reliance on IT
- technological sophistication of entity computer systems
- significance of information managed by the entity.

We have modernised and updated our capability maturity model for the 2021-22 audits to increase understanding, transparency and guidance to entities in the area of information and cyber security. It builds on our previous model, increasing the control categories from six to 10, by breaking down the category of information security into the following five categories:

- information security framework
- human resource security
- manage access
- endpoint security
- network security.

² Entities issued with GCC findings as at 24 March 2023.

Our 2021-22 audits focused on these 10 categories:



Source: OAG

Figure 1: GCC categories for 2021-22

Conclusion

For 2021-22 we reported 324 general computer control findings to 53 entities, compared to 358 findings to 45 entities last year. Nine percent (31) of this year's findings were rated as significant and 70% (226) as moderate. A large proportion of these findings relate to information and cyber security weaknesses and, if not addressed, could result in data breaches, system outages and financial loss. Recent cyber security incidents both in Australia and globally highlight the ever present risk of cyber attacks and the need for entities to manage and secure their information system environments.

Disappointingly, 69% (225) of the findings were unresolved issues from the prior year, including 27 of the 31 significant findings. Entities need to prioritise addressing audit findings to safeguard their systems and information, and reduce the risk of compromise to their confidentiality, integrity and availability.

Our updated capability maturity model now includes 10 control categories, five of which relate broadly to information and cyber security. The majority of entities failed to meet the benchmark in these categories: human resource security and network security being the weakest, followed by access management, endpoint security and information security framework. Compared to last year, we saw improvements in the areas of IT risk management, change management, physical security, IT operations and business continuity.

What we found: General computer controls

We reported 324 information system weaknesses to 53 entities: 31 were rated significant, 226 moderate and 67 minor.

Figure 2 summarises the distribution and significance of our findings across the 10 control categories.

The majority of findings (70%) were rated moderate. However, when combined, these moderate risks increase an entity's overall exposure to cyber threats.



Figure 2: Ratings and distribution of GCC findings in each control category

Source: OAG

What we found: Capability assessments

We provided capability maturity assessments covering 10 GCC categories to 12 local government entities.

We use a 0-5 rating scale³ (Figure 3) to evaluate each entities' capability maturity level in each of the 10 GCC categories and compare progress each year⁴. We expect entities to achieve a level 3 (Defined) rating or better in each category.



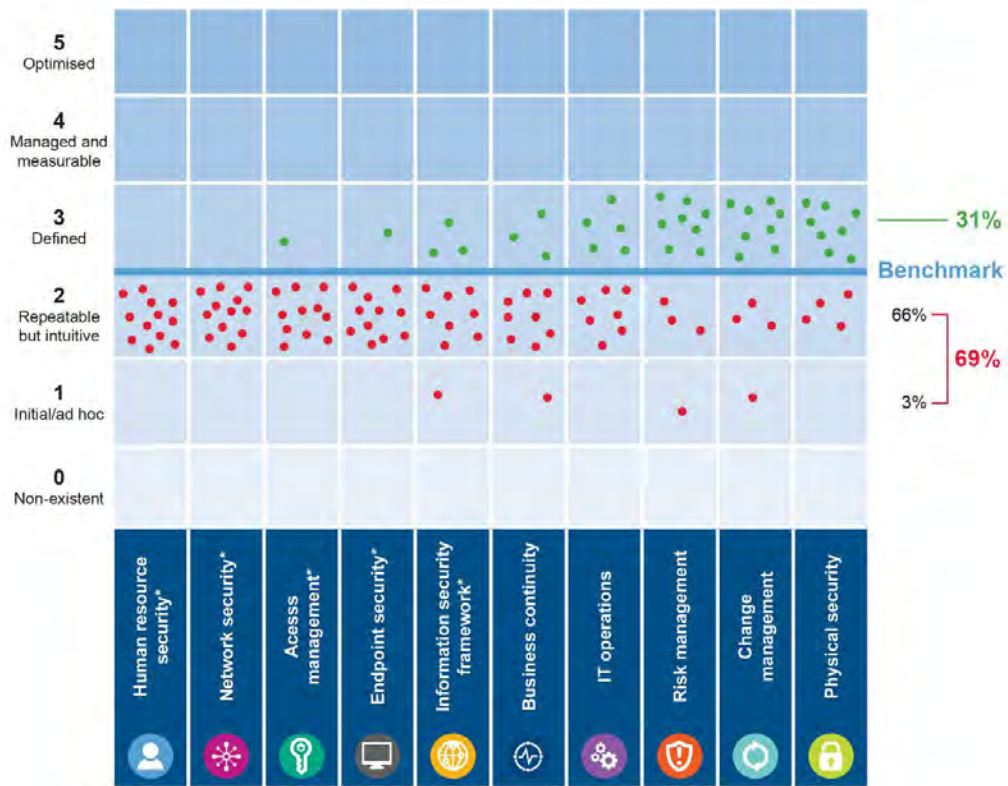
Source: OAG

Figure 3: Rating scale and criteria

³ The information within this maturity model assessment is derived from the criteria defined within COBIT 2019, released in 2018 by ISACA.

⁴ Our 2018-19 GCC and capability maturity assessments were done to inform our approach to assessing the sector's capability. 2018-19 results are not comparable to subsequent years and are therefore not shown.

Figure 4 shows the results of our capability assessments across the 10 control categories.



Source: OAG

* Information and cyber security control categories.

Figure 4: Capability maturity assessment results

The percentage of entities rated level 3 or above for individual categories was as follows:

Category	2021-22 %		2020-21 %
1. Human resource security	0	Direct comparison not available. First year reported as separate categories.	0
2. Network security	0		
3. Access management	8		
4. Endpoint security	8		
5. Information security framework	25		
6. Business continuity	25	↑	17
7. IT operations ⁵	42	↑	33
8. Risk management	67	↑	42
9. Change management	67	↑	50

⁵ Some controls tested under IT operations previously, have been moved to access management category in 2021-22.

Category		2021-22 %		2020-21 %
10.	Physical security	67	↑	50

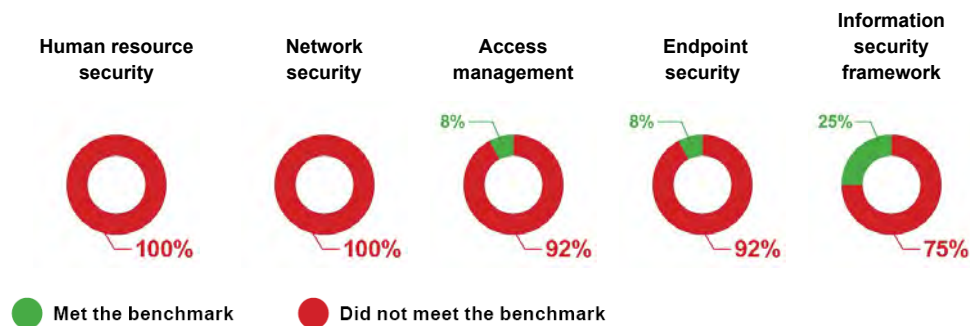
Source: OAG

Table 1: Percentage of entities rated level 3 or above

In 2021-22 there were improvements in five categories but of most concern are the weaknesses in the five information and cyber security categories: human resource (HR) security, network security, access management, endpoint security and information security framework.

Information and cyber security

We found many control weaknesses across all five information and cyber security categories.



Source: OAG

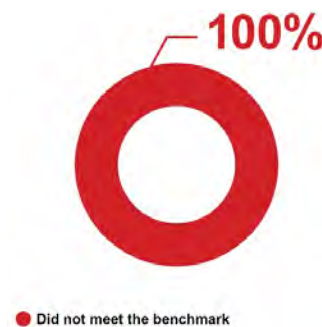
Figure 5: Percentage of entities that met/did not meet the benchmark in the five categories for information and cyber security

Well operating information and cyber security controls help entities to manage risks, protect sensitive information and deliver services securely. Entities are encouraged to implement the Australian Cyber Security Centre’s mitigation strategies⁶ designed to protect against common cyber threats with a key focus on Essential 8 controls.

1. Human resource security

None of the entities met the benchmark in this area. HR security ensures employees, contractors and third-party vendors adhere to security policies and procedures.

Proper screening, training and awareness programs can help identify and prevent insider threats, protect against social engineering attacks and safeguard confidential information.



Source: OAG

Figure 6: Percentage of entities that met/did not meet the benchmark for human resource security

⁶ Australian Cyber Security Centre, [Strategies to Mitigate Cyber Security Incidents](#), ACSC, Canberra, 2017.



Source: OAG

Figure 7: Human resource security controls included in our GCC audits

Common weaknesses included:

- **Inadequate background screening** – appropriate background checks of staff were not performed due to a lack of policy or ineffective processes. Without these checks entities may employ unsuitable individuals to positions of trust increasing the risk of unauthorised system access, fraud and malicious activity.
- **Lack of acceptable use and confidentiality agreements** – staff were not informed of their information security responsibilities or required to acknowledge acceptable use of IT systems. This heightens the risk of misuse and it makes it more difficult to hold staff accountable in the event of a security or data breach.
- **Exit processes were not completed in a timely manner** – IT accounts were not disabled and IT assets were not returned promptly by departing staff. This may contribute to unauthorised access to entity premises, information and systems, and financial loss to the entity.
- **Lack of cyber security awareness training** – creating a culture of security requires regular training. Staff who haven't undergone information and cyber security training may not know what good security behaviours look like or how to practice them. There is a higher chance of compromise through phishing attacks or security breaches that take advantage of unsuspecting staff.

The following case studies illustrate common weaknesses in HR security.

Case study 1: Cyber security awareness training not provided

One entity did not have a cyber security awareness program despite experiencing three cyber attacks in three years. The entity attributes these attacks to phishing or poor password hygiene. We first raised this issue with the entity in 2020.

Regularly training staff to raise their awareness of cyber threats and how to respond is a key control against attacks.

Case study 2: Lack of timely notice of termination

At one entity we found the exit procedures failed to notify the IT service desk of staff termination, resulting in five accounts being left enabled despite staff no longer working at the entity.

Our testing did not find any evidence of these accounts being used after termination but failing to complete exit procedures increases the risk of unauthorised access to IT systems and information.

2. Network security

None of the entities met the benchmark in this area. Network security is important to protect the network and key systems from cyber intrusions.

Appropriate controls detect and limit the spread of cyber intrusions. Network segregation and device access controls are important for entities, and even more so if they have public facing facilities, such as libraries, that contain network access points. Cyber criminals could exploit weaknesses to gain unauthorised access and disrupt local government services.

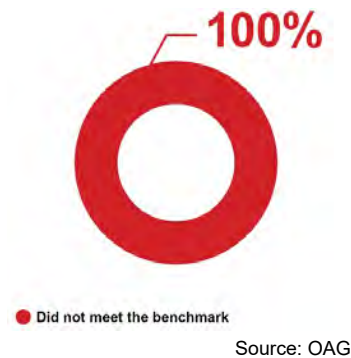


Figure 8: Percentage of entities that met/did not meet the benchmark for network security



Source: OAG

Figure 9: Network security controls included in our GCC audits

Common weaknesses included:

- **Firewall rules were not reviewed** – entities were not performing planned periodic reviews of firewall rules to detect and block malicious or unauthorised network traffic.
- **Networks were not segregated** – networks have been divided into smaller segments, but controls to restrict the flow of traffic and an attacker from moving between segments were lacking. Without proper network segregation a cyber breach would be difficult to contain.
- **Unauthorised devices can gain network access** – there were no controls to detect or prevent unauthorised devices from connecting to entity internal networks. These devices could be used to spread malware or eavesdrop on communications.

The following case study illustrates a common weakness in network security.

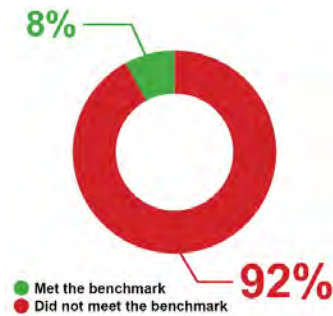
Case study 3: Increased risk of successful attack

At one entity we used a test device to scan the network and communicate with key application and database servers. This type of access if malicious could be used to attack internal systems or eavesdrop network communication. The entity did not have any controls to detect or prevent such devices on their network.

3. Access management

Access management is another area of concern with only one of the 12 entities meeting the benchmark. Poor access management controls increase the risk of security incidents, financial loss and reputational damage.

Entities should adopt the principal of least privilege and only allow approved employees and contractors access to systems, applications and databases. Access should be authenticated, logged and monitored.



Source: OAG

Figure 10: Percentage of entities that met/did not meet the benchmark for access management



Source: OAG

Figure 11: Access management controls included in our GCC audits

Common weaknesses included:

- **Poor password configuration** – network, application and database passwords did not meet best practice increasing the risk of information loss or a data breach.
- **Multi-factor authentication (MFA) was not used** – a number of systems did not have MFA which could lead to unauthorised system access and compromise.
- **Administrator privileges were not well managed** – administrators did not have separate non privileged accounts for day-to-day tasks and administrator activity was not logged and monitored. Additionally, excessive numbers of staff were given administrator privileges. Highly privileged accounts need to be managed to protect the confidentiality, integrity and availability of key systems and services.
- **Default passwords not changed** – administrator accounts used default passwords or did not have their passwords changed for long periods, even after staff had left. If accessed, these accounts would give an attacker complete control of an entity's network.
- **Access was not reviewed** – entities did not review user, generic, system or administrator accounts to ensure they were still required and had the appropriate privileges.

- **Activity not logged and monitored** – user activity was either not appropriately logged or monitored for malicious activity. Entities may not be able to detect unauthorised activity nor determine what information has been changed or accessed by malicious actors.

The following case studies illustrate how effective controls can prevent compromise and common weaknesses in access management.

Case study 4: MFA effectively prevented compromise

One entity had the usernames and passwords of two staff compromised through a phishing attack. However, the attacker could not gain access to systems as the entity had secured access and protected itself against further compromise through MFA.

Case study 5: Privileged access rights were not managed

An entity did not have separate day-to-day accounts for their highly privileged domain administrators who used their accounts for all activities including web access and email. Administrators should use non-privileged accounts for day-to-day activities and only use privileged accounts for those activities that require it.

This entity also allowed all its staff to have local administrator rights on their laptops which were also used for personal use. There were no controls to prevent the execution of malicious applications, scripts or untrusted macros.

This combination of control weaknesses significantly increases the entity's exposure to data breaches and compromise of its network.

Case study 6: Shared generic administrator account was not controlled

One entity allowed its vendor to use a shared generic administrator account to perform maintenance for its key business application. Instead of just-in-time access, the account was always enabled and the entity did not review activity on this account.

Use of a shared administrator account makes it more difficult for an entity to attribute actions to individuals in the event of an unintentional or malicious change. This is particularly important where the entity does not have visibility of vendor staff turnover.

Case study 7: Poor application configuration increases the risk of fraud

One entity had not configured its finance application to stop the same individual from approving purchase orders and invoices for the purchase of goods and services. Although the entity had manual controls in place, these could be bypassed.

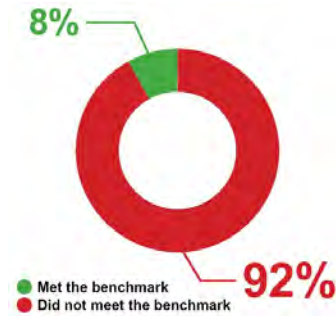
Entities' systems should be configured to segregate duties so no individual can perform all steps in the purchasing process.

4. Endpoint security

Only one of the 12 entities met the benchmark.

Entities need to ensure endpoints, including servers, workstations, laptops and mobile devices, are protected against cyber threats such as malware.

Malicious applications should be blocked, and regular scans done to identify vulnerabilities. Operating systems, databases and applications should be patched with updates.



Source: OAG

Figure 12: Percentage of entities that met/did not meet the benchmark for endpoint security



Source: OAG

Figure 13: Endpoint security controls included in our GCC audits

Common weaknesses included:

- Vulnerability management was ineffective** – systems were not scanned, not scanned regularly or scans were misconfigured to identify vulnerabilities. Vulnerabilities were not consistently patched, or patches were not tested before being applied. Exploitation of known vulnerabilities is a common attack method used to compromise systems.
- Outdated or no malware protection** – endpoints did not have anti-malware installed or the software was out-of-date. The risk of system compromise is higher if endpoints are not protected against cyber threats.
- Untrusted macros were not blocked** – entities should prevent untrusted macros from running as they can contain malicious code used by attackers to spread malware. This can result in loss of services or ransomware. Macros are pieces of code that run inside applications, such as the Microsoft suite, generally to automate tasks.
- Authenticity and integrity of emails not verified** – lack of controls or misconfigured email authentication can result in impersonation and data breaches. Controls such as domain-based message authentication (DMARC), sender policy framework (SPF) and domain keys identified mail (DKIM) were not implemented or not configured properly.

- **Unsupported systems** – key business systems were running software that was no longer supported by vendors and therefore not receiving updates designed to fix known vulnerabilities.
- **Unauthorised software was not controlled** – unapproved applications were not blocked. This increases the likelihood of malicious applications successfully attacking systems and information.

The following case study illustrates a common weakness in endpoint security.

Case study 8: Lack of endpoint protection

One entity had a number of servers and workstations without anti-malware protection installed and also did not block unapproved applications from running. These controls are essential to prevent malicious software.

While the entity performed weekly system vulnerabilities scans, the scans were misconfigured and therefore failed to identify all vulnerabilities on most of the systems. Scan reports were also not reviewed to determine the cause of the failures and remediate errors.

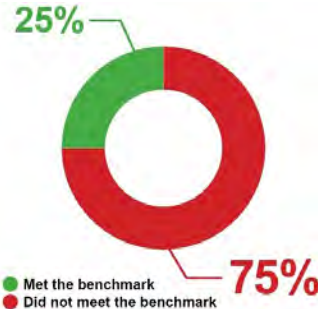
Additionally, the entity did not consistently apply or test software patches to its servers. We identified unpatched critical and high severity vulnerabilities dating back to 2005.

This entity has not effectively protected itself against known vulnerabilities.

5. Information security framework

Twenty-five percent of the entities performed well and met our benchmark. The remaining entities need to improve their information and cyber security governance. Entities should use a structured approach to mitigate security risks and protect their sensitive information and key systems.

We assessed if entities have appropriate policies and information security governance structures.



Source: OAG

Figure 14: Percentage of entities that met/did not meet the benchmark for information security framework



Source: OAG

Figure 15: Information security framework controls included in our GCC audits

Common weaknesses included:

- **Lack of governance** – business objectives may not be met if appropriate governance roles are not in place to oversee and direct information and cyber security.
- **Inadequate information and cyber security policies** – policies either did not exist, were out of date or did not cover key areas of information and cyber security. An entity's information security requirements and objectives are less likely to be achieved if their policies, standards and procedures are inadequate.
- **Sensitive information was not classified** – entities did not specifically identify and classify their sensitive information to ensure it is protected against accidental or unauthorised disclosure.
- **Lack of ongoing security assurance from service providers** – ineffective vendor management can result in outsourced IT services not meeting an entity's expectations and leave them vulnerable to security, financial and reputational risks.

The following case study illustrates a common weakness with information security frameworks.

Case study 9: Sensitive information was not identified and protected

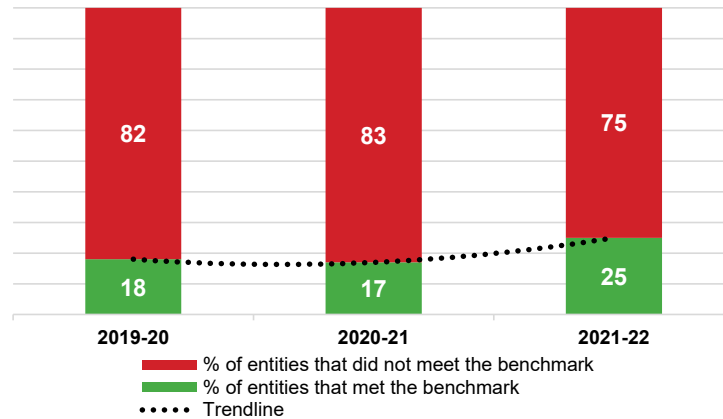
An entity did not identify the sensitivity of its information to adequately protect it. Staff are able to share sensitive entity information through their personal cloud storage services (e.g. Dropbox, iCloud, Google storage) and removeable media.

It would be difficult for the entity to keep track of their sensitive information increasing the risk of information loss.

6. Business continuity

We saw a minor improvement in 2021-22, however 75% of entities still do not have adequate and tested continuity plans. Entities should have plans to guide their response to events that disrupt their operations. These should be based on a business impact assessment and agreed recovery objectives and include:

- business continuity plans – detail how an entity can maintain operations during a disruption and return to normal operations after the event
- disaster recovery plans – provide details on restoring IT services after an outage
- cyber security incident response plans – are essential to ensure effective response and recovery after cyber security incidents. Ideally, specific response plans should be documented for common cyber security incidents such as ransomware or data breaches.



Source: OAG

Figure 16: Percentage of entities that met/did not meet the benchmark for business continuity



Source: OAG

Figure 17: Business continuity controls included in our GCC audits

Common weaknesses included:

- **Outdated and absent continuity plans** – entity operations and service delivery to the public may experience prolonged downtimes during a disruption if plans do not align with current processes. This can result in financial loss and reputational damage.
- **Plans were not tested** – if not regularly tested, entities may not be aware of gaps in their continuity plans that could lead to data loss or extended recovery times for their key systems.
- **Restore of backups** – if backups are not tested through restoration, entities will not know if their IT systems can be recovered in a timely manner or if their data can be consistently recovered.

The following case study illustrates a common weakness in continuity planning.

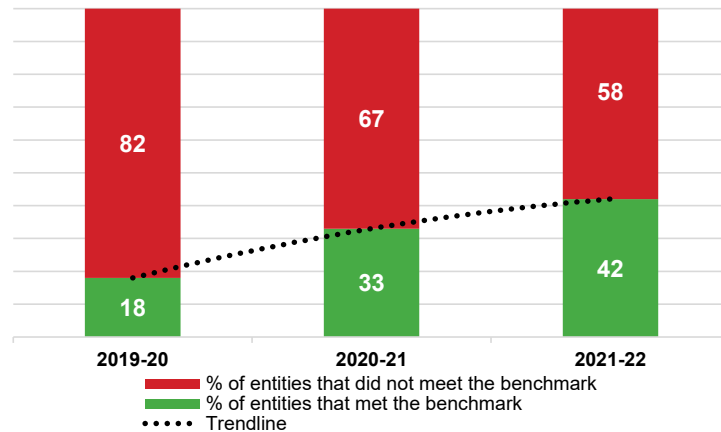
Case study 10: Cyber security incident response plan lacking

In 2022, an entity’s staff account was compromised and used to instigate a phishing attack on third parties. The entity did not have a cyber security incident response plan to coordinate a response and communicate with impacted third parties. We had previously informed the entity to develop a plan in 2021.

A documented cyber security response plan could have helped the entity respond to the incident more efficiently.

7. IT operations

IT operations was another area of improvement in 2021-22 with 42% of entities meeting our benchmark. This category has shown slow but consistent improvement over the years.



Source: OAG

Figure 18: Percentage of entities that met/did not meet the benchmark for IT operations

We assessed if entities had a formal incident management process and managed supplier contracts and IT assets. Entities should have robust processes to ensure:

- IT incidents are resolved within agreed service levels
- the lifecycle of IT assets is managed and assets are disposed of securely
- vendors have appropriate contracts and performance is monitored.



IT assets lifecycle management



Supplier performance management



Incident and problem management

Source: OAG

Figure 19: IT operations controls included in our GCC audits

Common weaknesses included:

- **Supplier performance was not monitored** – entities may not become aware when IT suppliers fail to fulfil performance requirements and deliver substandard services. This can compromise entity systems and impact entity service delivery.
- **IT asset registers were poorly maintained and stocktakes not performed** – inadequate management of IT assets can result in their loss or theft, leading to financial loss and reputational harm for the entity.
- **Incident procedures were not developed** – incidents may not be resolved in line with expectations and the root cause of incidents may not be adequately addressed.

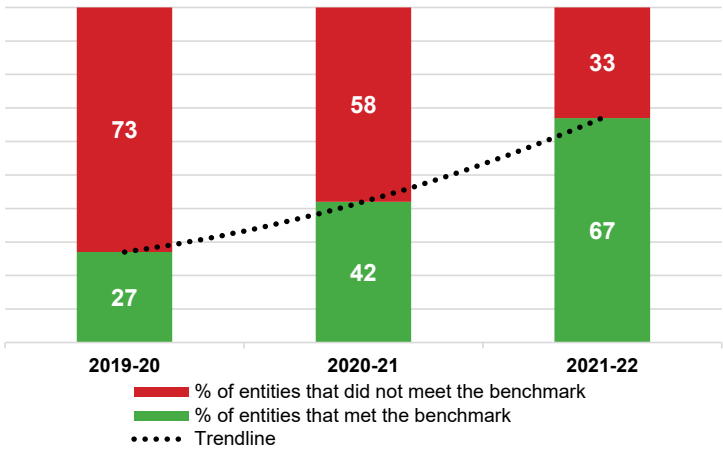
The following case study illustrates a common weakness in IT operations.

Case study 11: Lack of disposal policy increases risk of information disclosure

An entity who uses a vendor to dispose of its IT assets, which may contain entity information, had not defined expectations for the assets secure disposal. There is a risk that entity information may be inadvertently or maliciously disclosed, causing damage to the entity and members of its community.

8. Risk management

More than half (67%) of entities met our benchmark in this area in 2021-22 showing a positive trend. Senior management should understand information and cyber security risks facing their entities and prioritise remediation.



Source: OAG

Figure 20: Percentage of entities that met/did not meet the benchmark for risk management

We reviewed entities' information risk management policies and processes, and if they considered key cyber risks, threats and vulnerabilities.



Source: OAG

Figure 21: Risk management controls included in our GCC audits

Common weaknesses included:

- **Outdated or absent risk management policies** – entities may not identify and treat known and emerging risks.

- **IT risk registers were not maintained** – entities either had no risk register or key information such as risk ratings, treatment controls and risk owners were not recorded in the risk register. Entities may not be effectively addressing their known and emerging risks.

The following case study illustrates common weaknesses in IT risk management.

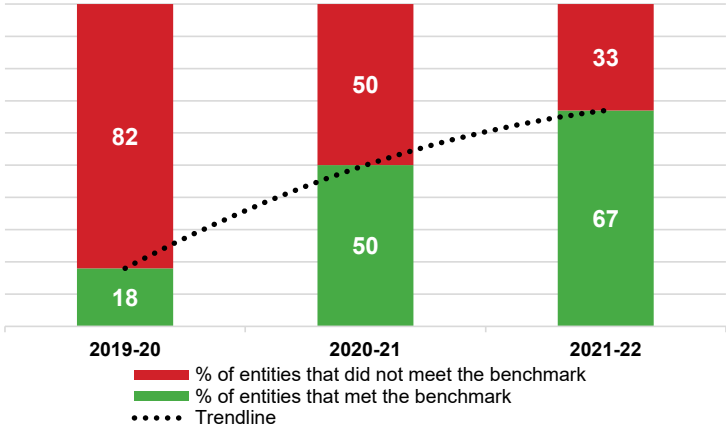
Case study 12: Senior management unaware of cyber risks

An entity did not report significant cyber security risks to senior management. It also did not review existing risks and, for some risks, treatment actions were not recorded.

As a result, these risks may not be appropriately prioritised and remediated.

9. Change management

In 2021-22, we saw an improvement in change management with 67% of entities meeting the benchmark, a 49% increase from 2019-20.



Source: OAG

Figure 22: Percentage of entities that met/did not meet the benchmark for change management

We reviewed if entities had processes to authorise, test, implement and monitor changes to their IT systems. Well operating change management processes allow timely implementation of changes and reduce the risk to business operations.



Source: OAG

Figure 23: Change management controls included in our GCC audits

Common weaknesses included:

- **Changes were not documented** – changes to critical systems were not documented or documentation did not contain sufficient information to properly risk assess the changes. This increases the likelihood of unplanned outages.
- **Change management processes were not documented** – increasing the likelihood of errors, delays and failures in implementing changes.

The following case studies illustrate common weaknesses in change management.

Case study 13: Change documentation

One entity bulk changed the active/inactive status of 4,000 suppliers. The entity did not document the approval for these changes and there was no record of who performed them. Without appropriate documentation it is difficult to know if these changes were authorised or correctly implemented.

This entity may be at an increased risk of erroneous or fraudulent supplier payments.

Case study 14: Change monitoring

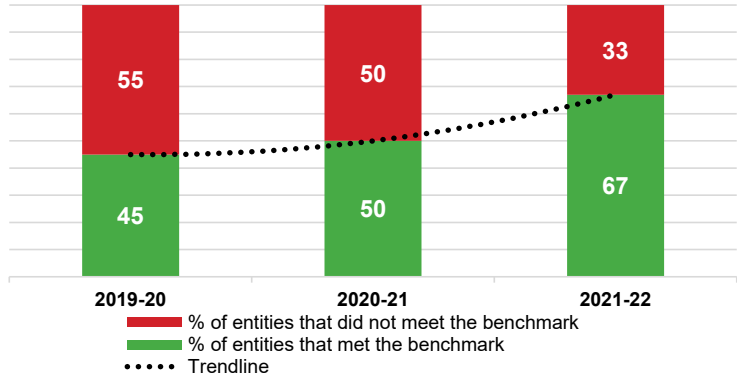
An entity implemented a control to alert its staff when a third-party vendor accesses its financial application to make changes. However, the entity does not review these notifications to determine if changes were requested or implemented as expected.

Without verification and review of system changes, including those made by a third party, there is an increased risk of unauthorised or erroneous changes.

10. Physical security

Physical security also saw improvement with 67% of entities meeting the benchmark. It is important to maintain secure access and environmental controls in server rooms, whether on premises or managed through a third-party vendor.

We assessed if cooling, power, fire detection and suppression systems were in place to protect entities' IT hardware from hazards. We also assessed if physical access to server rooms was restricted and monitored. Where server rooms were managed by third-parties or entities used infrastructure as a service, we tested how entities gain comfort that vendor controls were appropriate.



Source: OAG

Figure 24: Percentage of entities that met/did not meet the benchmark for physical security



Source: OAG

Figure 25: Physical security controls included in our GCC audits

Common weaknesses included:

- **Equipment poorly located** – we found instances where IT hardware was not located in suitably controlled environments, increasing the risk of system failure, outages and decreased performance. Without appropriate controls, entities will be unaware if equipment is operating outside manufacture’s recommended parameters.
- **Access to server rooms was not monitored** – access and entry logs should be reviewed and monitored for instances of unauthorised entry to reduce malicious or unintentional damage to IT equipment.
- **Server rooms were left unlocked** – if access is not controlled it can lead to unauthorised or inappropriate access to key systems and damage to infrastructure.

The following case studies illustrate common weaknesses in physical security.

Case study 15: Doors not secured

At one entity we found the back door to the office and records room were kept unlocked during the day despite being publicly accessible. Cash takings were also left in an unlocked safe. These weaknesses increase the likelihood of unauthorised access and theft.

Case study 16: Network equipment located in a staff toilet block

At one entity a network equipment rack was located in a staff toilet block without any temperature and humidity controls, and above head height.

There is a risk of equipment failure and decreased performance leading to system downtime. The location of the equipment high on a wall in the toilet block also represents a health and safety risk.

Recommendations

1. Human resources security

Local government entities should ensure that:

- a. pre-employment screening is conducted for key positions
- b. confidentiality/non-disclosure requirements are in place and understood by employees
- c. termination procedures are in place and followed to ensure timely access cancellation and return of assets
- d. ongoing security awareness training programs are in place and completed by staff.

2. Network security

Entities should:

- a. implement secure administration processes for network devices
- b. regularly review their network security controls through penetration tests
- c. segregate their network
- d. limit unauthorised devices from connecting to their network
- e. adequately secure wireless networks.

3. Access management

To ensure only authorised individuals have access, entities should:

- a. implement effective access management processes
- b. regularly review active user accounts
- c. enforce strong passphrases/passwords and multi-factor authentication
- d. limit and control administrator privileges
- e. implement automated access monitoring processes to detect malicious activity.

4. Endpoint security

Entities should:

- a. implement effective controls against malware
- b. promptly identify and address known vulnerabilities
- c. control installation of software on workstations
- d. prevent unapproved applications and macros from executing
- e. enforce minimum baseline controls for personal or third-party devices connecting to their network
- f. implement controls to prevent impersonations and detect/prevent phishing emails
- g. review and harden server and workstation configurations.

5. Information security framework

Entities should:

- a. maintain clear information and cyber security policies and governance structures to oversee and direct IT operations and cyber security
- b. conduct regular assessments or gain comfort through assurance reports to ensure their IT supply chain is secure
- c. classify information and implement data loss prevention controls
- d. assign responsibility to a committee to direct information and cyber security activities.

6. Business continuity

Entities should maintain up-to-date business continuity, disaster recovery and incident response plans and regularly test them.

7. IT operations

Entities should:

- a. implement appropriate IT incident management processes
- b. regularly monitor supplier performance
- c. perform regular reviews of inventory assets
- d. have formal service level agreements with suppliers.

8. Risk management

Entities should:

- a. understand their information assets and apply controls based on their value
- b. ensure IT, information and cyber security risks are identified, assessed and treated within appropriate timeframes. They should incorporate good risk management practices in their core business activities
- c. provide executive oversight and remain vigilant against the risks of internal and external threats.

9. Change management

Entities should:

- a. consistently apply change control processes when making changes to their IT systems
- b. assess and test changes before implementation to minimise errors
- c. maintain change control documentation
- d. implement controls to detect unauthorised changes.

10. Physical security

Entities should:

- a. implement effective physical and access controls to prevent authorised access
- b. maintain environmental controls to prevent fire hazards and damage to IT infrastructure
- c. gain assurance that providers manage their data centres appropriately.

Under section 7.12A of the *Local Government Act 1995*, the 53 audited entities are required to prepare an action plan to address significant matters relevant to their entity for submission to the Minister for Local Government within three months of this report being tabled in Parliament, and for publication on the entity's website. This action plan should address the points above, to the extent they are relevant to their entity.

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Auditor General's 2023-23 reports

Number	Title	Date tabled
18	Opinions on Ministerial Notifications – Tourism WA's Campaign Expenditure	27 March 2023
17	Information Systems Audit – State Government 2021-22	22 March 2023
16	Opinions on Ministerial Notifications – Triennial Reports for Griffin Coal and Premier Coal	22 March 2023
15	Opinion on Ministerial Notification – Stamp Duty on the Landgate Building, Midland	8 March 2023
14	Administration of the Perth Parking Levy	16 February 2023
13	Funding of Volunteer Emergency and Fire Services	22 December 2022
12	Financial Audit Results – State Government 2021-22	22 December 2022
11	Compliance with Mining Environmental Conditions	20 December 2022
10	Regulation for Commercial Fishing	7 December 2022
9	Management of Long Stay Patients in Public Hospitals	16 November 2022
8	Forensic Audit Results 2022	16 November 2022
7	Opinion on Ministerial Notification – Tom Price Hospital Redevelopment and Meekatharra Health Centre Business Cases	2 November 2022
6	Compliance Frameworks for Anti-Money Laundering and Counter-Terrorism Financing Obligations	19 October 2022
5	Financial Audit Results – Local Government 2020-21	17 August 2022
4	Payments to Subcontractors Working on State Government Construction Projects	11 August 2022
3	Public Trustee's Administration of Trusts and Deceased Estates	10 August 2022
2	Financial Audit Results – Universities and TAFEs 2021	21 July 2022
1	Opinion on Ministerial Notification – Wooroloo Bushfire Inquiry	18 July 2022

**Office of the Auditor General
Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

T: 08 6557 7500
E: info@audit.wa.gov.au

www.audit.wa.gov.au



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Office of the Auditor General
for Western Australia



Report 14: 2022-23 | 16 February 2023

PERFORMANCE AUDIT

Administration of the Perth Parking Levy



**Office of the Auditor General
Western Australia**

Audit team:

Aloha Morrissey
Dr Jacqueline Richards
Sussan Fowler
Daniel Franks
Wendi Zeng

National Relay Service TTY: 133 677
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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

Image credit: Eden Nguyen/shutterstock.com

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Administration of the Perth Parking Levy

Report 14: 2022-23
16 February 2023

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

ADMINISTRATION OF THE PERTH PARKING LEVY

This report has been prepared for submission to Parliament under the provisions of section 25 of the *Auditor General Act 2006*.

Performance audits are an integral part of my Office's overall program of audit and assurance for Parliament. They seek to provide Parliament and the people of WA with assessments of the effectiveness and efficiency of public sector programs and activities, and identify opportunities for improved performance.

This audit assessed if the Department of Transport effectively administers the Perth Parking Levy for its stated purpose.

I wish to acknowledge the entity's staff for their cooperation with this audit.

A handwritten signature in black ink, appearing to read 'C Spencer'.

CAROLINE SPENCER
AUDITOR GENERAL
16 February 2023

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Auditor General's overview

Cities around the world face similar challenges to reduce traffic congestion and create an environment for all to enjoy. Perth is no different. Money raised through the Perth Parking Levy (levy) is intended to help fund a range of projects to improve and encourage the use of public transport, enhance the pedestrian environment and support bicycle access to discourage cars coming into our city centre. The levy is not the only funding source - a range of other transport related projects in the city centre are funded from other government sources.



Levy funds are held in a special purpose account (SPA) administered by the Department of Transport (Department). It is important to properly plan to spend these public funds so projects and services achieve maximum value in line with the SPA's stated purpose. Funds should not be raised unnecessarily from the people and businesses that contribute.

My Office conducted this audit as part of its ongoing focus on SPAs and in response to stakeholder referrals and inquiries around public administration aspects related to city parking. This audit examined if the Department effectively plans, monitors and evaluates spending from the account. The Department plays a key role in planning for the use of account money, including consulting on projects with key stakeholders, such as the State's transport entities and the City of Perth. We found that Department of Transport officers are well informed of the purpose, opportunities and restrictions relating to the Perth Parking Licensing Account (account). This is an important and effective control that prevents improper use of funds. However, the absence of a specific plan, agreed across government, to spend the collected levy has contributed to the account balance increasing by about \$30 million a year over the last five years to over \$190 million. A lack of consistent consultation with the City of Perth, as required by legislation, and public reporting, further contributes to community speculation about why some projects are funded and others are not.

Our audit found one project that does not meet the requirements of the levy's stated purpose, was conditionally approved for \$580,000 subject to planned legislative amendments. Those changes to the *Perth Parking Management Act 1999* to allow spending on non-transport projects were announced 14 February 2023. There remains uncertainty among stakeholders about what future projects, such as the Perth City Deal, might be funded from the increasing account balance.

The findings of this report also apply more generally to all SPAs, of which the State has over \$14 billion allocated.¹ Some SPAs provide for infrastructure investment, and others for recurring purposes. All represent publicly stated funding sources and priority uses, with varying restrictions.² Robust planning, consultation with key stakeholders, and clear and comprehensive policies and procedures to assess the relative merits and eligibility of funded projects reduce the risk that SPA funds will be mismanaged.

¹ At 30 June 2022, entity SPAs and Treasurer's SPAs each held approximately \$7 billion. In addition \$17.1 billion is credited to agency holding accounts (non-cash) relating to accrual appropriations for depreciation and leave entitlements. Government of Western Australia, *2021-22 Annual Report on State Finances*, Government of Western Australia, Perth, 2022, p. 227.

² SPAs hold public money established under various sections of the *Financial Management Act 2006* or by specific legislation (such as the levy and the Royalties for Regions Fund). Accounts established by legislation are governed by the relevant provisions of the statute, while accounts established administratively are governed by a special purpose statement or a trust statement that outline the purpose of the account.

Our Office has examined SPA administration in a number of reports, including the [Control of Monies Held for Specific Purposes](#)³ in 2020 and our [2020-21](#)⁴ and [2021-22](#)⁵ financial audits of the State sector. The vast majority of SPAs are well managed, but the risk of mismanagement is ever present and requires constant vigilance. Opportunities for improvement, such as those identified in this report, are an important part of maintaining focus on the purpose and uses of restricted funds.

In recognising parliamentary interest in restricted funds, more information is now presented in Budget papers, showing key SPA opening and closing balances and forecast revenue and expenditure over the four-year forward estimates.⁶ As this disclosure approach matures, I am hopeful it will provide administering entities and stakeholders with enhanced transparency over SPA balances and funding intentions.

³ Office of the Auditor General, *Control of Monies Held for Specific Purposes*, OAG, Perth, 2020.

⁴ Office of the Auditor General, *Audit Results Report – Annual 2020-21 Financial Audits of State Government Entities*, OAG, Perth, 2021, p 32.

⁵ Office of the Auditor General, *Financial Audit Results – State Government 2021-22*, OAG, Perth, 2022, p. 37.

⁶ Since the 2022-23 Government Mid-Year Review. Government of Western Australia, *2022-23 Government Mid-Year Finance Projects Statement*, Government of Western Australia, Perth, 2022, p. 162.

Executive summary

Introduction

This audit examined the Department of Transport's (Department) administration of the Perth Parking Levy. We focused on how effectively the Department plans, monitors and evaluates spending of levy money.

Background

The Department is responsible for administering the *Perth Parking Management Act 1999* (the Act). The Act requires all non-residential parking bays in the Perth Parking Management Area (city centre; Appendix 1) to be licensed and pay an annual fee.⁷ The fee, known as the Perth Parking Levy (levy), is a tax set by the State Government to support the provision of an efficient and balanced transport network to, from and in the city centre to manage congestion.⁸

RevenueWA collects the levy under a memorandum of understanding with the Department. The Act requires levy revenue to be placed in a special purpose account (SPA), the Perth Parking Licensing Account (account), which is held by the Department.

The Act requires all spending from the account to be approved by the Minister for Transport (Minister), after consultation with the City of Perth (the City). The *Perth Parking Policy 2014* (policy), a joint initiative between the State Government and the City, guides the exercise of powers under the Act.

The City is a key stakeholder. It owns and manages significant assets in the city centre (such as local roads, footpaths, cycle paths, malls, laneways and signage) that are impacted by how money in the account is spent. The City also assesses and approves development applications in its local government area that determine how many non-residential parking bays there are, and in turn, the amount of levy collected. The City itself owns 35 parking sites with 10,500 parking bays that account for almost a third of the levy collected annually.

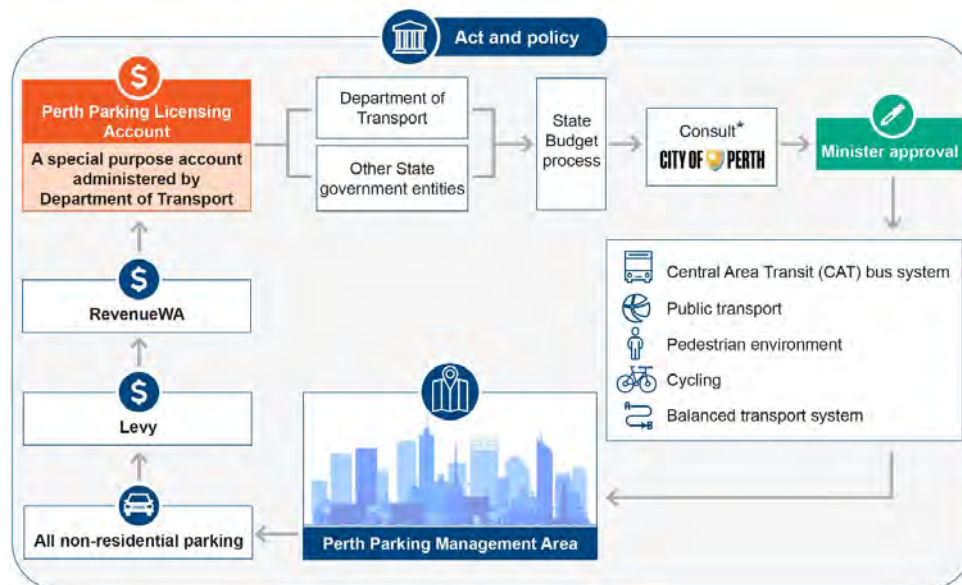
The revenue cannot be used for any purpose other than those outlined in the Act and policy. In addition to the Central Area Transit (CAT) bus system, the policy requires money from the account to be spent on initiatives within the city centre that:

- improve public transport access
- enhance the pedestrian environment
- support bicycle access
- support a balanced transport system.

Through the State Budget process the Department and other government entities seek to use account money for services and projects. The Department of Treasury (Treasury) evaluates the financial impact of State Budget submissions against whole-of-government targets and consistency with State planning objectives, and provides advice to inform the Minister's decisions about the merit and relative priority of spending public money. The Minister approves the use of account money on finalisation of the State Budget (Figure 1).

⁷ Exemptions apply in certain circumstances such as parking for motorcyclists, commercial tenants with less than five bays, ACROD bays and service vehicles, as per section 5 and Schedule 2 of the Perth Parking Management Regulations 1999.

⁸ State of Western Australia, [Perth Parking Policy 2014](#), State Publisher, Perth, 2014 p. 4336.



Source: OAG based on Department information

* Consultation with the City can occur at any time but must be before the Minister approves spending of account money.

Figure 1: Flowchart showing levy collection, typical project approval pathway and account spending

Money from the account is paid to recipients⁹ in line with their funding arrangement, often as reimbursements for a portion, or the full amount, of a service or project’s cost.

Conclusion

The Department’s administration of the Perth Parking Levy is only partly effective. The absence of a plan that specifies how the account funds will be used has contributed to a significant increase in the levy account balance from \$54 million to \$192 million over the past five years. The account balance will continue to increase by about \$30 million a year without new spending commitments or a reduction in the levy. A plan that delivers recurrent services and identifies new short and long-term projects that meet the account’s purpose will assist the Department to administer the levy.

The Department has not always consulted with the City on projects before seeking ministerial approval to use the account, despite being required by the Act. Inconsistent consultation could see account money used for projects that do not align with management and improvement plans for State and City assets.

Projects with unspecified priority received approval to use account funds. One of these did not align with the account’s purpose, yet received conditional approval to set aside funds subject to legislative changes to allow spending on non-transport projects. Good planning and transparent processes for prioritisation in accordance with stated purposes provides confidence to stakeholders that levies are justified and that intended outcomes to support transport initiatives in the City are being achieved.

⁹ Recipients can include government entities such as the Department, Public Transport Authority, Main Roads Western Australia, City of Perth and other non government organisations.

The Department has appropriate controls to manage funding agreements and payments from the account. However, it needs to improve its documentation of project assessments to support independent review of funding decisions. Better public reporting of account and project information would increase transparency in the State's use of public money raised for (and restricted to) a specific purpose. The Department is yet to identify how it will evaluate if funded projects achieve the objectives of the levy.

Findings

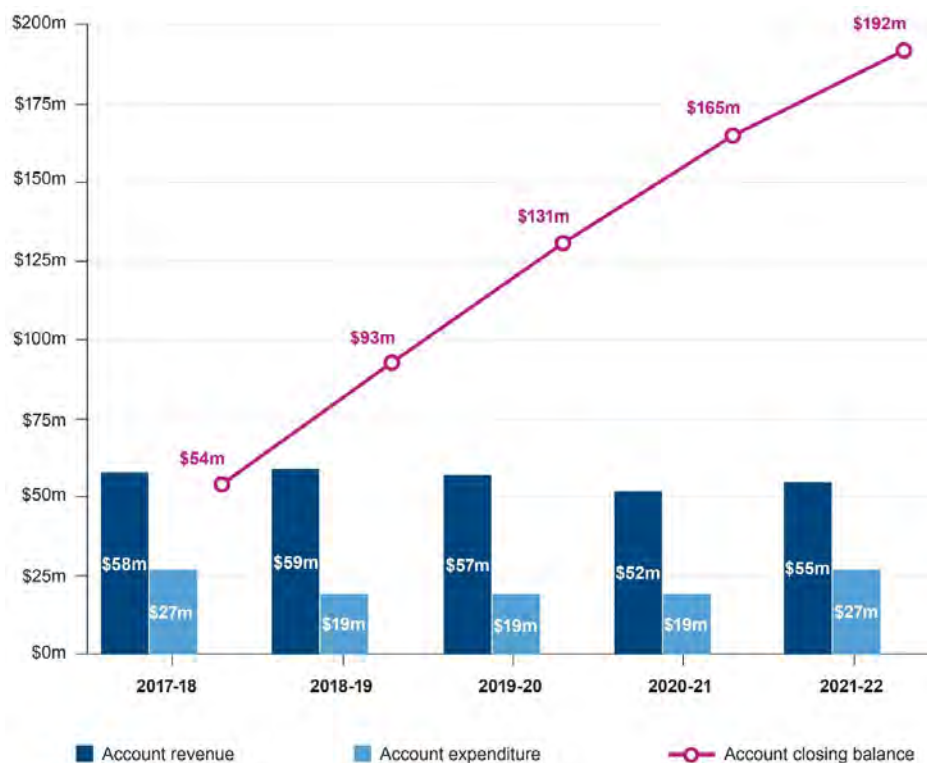
Limited spending has contributed to a \$192 million account balance

The account has continued to rise since 2017-18 and there is no plan for how money in the account will be used

The account balance has continued to increase because spending has not matched money collected from the levy. Between 2017-18 and 2021-22 the account balance increased by \$138 million, from \$54 million to \$192 million (Figure 2). During this period:

- the levy provided annual revenue to the account of approximately \$55 million¹⁰
- annual expenditure from the account was on average \$22 million, which included approximately \$20 million on recurrent projects, such as CAT buses, free transit zones and Active Traffic Management.¹¹

Without increased spending on recurrent or new projects, or a reduction in the levy collected, the account balance will continue to rise.



Source: OAG based on Department's annual reports

Figure 2: Account balance, revenue and expenditure from 2017-18 to 2021-22

¹⁰ The levy had an overall increase of 3.3% between 2017 and 2022, including no increase for two years during the COVID-19 pandemic.

¹¹ The Active Traffic Management program is provided by Main Roads WA and delivers a range of services including incident response, real time traffic management, towing and clearway zones in the city centre.

The Department has never had an agreed plan across government that guides and prioritises how money in the account will be spent. However, the Department has published central business district (CBD) transport plans.¹² The most recent was in 2020 and was closely followed by the Perth City Deal¹³, published by the Australian Government:

- *Perth Greater CBD Transport Plan* (CBD Transport Plan) published in August 2020 – identifies priority projects agreed by key stakeholders, including the City, for the five years ending 2025 that support transport around the city. Projects meet the aims of the policy and the account is listed as a potential key funding source.
- *Perth City Deal* announced in September 2020 – a partnership between the City and the State and Australian Governments to invest \$1.5 billion in CBD projects to support Perth's recovery from COVID-19. Fifteen projects from the CBD Transport Plan are included in the Perth City Deal. These projects, scheduled for completion in 2024, will receive \$12 million from the City, \$72.5 million from the Australian Government and \$72.5 million from the State Government.¹⁴ Part of the State's contribution will come from the account.

Neither of these documents provide a detailed plan or commitment to help guide spending. Without a specific plan it is not clear what recurrent and new projects may be prioritised for funding from the account.

The Department seeks to use money in the account for transport projects

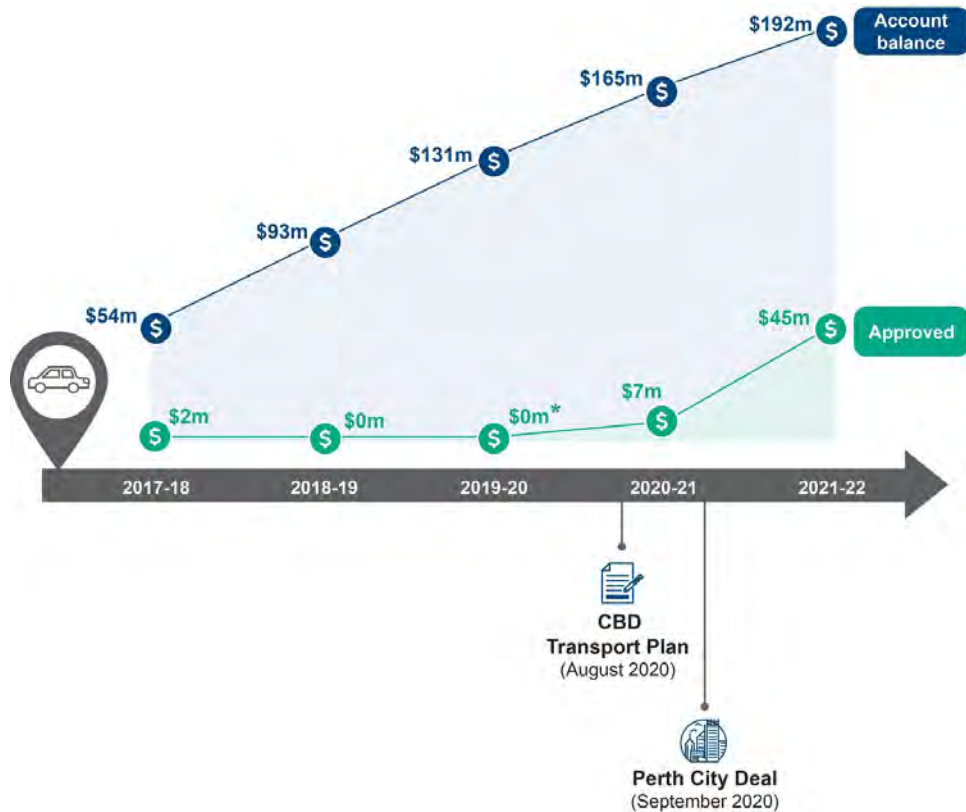
The Department seeks to use account money to improve the movement of people around the city centre. Since 2017-18, the Department received approval to use \$54 million for 13 projects (Figure 3; Appendix 2). Projects proposed by the Department, that are consistent with the intent of the account and are supported by stakeholders, are not always successful. This is because projects are not just assessed against the merits outlined in their business case but also against whole-of-government priorities, such as not increasing net debt.¹⁵

¹² The Department's first CBD transport plan was its *Perth Central Business District Transport Plan 2012-2016*. A draft plan for 2016 to 2020 was not published due to lack of stakeholder agreement.

¹³ Department of Infrastructure, Transport, Regional Development, Communications and the Arts, *Perth City Deal*, Australian Government, Canberra, September 2020.

¹⁴ State Government funding is part of the \$5.8 billion *WA Recovery Plan* launched in July 2020 to help drive and support the State's economic and social recovery from COVID-19.

¹⁵ Treasury circulars on the Budget process and Budget submission templates from 2017-18 to 2020-21.



Source: OAG based on Department information

* See Walking Trail Stage 2 project (\$20,000) in Appendix 2 for details.

Figure 3: Account balance and approved new project funding

Forty-two million dollars of the \$54 million approved since 2017-18 was for projects outlined in the Perth City Deal. The Perth City Deal has enabled the Department to get more projects funded from the account, including projects that were previously not approved.

Account money approved for use on a non-transport project and projects with unspecified priority

In 2021-22, five projects¹⁶ not included in the CBD Transport Plan, including one that does not align with the account's purpose (Case study 1), received approval to use \$10 million from the account. The CBD Transport Plan prioritised projects that were agreed between stakeholders, including the City. The five projects with unspecified priority received approval, while another high priority project identified in the CBD Transport Plan did not. Confidence in good governance and administration of public money is enhanced when account money, raised for (and restricted to) a special purpose, is approved for projects of specified priority and in accordance with requirements of the Act and policy.

¹⁶ The five projects are Purple CAT, Perth CAT extension, Barrack Square jetty, tunnel monitoring and WACA aquatic facility development; refer to Appendix 2 for further project information.

Case study 1: WACA aquatic facility – account money was conditionally approved, subject to legislative change, for a project inconsistent with the account’s purpose

In October 2021, a public swimming pool project in the Perth City Deal and part of the WACA Ground Improvement Project received conditional approval to set aside \$580,000 from the account. Expenditure of the money is subject to legislative changes being enacted to allow spending on non-transport projects, as the project is not consistent with the account’s purpose. The Department advised us that it is developing changes to the Act for consideration. On 14 February 2023, these changes were announced by Government.

At January 2023 account money had not been used on the project.

The Department’s account administration is not fully transparent

Consultation with the City is inconsistent with the Act

The Department has not always consulted with the City on projects before seeking ministerial approval to use the account, despite being required by the Act. The Department does not have a formal consultation plan or strategy and only consulted the City on eight of the 13 approved projects over the past five years. Inconsistent consultation could result in account money being used for projects that do not offer the most benefit to the city centre or insufficiently consider key stakeholder views.

The City and the Department confirmed they meet fortnightly for informal discussions about projects and planning, but discussions are not documented. Where decision-making is required, the Department, City and other stakeholders collaborate through formal working and steering groups, such as those created to implement the Perth City Deal.

The Department could improve its assessment, evaluation and public reporting processes

The Department had appropriate controls to manage funding agreements and payments from the account. We reviewed eight funding agreements and found they all included relevant approvals and information such as roles and responsibilities, timeframes and funding amounts. Purchase orders and invoices aligned with funding agreements and were approved according to the Department’s Delegation of Authority. Money is appropriately paid to funding recipients in line with sound public administration requirements.

During the audit we identified weaknesses in some other aspects of the Department’s administration of the account that require improvement. These included:

- Project assessment – the Department has not fully documented its project assessment criteria or funding reasoning and outcomes. Instead, staff rely on their knowledge, experience and professional judgement to assess projects against the requirements of the Act and policy. Documented assessments support independent review of funding decisions.
- Segregation of duties – it is not clear from Department records if appropriate end-to-end accountability controls were in place to segregate the assessment and final recommendation of two projects that received approval in 2018 and 2019. Robust probity measures, that include proper segregation of duties, increase public confidence that decisions made by the Department are free from perceived or actual bias.

- Public reporting – the Department’s annual report refers to account money using multiple descriptions (such as Perth Parking Fund, Perth Parking Levy, PPLA) and does not describe all projects funded using account money. We note the Department’s website does outline recurrent projects as part of the description about its role in administering the account. By comparison, Transport for New South Wales’ website publishes the project name, contribution amount and project completion dates. Providing information to the community builds awareness about how money in the account is used to deliver transport benefits in the city centre, in line with the levy’s stated purpose.
- Monitoring and evaluation – the Department does not evaluate how well projects achieve the aims of the Act and policy, and therefore the effectiveness of spending from the account. It does monitor projects for time and cost delivery, and requires completion certificates for projects. The Department told us it is developing a framework to monitor and evaluate if the account helps to reduce congestion from vehicles and benefits those who pay the levy, such as the City, businesses and people who live and work in the city centre.

Recommendations

The Department of Transport should:

1. develop a plan for the short and long-term, endorsed by the Minister, that specifies how the account funds will be used. This will support decision-making around the use of account funds and setting of the annual licence fee for non-residential parking bays in the city centre.

Implementation timeframe: January 2024

Entity response: The Department of Transport (DoT) will finalise phase 2 of the CBD Transport Plan that will develop a plan for the short and long-term, for consideration by the Minister. The plan will propose priorities to be funded by Perth Parking Levy Account funds. Decisions about the use of the funds are not within the control of DoT, therefore DoT will continue to put budget submissions forward for consideration, that will be subject to budget approvals. Similarly, DoT will continue to make recommendations regarding the setting of annual licence fees that will be considered as part of budget approvals. DoT commits to the January 2024 timeframe.

2. implement an agreed process with all key stakeholders to consult with the City of Perth prior to seeking approval to spend account money.

Implementation timeframe: December 2023

Entity response: DoT will develop and implement an appropriate process to ensure adequate consultation with key stakeholders, including the City of Perth, prior to seeking approval to spend account money. This will necessitate consultation with several stakeholders, in addition to the City of Perth. DoT commits to addressing this recommendation by December 2023, subject to agreement with stakeholders.

3. design and implement project assessment controls that include criteria aligned with requirements of the Act and policy, record decision reasoning and outcomes, and segregate key functions to improve the transparency of the Department's account administration.

Implementation timeframe: July 2023

Entity response: DoT will design the recommended project assessment controls by July 2023. DoT will implement the controls, subject to endorsement by government. Timing of this element of the recommendation is beyond the control of DoT.

4. develop an evaluation framework to assess how effectively funded projects achieve the aims of the Act and policy, and evaluate recent projects to inform future project funding recommendations.

Implementation timeframe: July 2024

Entity response: DoT will:

- develop a framework to evaluate how well funded projects achieve the aims of the Act and policy, to inform future project funding recommendations (by July 2023)
- develop a schedule to undertake evaluations of select projects/activities completed since 2018 (by July 2023)
- complete the selected evaluations according to the proposed framework and schedule and implement an ongoing evaluation program (by July 2024).

5. at least annually, publish information about the account balance and projects that have received approval to use account funds to improve transparency about use of the account.

Implementation timeframe: December 2023

Entity response: DoT will report in the annual report the recurrent and capital activities/projects funded, a statement confirming that consultation has occurred with appropriate parties, and the opening and closing balances of the account. This will be implemented by December 2023.

Response from the Department of Transport

The Department of Transport (DoT) welcomes the Office of Auditor General (OAG) performance audit on the Administration of the Perth Parking Levy and thanks the audit team for their thorough and collaborative engagement. DoT acknowledges the findings and recommendations to improve the effectiveness of administering the spending of the Levy.

DoT takes pride in meeting its responsibilities as outlined in the *Perth Parking Management Act 1999* (the Act), which contribute to achieving a balanced transport system. Balanced transport within the city centre facilitates a great environment for people to live, work and recreate, in turn generating positive economic benefits for the community. Since its implementation, the Act has been effective in successfully managing parking within the Perth Parking Management Area (PPMA) and creating opportunities for the continued growth and development of our city.

DoT notes the focus and scope of the audit was the planning, monitoring and evaluation of projects funded by revenue collected under the Levy. DoT recognises this comprises only a small proportion of the administration of the Act and that its responsibilities and functions are broader than expending funds collected through the Levy.

The Levy is one of a number of tools that are used to give effect to the Act. It is critical that the land use planning and development that occurs within the PPMA is also planned, monitored and evaluated to ensure balanced transport outcomes. The Perth Parking Policy guides planning authorities, such as the City of Perth and Development WA, in the volume of permitted parking on a site based on the categorisation of the adjacent roads and the function they perform within the transport network. Managing the volume of parking bays that are approved in subsequent developments also ensures a balanced transport system within the PPMA. DoT works with the City of Perth and Development WA and only licenses bays that have received planning approval. The bays are then monitored through a compliance auditing process, managed by DoT. Once licensed, property owners are required to pay the levy on an annual basis, with revenue collected through Revenue WA. It is critical that all of these elements exist as they help to manage the volume of traffic and congestion within the PPMA on a daily basis, as well as on key corridors such as the freeways.

DoT commits to implementing the recommendations, to the extent of matters within its control.

Audit focus and scope

The objective of this audit was to assess if the Department of Transport (Department) effectively administers the Perth Parking Levy (levy) for its stated purpose. The criteria were:

- Does the Department effectively plan how to spend levy funds?
- Does the Department effectively monitor and evaluate funded projects?

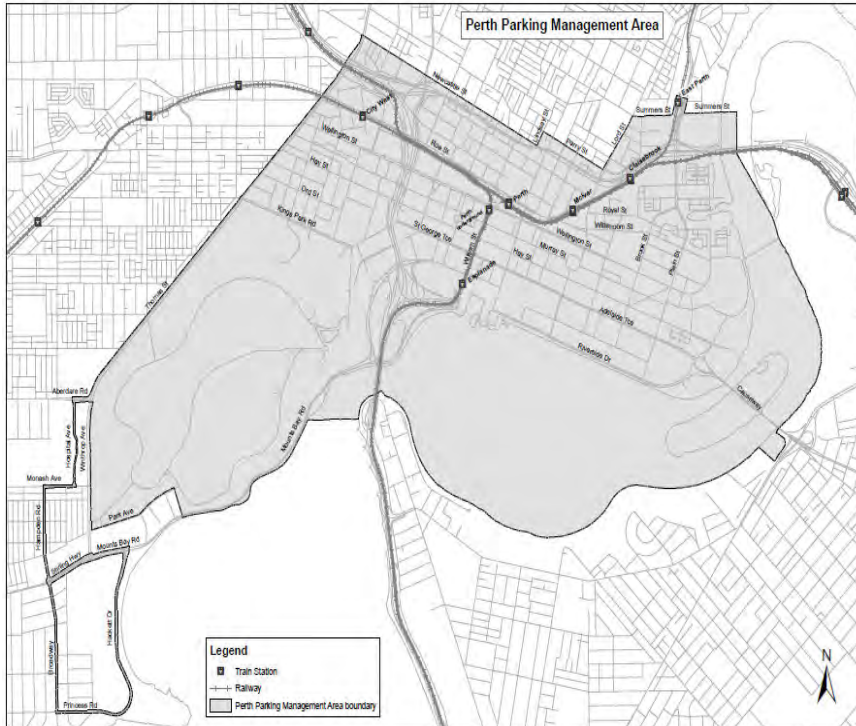
During the audit we:

- examined documents including plans, project funding submissions, registers, invoices, funding agreements and meeting minutes
- reviewed account revenue and expenditure during the period 1 July 2017 to 30 June 2022
- interviewed Department staff and met with stakeholders including the City of Perth and Department of Treasury.

We did not assess the Department's administration of parking bay licensing, inspection and compliance, or setting of the annual licence fee.

This was an independent performance audit, conducted under section 18 of the *Auditor General Act 2006*, in accordance with Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*. We complied with the independence and other ethical requirements related to assurance engagements. Performance audits focus primarily on the effective management and operations of entity programs and activities. The approximate cost of undertaking the audit and reporting was \$350,000.

Appendix 1: Perth Parking Management Area¹⁷



Source: Western Australian Government Gazette No.58

¹⁷ Perth Parking Management Area applies to parts of the City of Perth, City of Vincent, including areas of West Perth, Perth CBD, East Perth, Kings Park and the Swan River.

Appendix 2: New funded projects 2017-2022

No.	Project	Description	Funding recipient	Approved funds ¹⁸	Budget year	In CBD Transport Plan	Met policy purpose
1	East Perth Multi-Modal Transport	Footpath extension with bollard, CCTV, lighting and signage installation	City of Perth	\$1.23m	2017-18	x	✓
2	Windan Bridge	Project to improve the safety of pedestrians and cyclists by upgrading the path and installing CCTV and lighting	Transport entity	\$900,000	2017-18	x	✓
3	Walking Trail: Stage 1	First stage of a walking trail from Perth CBD to Matagarup Bridge in East Perth with augmented reality features	Non government organisation	\$50,000	2017-18	x	✓
4	Walking Trail: Stage 2	Second stage of a walking trail from Perth CBD to Matagarup Bridge in East Perth with augmented reality features	Non government organisation	\$20,000	2019-20	x	✓

¹⁸ The amounts were sourced from approvals documented in briefing notes from the Department to the Minister.

No.	Project	Description	Funding recipient	Approved funds ¹⁸	Budget year	In CBD Transport Plan	Met policy purpose
5	Bus Stop Accessibility	Installation of 40 bus shelters designed to comply with the <i>Disability Standards for Accessible Public Transport 2002</i> ¹⁹	City of Perth	\$17.14m	2020-21	✓	✓
6	Roe Street Enhancement	\$20 million Perth City Deal project to reduce trafficable road lanes to prioritise walking and cycling					
7	Bike Lanes and Shared Paths	Design and construction of shared paths and bike routes in the Perth CBD					
8	Barrack Square Jetty	Funding initially sought to replace Barrack Square Jetty 1; approved for planning works to support a future business case for jetty replacement	Department of Transport	\$250,000	2021-22	✗	✓
9	Purple CAT	Creation of a CAT service to the University of Western Australia	Transport entity	\$1.92m	2021-22	✗	✓

¹⁹ Office of Legislative Drafting and Publishing, Attorney-General's Department, Canberra, *Disability Standards for Accessible Public Transport 2002*.

No.	Project	Description	Funding recipient	Approved funds ¹⁸	Budget year	In CBD Transport Plan	Met policy purpose
10	Perth CAT Extension	Extension of CAT services to Matagarup Bridge and Kings Park	Transport entity	\$3.14m	2021-22	x	✓
11	Tunnel Monitoring	Investment in a tunnel monitoring system to protect underground assets from the construction of the proposed Edith Cowan University CBD campus	Transport entity	\$4.20m	2021-22	x	✓
12	WACA Aquatic Facility	Perth City Deal project for an aquatic centre as part of the WACA Ground Improvement Project	Unknown	\$580,000	2021-22	x	x
13	Swan River (Causeway) Bridge	New bridge following the Causeway alignment to improve connections between East Perth and Heirisson Island	Transport entity	\$24.73m	2021-22	✓	✓
Total approved funds for projects				\$54.16 million			

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Auditor General's 2022-23 reports

Number	Title	Date tabled
13	Funding of Volunteer Emergency and Fire Services	22 December 2022
12	Financial Audit Results – State Government 2021-22	22 December 2022
11	Compliance with Mining Environmental Conditions	20 December 2022
10	Regulation for Commercial Fishing	7 December 2022
9	Management of Long Stay Patients in Public Hospitals	16 November 2022
8	Forensic Audit Results 2022	16 November 2022
7	Opinion on Ministerial Notification – Tom Price Hospital Redevelopment and Meekatharra Health Centre Business Cases	2 November 2022
6	Compliance Frameworks for Anti-Money Laundering and Counter-Terrorism Financing Obligations	19 October 2022
5	Financial Audit Results – Local Government 2020-21	17 August 2022
4	Payments to Subcontractors Working on State Government Construction Projects	11 August 2022
3	Public Trustee's Administration of Trusts and Deceased Estates	10 August 2022
2	Financial Audit Results – Universities and TAFEs 2021	21 July 2022
1	Opinion on Ministerial Notification – Wooroloo Bushfire Inquiry	18 July 2022

**Office of the Auditor General
Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

T: 08 6557 7500
E: info@audit.wa.gov.au

www.audit.wa.gov.au



@OAG_WA



Office of the Auditor General
for Western Australia

17. Motions of which Previous Notice has been Given

17.1 Notice of Motion – Perth Night Mayor

The following Notice of Motion was submitted in accordance with clause 4.12 of the *Standing Orders Local Law 2009*.

Councillor	Councillor Sandy Anghie
Date Received	22 May 2023
Motion	That Council <u>ESTABLISHES</u> a Night-Time Economy Advisory Committee, and the position of Night Mayor, to provide a collaborative platform for engagement and consultation between Council and the night-time economy sectors. This will allow City of Perth to harness strategic advice and direction from relevant industry and government representatives, and residents to grow an inclusive, diverse and vibrant night time economy.
Reasons Provided	<p>One of the most consistent critiques of Perth in the last 30 years is that the city goes to sleep at night. In order for Perth to cement its status as a world class city, we need to find every opportunity to encourage vibrancy and a sense of community, twenty four hours a day.</p> <p>Fostering and harnessing our night community won't just increase business, liveability and opportunity – it will also make our city safer when the sun goes down.</p> <p>This month global “night mayors” met in Melbourne – with night mayors from London, Barcelona, New York, Berlin and Paris joining Melbourne night mayor Penny Miles.</p> <p>According to a report in the Age on 6 May 2023: <u>Night mayors on Lonsdale Street: Strategic leaders from around the world hit Melbourne (theage.com.au)</u></p> <ul style="list-style-type: none"> • There are 83 cities worldwide with official night-time commissions or individual leaders, sometimes referred to as “night mayors” or “night czars”. They act as conveners, innovators and strategic thinkers to ensure safety, cultural vibrancy and economic development at night. • For example, London’s night czar, Amy Lamé, wants cities’ night economies to be more inclusive, to attract families and people from diverse cultural backgrounds. “In London we are seeing a great trend towards diversifying the offer at night,” she says. <p>Melbourne’s night mayor, Penny Miles, chairs the city’s night-time economy advisory committee. According to the City of Melbourne website:</p> <ul style="list-style-type: none"> • “City of Melbourne pedestrian data shows the night time economy is leading the city’s revival, with foot traffic after dark

at key dining and entertainment precincts regularly exceeding the pre-COVID benchmark.”

Further details here: [Night Time Economy Advisory Committee - City of Melbourne](#)

This is a great idea. There’s no need to reinvent the wheel. Let’s follow in the footsteps of Melbourne and other global cities and appoint our own “night mayor”.

Administration Response to Notice of Motion

Responsible Officer	Dale Page – General Manager Planning and Economic Development
Voting Requirements	Simple Majority
Attachments	Nil.

Discussion

1. The establishment of a Night-Time Economy Advisory Committee and position of Night Mayor are not supported at this time.
2. The City already undertakes or is in the process of considering a range of initiatives and activities that actively support the Night Time Economy (NTE), in line with various Strategic Community Plan 2022-2032 goals and City strategies, including but not limited to:
 - Additional new support for residential density and development (under consideration)
 - Finalising Northbridge Special Entertainment Precinct Scheme Amendment No 41
 - Night-time free parking discounts
 - Free alfresco fees
 - A three-week trial of the James Street closure in Northbridge
 - Multiple sponsorship streams to support the NTE and activation, inclusive of a range of major events, local activation and business improvement grants, safe city grants and upcoming business lighting grants
 - Five-Year Lighting Plan including functional, decorative, and public art light works as well as completion of multiple “Light it Up” projects across the city
 - Transport improvements such as E-Scooters and bus shelter replacement project
 - Forgotten Spaces - laneway revitalisation program
 - Marketing campaigns aimed at supporting the food and beverage sector through Plateful Perth
 - Advocacy for extended trading hours / retail trading hours deregulation and feedback to proposed liquor related legislative reforms
 - Capital works improvements including the Roe Street Enhancement and Russell Square
 - Neighbourhood Group engagement including feedback on lighting and other NTE enhancements
 - Participation of the Lord Mayor and relevant city staff in initiatives of the CCCLM including the measurement of the Australian Night-Time Economy Project.
 - The City also provides planning, development and design advice and consultation to a range of State driven projects which will impact the night time environment of the City including the Perth Cultural Centre, Perth Concert Hall, Pedestrian and Causeway Bridge and ECU Campus and Yagan Square upgrade.
3. Creating an Advisory Committee for the Night-Time Economy will potentially duplicate current work of the Perth Liquor Accord Meetings, where engagement on many similar issues is already undertaken with relevant State Government representatives, WAPOL and night time economy private sector providers.

4. An additional Advisory Committee would require significant internal resource to research, prepare and generate agenda items; consult and engage the relevant Committee Chair; and would require involvement of numerous City officers and teams including Community Amenity and Safety, Activity Approvals, Environmental Health, Transport and Urban Design, Economic Development, Events, Sponsorships, City Planning, Marketing and Communications and Parking. Time and effort would also be required to develop and maintain the relevant terms of reference and communications protocols.
5. It is also likely that further funding would also likely be required to enact new initiatives that may result from engagement with the proposed Night-Time Economy Committee.
6. Regarding the appointment of a Night Mayor, it is acknowledged a growing number of cities is undertaking programs of this nature under a variety of governance mechanisms. As per the articles referenced these have tended to be geographically larger cities such as New York, London, Berlin, Barcelona, and Paris.
7. Some common characteristics of the role include mediating between venues and residents, examining night time design approaches, enacting trials and experiments, undertaking night time audits, enhancing services for night time workers (including health, transport and cleaners, etc), enhancing transportation and mobility options, creating inclusive spaces at night, promoting and advocating to other forms of government for night time enhancements, producing events, extending hours of activity of municipal services and traders, diversifying night time offerings, engaging on public safety and end user experience at night. The area of focus is usually specific to the unique characteristics and relevant governance mechanisms (including legislation) etc within the city.
8. As outlined above, the City of Perth has already enacted a variety of these initiatives to support its strategic goals related to the NTE, with the Lord Mayor being the elected representative for the City both day and night.
9. Nationally, the City of Melbourne runs a Night-Time Economy Advisory Committee with 17 members (including two Councillors) with the Chair fulfilling the role of "Night Mayor". This Committee has recently been extended for an additional 12 months to June 2023. In Sydney there is a different approach with the appointment of a 24-Hour Commissioner who is based in the NSW State Government and has a team of staff who have recently developed a 24-Hour Economy Strategy. NSW also have a Minister for Night-Time Economy and Music. The City of Sydney have dedicated internal resources including a Night-Time Economy Manager and two further staff that predate the recent State Government appointments.
10. These national examples have responded to specific issues experienced in the relevant cities involving a differing set of circumstances or challenges to those experienced in Perth, inclusive of a need to bring workers back to the city centre; enact post Covid recovery programs and other strategic focusses of the Council or; in the case of NSW to respond to lock out laws that were then followed by Covid related lockdowns. It is important that any Night-Time Economy initiatives are tailored to the relevant city.

Decision Implications

11. The formation of an Advisory Committee specific to the Night-Time Economy, if approved by Council may create duplication of existing initiatives and stakeholder engagement (including with State Government representatives) across multiple teams such as that undertaken with the Perth Liquor Accord.
12. The objective of the Perth Liquor Accord is:

The Perth Liquor Accord is a forum to enable information sharing, advocacy and discussions relative to State Government Liquor and Entertainment Policy and Legislation. The forum will enable members to

be better informed to make decisions relative to their business and allow for an avenue of communication to the appropriate authorities. A key focus of the Accord is an active economy that is accompanied by safe drinking practices within a broader safer community.

13. As outlined above there would be ongoing resource and budget implications across many City of Perth teams and additional governance and communication resourcing requirements. These issues may be exacerbated with the appointment of a Night Mayor.

Strategic, Legislative and Policy Implications

Strategic Community Plan	
Strategic Pillar (Objective)	Liveable
Related Documents (Issue Specific Strategies and Plans):	Strategic Community Plan 2022- 2032 – L1.1 The City is a safe place for all to live, work, study and play P2.3 The city is buzzing with life after dark 2025 Event Strategy Economic Development Strategy 2022 – 2032 Theme 2 – A City Reimagined – 2.6

Legislation, Delegation of Authority and Policy	
Legislation:	Nil.
Authority of Council/CEO:	The formation of a Night-Time Advisory Committee and position of Night Mayor would require the approval of Council.
Policy:	Nil.

Financial Implications

The potential financial impacts of approving this Notice of Motion are currently unknown. However, as outlined in points 4 and 5 above, it is likely to require a staff commitment that cannot be accommodated within current staffing capacity and would require additional budget allocation.

Further Information

Nil.

18. Matters for which the meeting may be closed

In accordance with Section 5.23(2)(f) of the Local Government Act 1995, the following Item 18.1 and its attachments are confidential.

18.1 Cyber Security Update

Responsible Officer	Melissa Murphy – General Manager Corporate Services
Voting Requirements	Simple Majority
Attachments	Attachment 18.1A – Presentation - Essential Eight Results

In accordance with Section 5.23(2)(f) of the Local Government Act 1995, the following Item 18.2 and its attachments are confidential.

18.2 Essential 8 Cyber Security Budget Amendment

Responsible Officer	Michael Kent – Chief Financial Officer
Voting Requirements	Absolute Majority
Attachments	Nil.

In accordance with Section 5.23(2)(c) of the Local Government Act 1995, the following Item 18.3 and its attachments are confidential.

18.3 Perth Concert Hall Car Park Lease

Responsible Officer	Steve Holden – General Manager Commercial Services
Voting Requirements	Simple Majority
Attachments	Attachment 18.3A – Draft Lease - City of Perth and State of Western Australia for Minister for Culture and Arts

19. Urgent Business

20. Closure