

# RELATED PARTY DISCLOSURES

## Purpose

This policy specifies the Shire of Plantagenet's (the Shire's) Key Management Personnel, who are subject to disclosure under the requirements of Accounting Standards Board 124 - Related Party Disclosures, and to define ordinary citizen transactions, which are exempted from reporting.

## Policy

1. In regard to the requirements of Australian Accounting Standards Board 124 - Related Party Disclosures, the Council will:

### 1.1. Specify the following as Key Management Personnel:

- a) All Council Members
- b) Chief Executive Officer
- c) Deputy Chief Executive Officer
- d) Executive Manager Corporate & Community Services
- e) Executive Manager Development & Regulatory Services
- f) Executive Manager Infrastructure & Assets
- g) Manager Community and Recreation Services

### 1.2. Exempt the following transactions from reporting:

- a) Paying rates and Emergency Services Levy (and associated charges and interest).
- b) Fines.
- c) Use of Shire owned facilities such as the Recreation Centre, Mount Barker Swimming Pool, Mount Barker Library, halls, public buildings, parks, ovals and other public open spaces (whether charged a fee or not).
- d) Attending Council functions that are open to the public.

<b>Document Control</b>			
<b>Owner</b>	Chief Executive Officer	<b>Division</b>	Corporate & Community Services
<b>Reviewer</b>	Executive Manager	<b>Approval</b>	Council
<b>Document Compliance</b>			
<b>Legislation</b>	<i>Local Government Act 1995</i>		
<b>Other</b>	Accounting Standards Board 124 - Related Party Disclosures		
<b>Document Management</b>			
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