

Council

Policy Review - Scheme Amendment Requests

Scheme Amendment Requests Policy

Meeting Date: 9 December 2014

Number of Pages: 4

**SCHEME AMENDMENT REQUESTS:**

<b>DIVISION</b>	<b>BUSINESS UNIT</b>	<b>RESPONSIBILITY AREA</b>
Development Services	Town Planning	Statutory: Development Control

**OBJECTIVE**

To allow proponents to gain an indication of support or otherwise from the Council prior to preparing formal and detailed Town Planning Scheme Amendment documents.

**POLICY**

This process is used to determine if there are any specific issues that will need addressing in the formal Amendment documentation and whether the Council will entertain such a proposal.

**1. Initial Enquiry**

Once a written enquiry is received, a letter will be forwarded to the enquirer advising whether or not the proponent should prepare a Scheme Amendment Request report and what the request should contain/address.

**2. Scheme Amendment Request (SAR)**

The SAR document is to be a maximum of six A4 pages and address specifically strategic issues and not detailed site analysis. The following are to be addressed in the SAR:

- a) existing and proposed zonings;
- b) impacts of structure plans and strategic documents on site and proposed zoning;
- c) the proposed method of integration of development on the site with adjoining lots;
- d) any precedent set by the proposed zoning;
- e) services available to the lot(s);
- f) any special outcomes proposed to be introduced through the rezoning process;  
and
- g) four copies plus a digital version are to be supplied to the Council.

A fee is payable prior to the SAR being assessed. Such a fee will be set in the Schedule of Fees and Charges in the Council's Annual Budget.

**3. Referral of SAR to DOP, ~~DEC~~ DPAW and DOW**

Once received, the SAR will be referred to the Department of Planning (DOP), the Department of *Parks and Wildlife (DPAW)* ~~Environment and Conservation (DEC)~~ and the Department of Water (DOW) for comments. The Departments will provide their responses on the SAR within 28 days.

#### 4. SAR Submitted to the Council

The SAR is to be submitted with an officer's report and recommendation to the Council for consideration. Potential outcomes are:

- a) The Council decides to seek community feedback on the SAR if the application warrants it.
- b) The Council agrees to the SAR to allow further detailed documentation of the proposal and a subsequent assessment process to initiate the Scheme Amendment. (Note: detailed documentation may identify unresolved issues not known on initial SAR and as such the Amendment may not be initiated.)
- c) The Council considers the proposal to be unacceptable and advises the proponent that it would be unlikely to support a request to initiate a Scheme Amendment.
- d) The Council may acknowledge there is potential for the land to be rezoned but advise the applicant that the proposal is premature until the Council has agreed to a suitable structure plan or planning strategy for the locality to co-ordinate and integrate development in accordance with adopted strategic documents.

Note: Applicants who proceed after being advised as above do so at their own risk and cost.

#### 5. Community Feedback

A decision of the Council under 4a) above to seek community feedback on the SAR shall be in the form of a letter to adjoining landowners, and relevant agencies, a sign on site, plus an advertisement in the local press, asking for feedback on the SAR. The feedback period shall be 42 days.

Submissions received during this process shall be summarised and forwarded to the Council for further consideration.

#### 6. Response to Applicant if SAR Agreed to by the Council

A decision to allow the applicant to proceed with further documentation under 4b) above will be transmitted in a letter from the Council and will detail such matters as:

- a) policy issues to be addressed in the amending report;
- b) environmental issues;
- c) servicing issues (e.g.: full testing of groundwater tables prior to document lodgement) and the provision of a fire management plan;
- d) design requirements on subsequent development;

- e) developer commitments required by the Council from Scheme Amendment process;
- f) mechanisms for cost sharing of common cost items such as public open space, drainage, roads, footpaths, etc; and
- g) any other matters considered relevant to the Council.

7. Scheme Amending Documents

The required number of draft Scheme Amending documents (including a digital version) will be submitted with the appropriate fees and a formal request to initiate a Scheme Amendment. The format of the documents must meet the standards set in the Town Planning Regulations.

The Council staff shall review the draft Scheme Amending documents and make recommendations on potential changes/modifications. Staff shall prepare a report to the Council on the Scheme Amendment.

The Council may decide to initiate, decline to initiate, or require modifications prior to initiating the Amendment.

The procedures for Scheme Amendments as laid down in the Town Planning Regulations will be followed.

**LAST REVIEWED: 29 JANUARY 2013**

Council

Town Planning Scheme Policy No. 13 - Feedlots -  
Alteration to Policy

Policy No. 13.1 - Feedlots

Meeting Date: 9 December 2014

Number of Pages : 5

## Town Planning Scheme No. 3

### Town Planning Scheme Policy No. 13.1.

# FEEDLOTS

### Definition

Feedlots are a confined yard area with watering and feeding facilities where animals are hand or mechanically fed for the purpose of production.

Animals include cattle, sheep, goats, deer and the like.

### Objectives

1. *To provide acceptable standards for the establishment, operation and environmental management of feedlots.*
2. *To ensure there is minimal impact on adjoining property, neighbours and the environment.*
3. *To ensure the amenity of the locality is protected for proper and orderly planning.*

**In considering any application for approval for Feedlots, the Council will have regard to the criteria below before a decision is made.**

### Policy Criteria:

- 1) *Feedlots are a defined ~~fall under the~~ land use and are permissible at the Council's discretion following advertising in the Rural and Special Industrial zones ~~definition of Rural use~~ under Town Planning Scheme No. 3.*
- 2) An application for planning consent must be lodged with the Council and an approval obtained prior to establishing a feedlot. The application process will be dealt generally in accordance with the process shown in Appendix one.
- 3) In order for the Council to consider an application for planning consent an applicant must provide:
  - A site plan clearly noting the location of pens on the land, distances from sensitive areas (such as houses and waterways) and slope of the land.
  - A detailed plan of pens noting the number of animals per pen, size of each pen, extent of vegetation to be planted and soil type information.

- Details of the ultimate number of animals.
  - A Waste Management Plan (Detailed methods for the collection, storage and disposal of solid and liquid waste).
  - Water supply.
- 4) The feedlot must comply with minimum separation distances from sensitive areas:

Description	Separation Distances
Groundwater table (wet season) – minimum depth separation	<del>3-0m</del> 1.5m
Banks of water courses that flow intermittently	50m
Property boundary	50m
Private water supply bores and dams	100m
Banks or permanent streams and rivers	100m
Conservation wetlands (as identified by <del>DOW Department of Water</del> )	200m
Boundary of wetland vegetation around estuaries and lakes	200m
Neighbouring isolated residence or public amenities	1000m
Gazetted townsites & area bound by Chauvel, Pennifold, Hassell & Beverly Rds, Kendenup	5000m
Source: DoA, DEP & WRC (2002) 'Guidelines for the Environmental Management of Beef Cattle Feedlots in Western Australia'	

- 5) Feedlots to be sited in an area where the land slope is no greater than 1:20 but no less than 1:100.
- 6) Feedlots should be sited on sandy loam soils rather than coarse sand.
- 7) Stock numbers per pen are to ensure adequate management of dust and effluvia occurs and does not become a nuisance. In the case of Cattle Feedlots stock density should range from 9 – 25 m<sup>2</sup> per head of cattle. For current stocking rates, for various stock, consult the ~~DAFWA Department of Agriculture & Food (DAF)~~ for appropriate standards.
- 8) Waste (solid and liquid) to be adequately stored and/ or disposed of over the subject land. Solid ~~Wwastes~~ should not be spread on land within the minimum buffer distance from water resources. All waste disposal methods to meet ~~DER Department of Environment & Conservation (DoEC)~~ standards.
- 9) Vegetation (*trees and shrubs*) to be planted (~~trees and shrubs~~) around and amongst the pens for screening purposes, to provide windbreaks, to help with dust control and to enhance nutrient uptake. Vegetation

should be appropriately chosen in order to prevent excessive shading over the pens.

- 10) Approvals will contain conditions which may limit a maximum number of animals.

*For further information on Cattle Feedlots refer to 'Guidelines for the Environmental Management of Beef Cattle Feedlots in Western Australia'.*

This TPS Policy No. 13.1 supersedes ~~TPS Policy 8 & TPS Policy 10~~ *TPS Policy No. 13.*

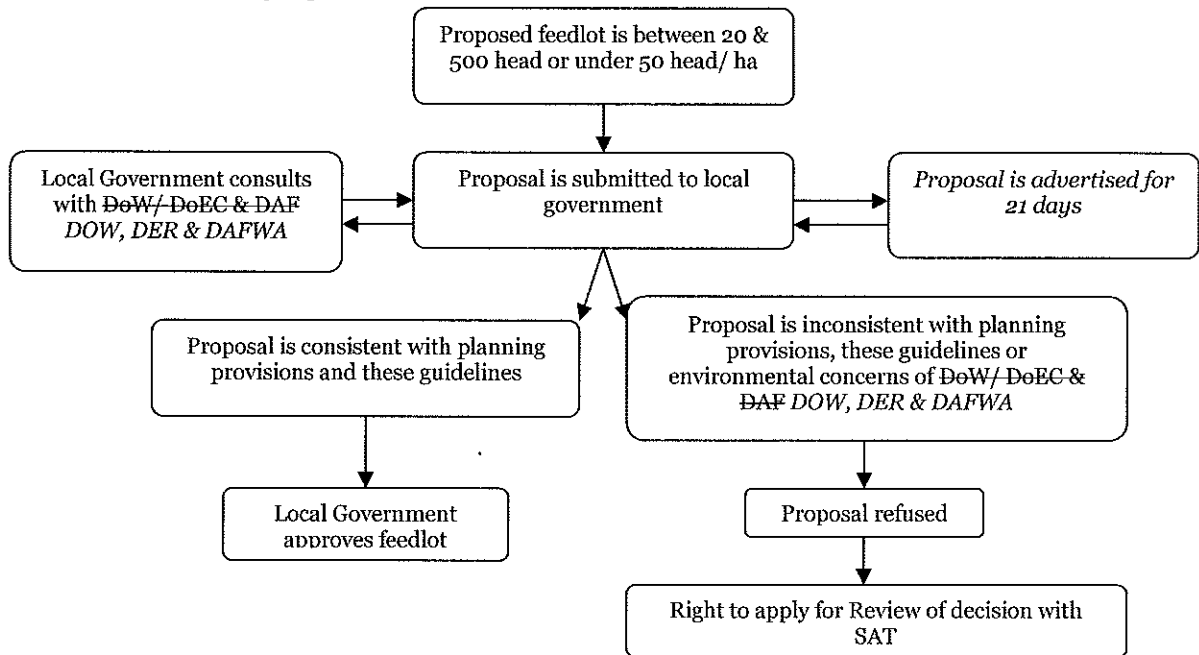
Adopted on ..... in accordance with clause 7.6 of Town Planning Scheme No. 3.

~~For further information on Cattle Feedlots refer to 'Guidelines for the Environmental Management of Beef Cattle Feedlots in Western Australia'.~~

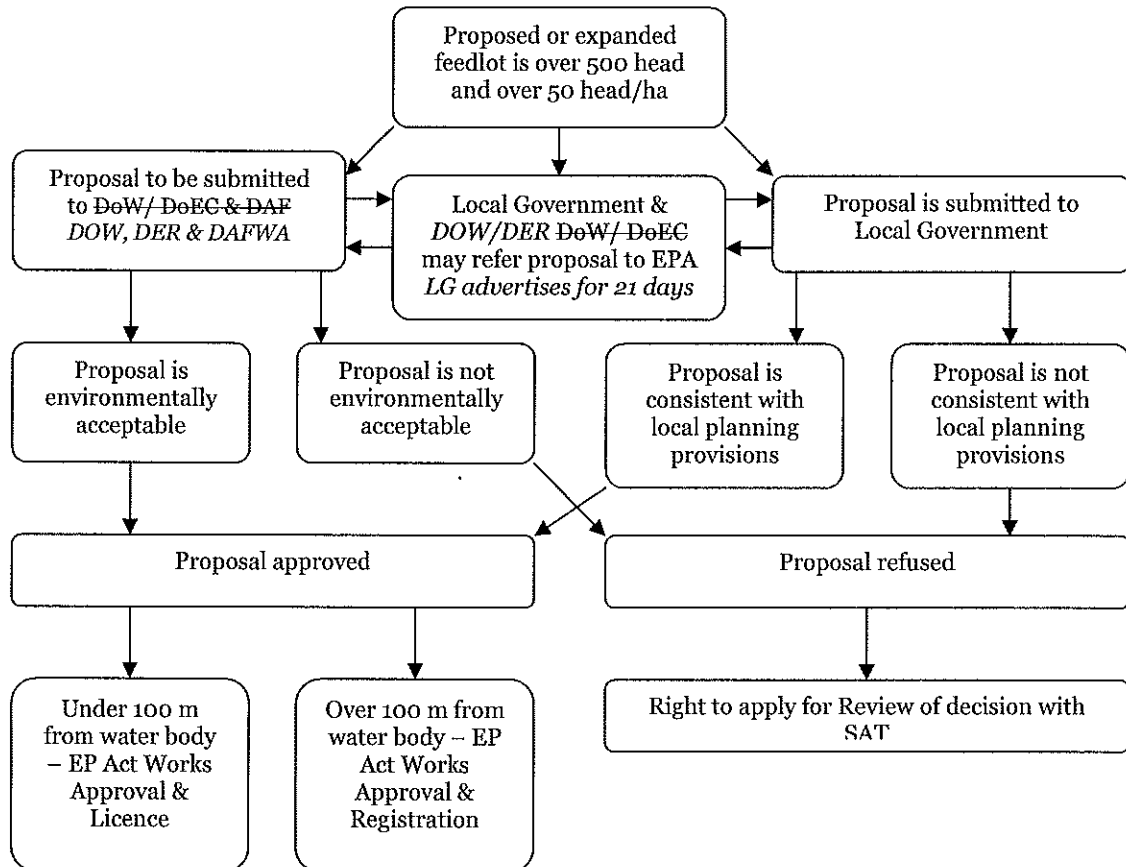


**APPENDIX ONE - APPROVALS PROCESS**

**SMALL FEEDLOTS**



**LARGE FEEDLOTS**



- DAFWA - Department of Agriculture & Food WA
- DeEC DER - Department of Environment & Conservation Regulation
- DeW DOW - Department of Water
- SAT - State Administrative Tribunal

Council

Town Planning Scheme Policy No. 16 2 - Outbuildings

Draft Town Planning Scheme Policy No. 16.2

Meeting Date: 9 December 2014

Number of Pages: 4

## Town Planning Scheme No. 3

### Draft Town Planning Scheme Policy No. 16.2.

# OUTBUILDINGS

## Definitions

An outbuilding is defined in the Residential Design Codes as 'an enclosed non-habitable structure that is detached from any dwelling, but not a garage'. Should the Residential Design Codes definition be altered, then that new definition will apply.

Cumulative floor area means the total area of all outbuildings on a lot.

A garage is defined in the Residential Design Codes as 'any roofed structure, other than a carport, designed to accommodate one or more motor vehicles and attached to the dwelling.' Should the Residential Design Codes definition be altered, then that new definition will apply.

## Objectives

1. To protect the amenity of the locality in which the outbuilding is proposed.
2. To set standards in respect to size (height and cumulative area), boundary setbacks and use of the outbuilding.

**In considering any application for approval for an outbuilding, the criteria below will be considered.**

### Policy Criteria:

- 1) This policy applies to the whole municipal district of the Shire of Plantagenet excluding Crown Reserves. It applies to all land zoned Rural, Residential, Enterprise, Rural Residential, Landscape Protection and Rural Smallholding.
- 2) For outbuildings proposed on Residential and Enterprise Zoned land, the required rear setback shall be determined in accordance with side setback calculations detailed within the Residential Design Codes.
- 3) On Residential and Enterprise Zoned land an outbuilding shall not be sited on a lot nearer to the frontage of the lot than the setback of the building to which it is appurtenant, or less than half the front setback from any other street boundary of the lot, other than in accordance with

- the minimum standards as stated in the Residential Design Codes and Building Code of Australia.
- 4) An outbuilding may be built on a boundary of a lot following receipt by the Council of written approval from the adjoining landowner stating no objections to the construction of an outbuilding on the boundary with the proviso that no openings are located in the wall on the boundary and Building Code of Australia standards are met.
  - 5) The Council will consider the visual amenity of residential areas and the safety of pedestrians and overshadowing when determining approvals for outbuildings to be located on a lot boundary.
  - 6) Outbuildings proposed for Residential and Enterprise Zones are limited to being single storey with a maximum wall height of 3.6m and a maximum cumulative total floor area of 100m<sup>2</sup>.
  - 7) Outbuildings proposed for Rural Residential and Landscape Protection Zones are limited to have a maximum wall height of 4.2m and a maximum cumulative total floor area of 200m<sup>2</sup>.
  - 8) Outbuildings proposed for Rural Smallholding Zones are limited to have a maximum wall height of 4.2m and a maximum cumulative floor area of 300m<sup>2</sup>.
  - 9) The Council may approve proposals for outbuildings where they exceed the above standards by up to 20% on the basis that adjoining owners support has been received and the outbuilding will not have an adverse visual impact on the amenity of the locality. The approval can include conditions which may limit floor area, height or specific external colours and finishes.
  - 10) Outbuildings proposed for Rural Zones are not limited in respect to wall height or cumulative floor area.
  - 11) In respect to outbuildings proposed for vacant Residential, Enterprise, Rural Residential, Landscape Protection or Rural Smallholding lots, the Council will not allow their use for residential, commercial or industrial purposes. Written confirmation in the form of a Statutory Declaration or similar to this effect may be required of the property owner in making such an application.
  - 12) Pre-fabricated garden sheds, cubby houses, kennels and other animal enclosures (such as aviaries, but excluding stables) less than 10m<sup>2</sup> in total aggregate area and less than 2.4m in height (measured from natural ground level) are exempt from this policy provided they are located to the rear of the residence.
  - 13) A building permit will be required for outbuildings in all zones.

This Town Planning Scheme Policy No. 16.2 supersedes Town Planning Scheme Policy No. 16.1.

Adopted on ..... in accordance with clause 7.6 of Town Planning Scheme No. 3.

Council

Art Loan Agreement - Renewal

Art Loan Agreement – CRC Acquisitives

Meeting Date: 9 December 2014

Number of Pages: 8

## Art Loan Agreement

Lender Shire of Plantagenet  
 Address PO Box 48  
 Mount Barker WA 6324  
 Telephone (08) 9892 1111  
 Facsimilie (08) 9892 1100

Contact Person Rob Stewart  
 Position Chief Executive Officer

Borrower Mount Barker Community Resource Centre  
 Address Lowood Road  
 Mount Barker WA 6324  
 Telephone (08) 9851 2674

Contact Person Stephen Shoebridge  
 Position Manager

Length of Loan 1 year from date of signing

Total Estimated Value of the Collection \$12,280.00  
 Total Pieces in Collection 27

### Collection Details

Cataloguing Details	ACC 08
Artist	BRIERLEY Kathleen C
Title	The Sawdust Kiln, Mt Barker
Date	Undated
Medium	Watercolour on paper
Dimensions	20 x 22 cm
Estimated Value	\$500.00

Cataloguing Details	ACC 16
Artist	EBATARINJA Walter
Title	Near Hermannsberg Mission NT
Date	Undated
Medium	Watercolour on paper
Dimensions	33 x 36 cm
Estimated Value	\$2,500.00

Cataloguing Details	ACC 19
Artist	FRY VE
Title	Stone Building
Date	Undated
Medium	Watercolour on paper

Dimensions	24 x 34.5 cm
Estimated Value	\$100.00

Cataloguing Details	ACC 20
Artist	GALLOP Herbert Reginald
Title	The Picnic, Hunter River
Date	Undated
Medium	Oil on board
Dimensions	37 x 44.5 cm
Estimated Value	\$1,500.00

Cataloguing Details	ACC 28
Artist	JOHNSON Rae
Title	Conflict
Date	Undated
Medium	Oil on Board
Dimensions	44 x 57 cm
Estimated Value	\$100.00

Cataloguing Details	ACC 29
Artist	JOHNSON Rae
Title	Rocky Landscape
Date	Undated
Medium	Oil on masonite board
Dimensions	61 x 78 cm
Estimated Value	\$150.00

Cataloguing Details	ACC 30
Artist	JOHNSON Rae
Title	Threatening Weather
Date	Undated
Medium	Oil on board
Dimensions	44 x 57 cm
Estimated Value	\$250.00

Cataloguing Details	ACC 31
Artist	JONES-REDMOND Daphne
Title	The White Door
Date	Undated
Medium	Oil on canvas board
Dimensions	44 x 57 cm
Estimated Value	\$100.00

Cataloguing Details	ACC 48
Artist	ROHAN Peter
Title	Relics of Batteries, Kendenup
Date	Undated
Medium	Oil on board
Dimensions	44 x 59 cm
Estimated Value	\$250.00



Cataloguing Details	ACC 49
Artist	ROHAN Peter
Title	Old Police Station and Lockup
Date	1977
Medium	Oil on board
Dimensions	44 x 59 cm
Estimated Value	\$250.00

Cataloguing Details	ACC 53
Artist	SAYER Nancy
Title	Paperbarks
Date	Undated
Medium	Oil on canvas board
Dimensions	36 x 44 cm
Estimated Value	\$250.00

Cataloguing Details	ACC 56
Artist	TERREN Rona
Title	The Gap (Sea Cliffs)
Date	1964
Medium	Oil on masonite board
Dimensions	85 x 58.5 cm
Estimated Value	\$150.00

Cataloguing Details	ACC 68
Artist	BOURKE Mary
Title	Untitled
Date	Untitled
Medium	Watercolour on paper
Dimensions	32 x 40 cm
Estimated Value	\$150.00

Cataloguing Details	ACC 69
Artist	KELLY Bella
Title	Untitled (Carrolup Landscape)
Date	1989
Medium	Oil on canvas board
Dimensions	45 x 60 cm
Estimated Value	\$250.00

Cataloguing Details	ACC 70
Artist	PENNINGTON Louise
Title	Spring Flowers
Date	1991
Medium	Watercolour on paper
Dimensions	56 x 76 cm
Estimated Value	\$250.00

Cataloguing Details	ACC 71
Artist	PENNINGTON Louise
Title	Spring Flowers
Date	1991
Medium	Watercolour on paper
Dimensions	56 x 76 cm
Estimated Value	\$250.00

Cataloguing Details	ACC 72
Artist	FOEKEM Willemina
Title	Red and Green Composition with Persimmons
Date	1993
Medium	Pastel on paper
Dimensions	55 x 52 cm
Estimated Value	\$150.00

Cataloguing Details	ACC 73
Artist	SUNDSTROM Pat
Title	Silver Day
Date	1994
Medium	Pastel on paper
Dimensions	44 x 66 cm
Estimated Value	\$150.00

Cataloguing Details	ACC 74
Artist	WATKINS Margaret Elisabeth (Betsie)
Title	And the Stock Whips Ring Out
Date	1995
Medium	Pastel on paper
Dimensions	44 x 78 cm
Estimated Value	\$500.00

Cataloguing Details	ACC 75
Artist	FERGIE H
Title	The Old Jail
Date	1996
Medium	Watercolour on paper
Dimensions	56 x 74 cm
Estimated Value	\$150.00

Cataloguing Details	ACC 76
Artist	WATKINS Margaret Elisabeth (Betsie)
Title	Soft Light Cove
Date	1997
Medium	Pastel on paper
Dimensions	44 x 78 cm
Estimated Value	\$500.00

Cataloguing Details	ACC 77
Artist	GARRET Maxine

Title	Winter, Reedy Creek
Date	1999
Medium	Watercolour on paper
Dimensions	40 x 60 cm
Estimated Value	\$200.00

Cataloguing Details	ACC 78
Artist	SOUNNESS M
Title	Untitled Landscape
Date	2000
Medium	Watercolour on paper
Dimensions	48 x 71 cm
Estimated Value	\$300.00

Cataloguing Details	ACC 79
Artist	TYRER Kim
Title	Stitching Landscape
Date	2000
Medium	Mixed Media
Dimensions	55 x 72 cm
Estimated Value	\$750.00

Cataloguing Details	ACC 80
Artist	NEWBURY Bronwyn
Title	Untitled Landscape
Date	2001
Medium	Pastel on paper
Dimensions	26 x 66 cm
Estimated Value	\$350.00

Cataloguing Details	ACC 82
Artist	DUL Jennifer
Title	Banksias in Profussion
Date	Undated
Medium	Watercolour on paper
Dimensions	50 x 90 cm
Estimated Value	\$750.00

Cataloguing Details	ACC 84
Artist	COLBUNG Charles
Title	Family Bonds, Overcoming Difficulties of the Past, Moving Forward Positively to be There
Date	2007
Medium	Acrylic on canvas
Dimensions	102 x 76 cm
Estimated Value	\$1,000.00

Cataloguing Details	ACC85
Artist	DOLPHIN Andy
Title	Untitled

Date	Undated
Medium	Acrylic on board
Dimensions	43 x 70 cm
Estimated Value	\$200.00

Cataloguing Details	ACC 86
Artist	ALLEN Ella
Title	The Weir in the Rain
Date	Undated
Medium	Oil on canvas
Dimensions	46 x 56 cm
Estimated Value	\$280.00

The undersigned agree that the collection details above are an accurate account of the art collection on loan to the Mount Barker Community Resource Centre.

SIGNATURE OF LENDER \_\_\_\_\_

POSITION

DATE

SIGNATURE OF BORROWER \_\_\_\_\_

POSITION

DATE

## **Loan Agreement Conditions**

The Lender (Shire of Plantagenet) hereby agrees to lend and the borrower (Mount Barker Community Resource Centre) hereby agrees to borrow the said Works of Art in accordance with the following terms and conditions during the period of the Loan Agreement.

1. It is expected that the borrower will exercise the same level of care in respect to loans as it does in the safekeeping of comparable property of its own;
2. Loans shall remain in the possession of the borrowing institution, for the time specified on the face of this loan agreement, but may be withdrawn at any time by the Shire of Plantagenet;
3. The Lender will maintain adequate insurance coverage, and will insure the total estimated amount of the collection as indicated on the face of this loan agreement against all customary risks of physical loss or damage from external causes while on location for the period of the loan;
4. The Borrower will be responsible for the payment of any excesses should any insurance claim be lodged;
5. The period of the loan will be as stated unless a written agreement is entered into;
6. The borrower agrees to keep the objects in the same repair and condition as at present and shall not permit any repair or alteration to its present condition or painting of the object without the prior approval in writing of the lender;
7. Damage, whether in storage, transportation or exhibition, and regardless of who may be responsible, shall be communicated to the Shire of Plantagenet immediately;
8. The borrower agrees not to assign over, nor in any way dispose of or part with, possession of the said object or any part thereof without the consent in writing of the lender;
9. The borrower must obtain necessary copyright consent (if any) to reproduce and photograph the collection for publicity, lending, sale and educational purposes; and
10. Upon termination of the loan the borrower will return the work to the lender, at the address specified on the front of this form.

The undersigned agree to the terms and conditions set out above.

SIGNATURE OF LENDER \_\_\_\_\_

POSITION

DATE

SIGNATURE OF BORROWER \_\_\_\_\_

POSITION

DATE

Council

Audit Report - Year Ending 30 June 2014

Audit Report

Meeting Date: 9 December 2014

Number of Pages: 7

2 December 2014



Attn: Rob Stewart  
Chief Executive Officer  
Shire of Plantagenet  
PO Box 48  
MT BARKER WA 6324

Dear Councillors,

**Audit for the year ended 30 June 2014**

We are pleased to report that our audit of the Shire of Plantagenet's financial statements and records for the year ended 30 June 2014 is now complete.

Accordingly we enclose a signed copy of the financial statements and audit certificate for your attention.

We confirm that we will arrange for one copy to be forwarded directly to the Department of Local Government, and the Shire President on your behalf.

Prior to reporting findings for Council and Management of the nature of audit tests conducted. The work undertaken by us to form an opinion is permeated by judgment, in particular regarding the nature, timing and extent of the audit procedures for gathering of audit evidence and the drawing of conclusions based on the audit evidence gathered.

In addition, there are inherent limitations in any audit. These include the use of testing, collusion and the fact that most audit evidence is persuasive rather than conclusive. As a result, our audit provides reasonable – not absolute – assurance that the financial systems of the Shire of Plantagenet are functioning reliably.

In general we found the financial statements presented for audit were well prepared and supporting audit papers were complete and readily available.

We undertook a complete assessment of the Shire's financial systems and assessed areas of risk.

We are pleased to report that this review confirmed the strong internal controls within the financial and reporting systems of the Shire of Plantagenet.

.../3

70-74 Frederick Street · PO Box 494, ALBANY WA 6331  
E info@lincolns.com.au W lincolns.com.au  
T (08) 9841 1200 F (08) 9842 1034

**Comment on Financial Position**

The following table compares your financial ratios (note 19) to standards prescribed by the Local Government Regulations:

Ratio	Description	Result	Prescribed Standard
Current Ratio	Indicates the Shire's ability to meet short term debt obligations.	0.650	The standard is met if the ratio is greater than 1.
Asset Sustainability Ratio	Indicates that the Shire is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.	1.178	The standard is met if the ratio is 0.9 or higher.
Debt Service Cover Ratio	Indicates the Shire's ability to repay its debt including lease payments.	4.250	A basic standard is met if the ratio is greater than or equal to 2. An advanced standard is met if the ratio is greater than 5.
Operating Surplus Ratio	Indicates the Shire's ability to cover its operational costs and have revenues available for capital funding or other purposes.	(0.258)	A basic standard is met between 0.01 and 0.15. An advanced standard is met if the ratio is greater than 0.15.
Own Source Revenue Coverage Ratio	Indicates the Shire's ability to cover its costs through its own revenue efforts.	0.677	A basic standard is met if the ratio is between 0.4 and 0.6. Intermediate standard is between 0.6 and 0.9. An advanced standard is met if the ratio is greater than 0.9.
Asset Consumption Ratio	Measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost	0.188	The standard is met if the ratio is 0.5 or greater. The standard is improving if the ratio is between 0.6 and 0.75.
Asset Renewal Funding Ratio	Measures the ability of the Shire to fund its projected asset renewal/replacements in the future.	0.970	The standard is met if the ratio is between 0.75 and 0.95. The standard is improving if the ratio is between 0.95 and 1.05.



Other Matters

We refer you to the attached audit observations and comments schedule.

In conclusion we take this opportunity to thank John, Brendan and your administration staff for their pleasant and co-operative assistance throughout the audit.

Should there be any matters that you would like to discuss further please do not hesitate to contact us.

Kind Regards



Russell Harrison  
Partner

Enc

Matter	Present Procedure Finding	Recommendation	Deputy CEO's Comment										
Rate Debtors	<p>A detailed report of rates receivable as at year end reconciled to the general ledger was not available for audit. We understand that the Civic Authority software does not enable this report to be run at a later date, as numerous adjustments are made as at year end. The rates trial balance subsidiary ledger as at 30 June 2014 shows \$276,791.01.</p> <p>The general ledger shows:</p> <table border="0"> <tr> <td>Current Rates</td> <td>\$228,077.21</td> </tr> <tr> <td>Current ESL</td> <td>\$ 5,358.55</td> </tr> <tr> <td>Non Current Rates</td> <td><u>\$ 42,789.03</u></td> </tr> <tr> <td>Total Rates</td> <td>\$276,224.79</td> </tr> <tr> <td>Variance</td> <td>\$ 566.22</td> </tr> </table> <p>We undertook alternative testing to support the asserted balance of rate debtors in the general ledger.</p>	Current Rates	\$228,077.21	Current ESL	\$ 5,358.55	Non Current Rates	<u>\$ 42,789.03</u>	Total Rates	\$276,224.79	Variance	\$ 566.22	<p>Whilst we did not consider that the variance was material, we recommend that the final rates general ledger balance at close off be reconciled to the rates trial balance to ensure accuracy of the ledger. All reports are to be retained.</p>	<p>As part of future year end processes, the relevant detailed rates outstanding report will be run and kept in electronic format to ensure that the reconciliation to General Ledger balances can be verified.</p>
Current Rates	\$228,077.21												
Current ESL	\$ 5,358.55												
Non Current Rates	<u>\$ 42,789.03</u>												
Total Rates	\$276,224.79												
Variance	\$ 566.22												
Creditors	<p>The creditors ledger records creditors exclusive of GST. Accounting policy notes and generally accepted accounting principles require that the creditors balance be reported inclusive of GST. We note that this anomaly does not impact on the current ratio because the GST liability is similarly understated.</p>	<p>Whilst we did not consider that the variance was material, we recommend that the creditors and debtors ledger report payables and receivables inclusive of GST.</p>	<p>As part of future annual report preparation, an adjustment will be made to reflect creditor and debtor figures inclusive of GST.</p>										
Non Current Rates	<p>In accordance with Accounting Standards AASB 101 para 66, Council is required to classify as non current any rates which are not considered to be collectible within twelve months.</p> <p>Prior to making any adjustment in this regard we need to consider the amount and likelihood of collection within 12 months of year end.</p>	<p>We recommend that at year end, for financial reporting purposes, Council make an informed estimate of what portion of rates outstanding are considered collectible within twelve months. We request that we then be contacted to make a determination as to materiality.</p>	<p>As part of future annual report preparation, an estimate of what portion of rates outstanding can be collected within twelve months will be made. The Audit Team will be advised in order to determine materiality.</p>										

**INDEPENDENT AUDITOR'S REPORT  
TO THE RATEPAYERS OF THE SHIRE OF PLANTAGENET**



***Report on the Financial Report***

We have audited the accompanying financial report of the Shire of Plantagenet, which comprises the balance sheet as at 30 June 2014, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

***Management's Responsibility for the Financial Report***

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud and error.

***Auditor's Responsibility***

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by council, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Independence***

In conducting our audit, we have followed applicable independence requirements of Australian professional ethical pronouncements.

**INDEPENDENT AUDITOR'S REPORT  
TO THE RATEPAYERS OF THE SHIRE OF PLANTAGENET**

*Auditor's Opinion*

In our opinion the financial report of the Shire of Plantagenet is in accordance with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), including:

- (a) giving a true and fair view of the Shire's financial position as at 30 June 2014 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

*Other Matters*

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- (a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- (b) No matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- (c) All necessary information and explanations were obtained by us.
- (d) All audit procedures were satisfactorily completed in conducting our audit.
- (e) In relation to the Supplementary Ratio Information presented at page 54 of this report, we have reviewed the calculations as presented and in our opinion these are:
  - i) Based on verifiable information; and
  - ii) Reasonable assumptions.



Russell Harrison, Partner

Lincolns Accountants and Business Advisers

70 - 74 Frederick Street, Albany WA

Dated this 2<sup>nd</sup> day of December 2014.