



Councillor Information Bulletin

For the Ordinary Council Meeting
held on Thursday 28th September 2023

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SHIRE OF WESTONIA

September/Oct 23

Date & Time	What	Where	Who
Thursday 28 September	Council Meeting & Retiring Councillor Function	Chambers/Jimmys Chinese	Councillors, Senior Staff
Friday 29 September	Official Opening Bowling Stadium	Stadium	Community
Thursday 19 October	Council Meeting	Chambers	Councillors, Senior Staff

CEO'S REPORT

- **GENERAL MATTERS**

- I would like to take this opportunity to thank retiring Councillors Day & Corsini for their support, initially in my appointment and during my time as CEO. Your contribution to Westonia has been significant and is valued and appreciated by the community.
- Coordinated final preparation works for the Westonia Bowling Stadium and Greens and official opening to be held on Friday 29th September.
- The Westonia Progress Association Fuel Depot has finally been commissioned and is receiving healthy usage from the community and visitors.



- Nurse Practitioner application was submitted to WAPHA for consideration.
- LRCIP Phase 4 application submitted and has since been approved.
- CSRFF application for the Swimming Pool Upgrade has been submitted to the Department of Sport & Recreation for consideration.
- I participated along with Cr Geier in the WNE SRRG zoom meeting held on Tuesday 22 August.
- I participated in a LEMC zoom meeting held on Thursday 24 August.
- Assisted with preparation works for the Warralakin to Westonia Walk activities.
- Provided amendments to the Westonia Bowling Club Liquor License application.
- Sent out invitations to Rick Wilson, Mia Davies, Bowls WA President, neighboring Shires and bowling Clubs and community to official opening of Bowls Stadium and Greens.
- Participated in Zoom meeting with representative from Commonwealth Bank on future banking arrangements.
- Spoken with Evan Maddock regarding 25 year anniversary of History book launch and the desire to obtain all research documentation for archive.
- Attended along with L Geier a CEACA Board meeting held in Merredin on Monday 4 September.
- Attended along with Cr Crees a WEROC Board meeting held in Merredin on Monday 4 September.
- Attended 90th birthday celebration for Mrs Streich at the Wanderers Stadium.
- Coordinated visiting Signwriters who visited town to repaint existing street signs that were looking pretty weathered and faded.



- Participated in radio interview on ABC regional radio discussing the mannequin collection we have

in the Hood Penn Musuem.

- **DELEGATED AUTHORITY ACTIONS**

- Nil.

- **ROADCREW**

- Winter grading has been completed for the season with only a couple of roads in the north of the shire missing out. (Refer Attachment).
- A weed spraying program was completed this year on various roads particularly the bitumen sealed routes in the shire. (Refer Attachment)
- The construction crew have completed the 3.5km re-sheeting project on Masefield Road and will be relocating back to town to commence the 4km reconstruction of DellaBosca Road.
- The water tanks at the Baladjie and Elachbutting rocks have been refilled.

- **TOWN**

- Town crew have been busy cleaning up after the construction at the Bowling Green in preparation for the official opening ceremony.
- Clean up of cemetery and digging of grave for funeral.
- Home Care Services provision for various clients.

- **ENVIRONMENTAL HEALTH & BUILDING MATTERS**

Nil

- **PLANT HOURS**

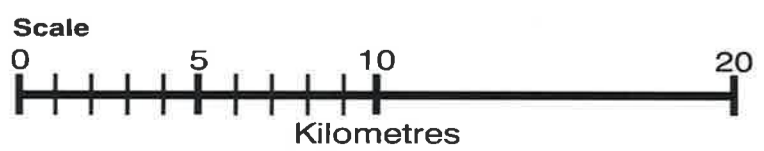
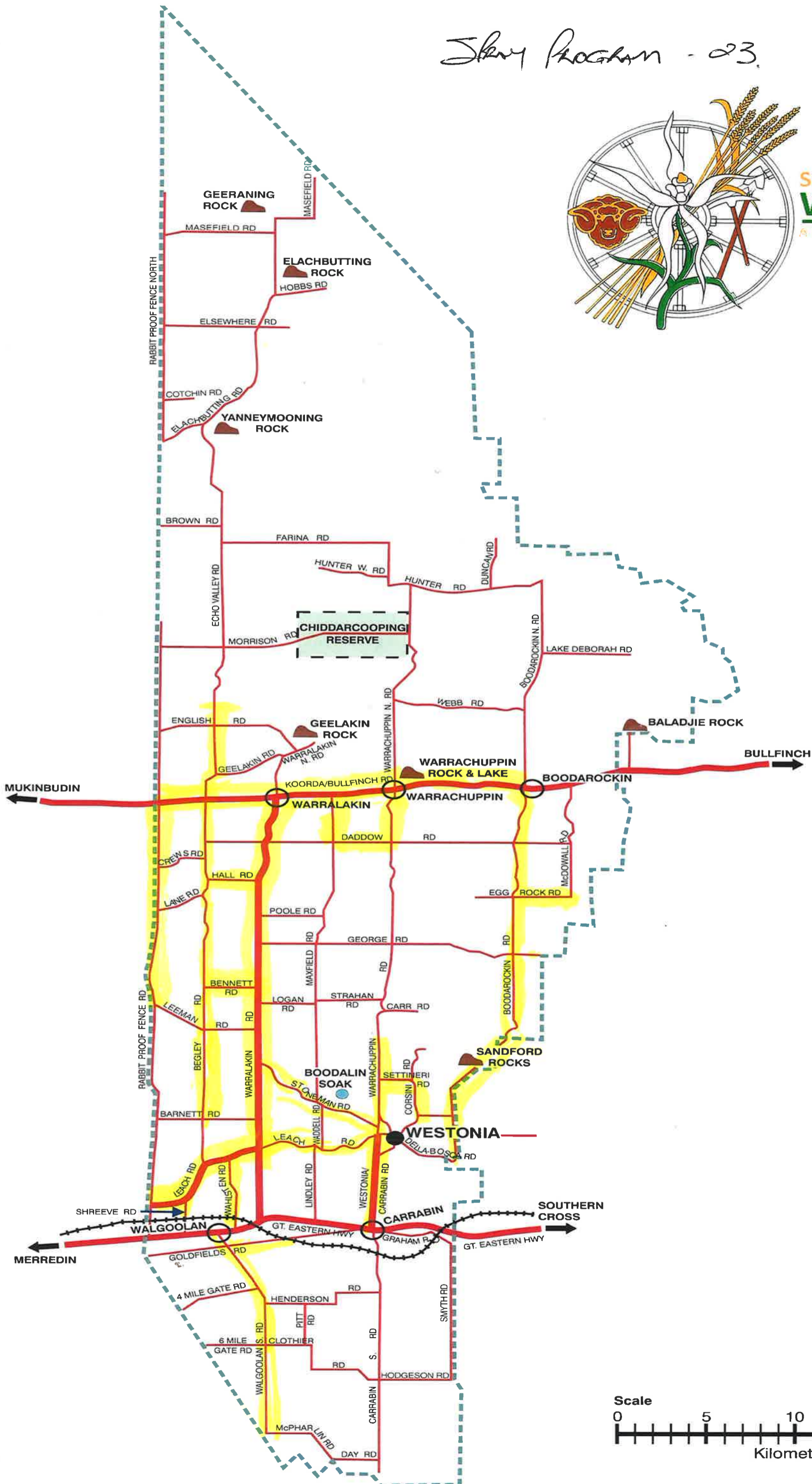
The following is a list of plant and vehicle kilometre and hour readings for the period ending 1.9.23

Item		1.8.23	1.9.23
P1	<i>CAT 140 GRADER</i>	1,734hrs	1,873hrs
P2	<i>CAT 12M GRADER</i>	8,032hrs	8,124hrs
P3	<i>PRIME MOVER (OLD FREIGHTLINER)</i>	221,148kms	221,934kms
P4	<i>ROAD TRAIN (NEW FREIGHTLINER)</i>	102,185kms	102,333kms
P5	<i>JOHN DEERE LOADER</i>	4,555hrs	4,569hrs
P6	<i>CAT ROLLER (SKIP)</i>	1,121hrs	1,213hrs
P7	<i>MINI-EXCAVATOR</i>	1,064hrs	1,076hrs
P8	<i>TELEHANDLER JCB</i>	2,597hrs	2,644hrs
P9	<i>TOYOTA (GRADER UTE)</i>	25,971kms	28,440kms
P10	<i>mitsubishi CANTER</i>	10,218kms	11,558kms
P11	<i>TOYOTA HILUX (GARDENER) WT 35</i>	100,066kms	100,346kms
P12	<i>JOHN DEERE (5100)</i>	2,532hrs	2,540hrs
P14	<i>TOYOTA LANDCRUISER GXL (CEO)</i>	24,111kms	25,759kms
P15	<i>TOYOTA HILUX D/CAB (W/SUPER)</i>	14,031kms	18,672kms
P16	<i>TOYOTA RAV4 (ADMIN)</i>	89,623kms	90,123kms
P17	<i>TOYOTA HILUX DUAL CAB</i>	22,453kms	23,768kms
P19	<i>FAST ATTACK</i>	16,735kms	16,735kms
P20	<i>FIRE TRUCK</i>	6,795kms	6,795kms
P18	<i>WESSY BUS</i>	140,808kms	141,693kms
P22	<i>KUBOTA RIDE ON MOWER (OVAL)</i>	2,033hrs	2,038hrs
P23	<i>TOYOTA MINI-BUS (WT COM V)</i>	37,444kms	39,111kms
P24	<i>CAT ROLLER (LOLA)</i>	1,568hrs	1,720hrs
P25	<i>MICK's BEAUT UTE</i>	163,333kms	164,144kms
P27	<i>TOYOTA PRADO GXL (DCEO)</i>	11,278kms	14,043kms

Shire Program - 23.



SHIRE OF
WESTONIA
A vibrant community lifestyle



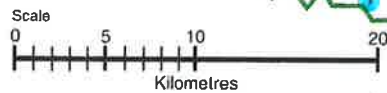
Winter Grading
2023.



ELACHBUTTING ROCK



EDNA-MAY MINE LOOKOUT



COMMUNITY DEVELOPMENT AND WELLBEING REPORT

COMMUNITY DEVELOPMENT REPORT

Walk 2 Wellness Challenge Warralakin to Westonia 16th September 2023

CBH Start: CBH were generous in providing the venue for our starting point of the 40km Challenge, the residential hut was opened for registrations. Col Coight, (Russell's younger brother) opened the day and after a minute's silence for all those that are no longer with us, a shotgun start and leading the charge was the founding member Mick Fox and his family followed by the Hood Penn gang.

Check Point 1: Poole Rd Gravel Pit, after the first leg was completed, participants welcomed a refreshing cold drink and snacks, whilst the front runners waited for the rest of the field to catch up there were plenty of games set up and a little quiz for each team to complete. After much deliberation the most creative team answers go to Chaffing the Dream, a couple of their answers were. Name 3 Meat Alternatives?: *Tofu, veggies and beer*, What simple Cancer test can save your life? *Feel ya Ti.s*, What is the best way to avoid UV radiation to your eyes? *Shut your eyes* and the clanger of the day What local organisation raises awareness for men's health and wellbeing? *The Pub*.

Check Point 2: Brad Penny Farm Homestead greeted the folks with a scrumptious sausage sizzle to feed the hungry bellies. A tree was handpicked by Brad Penny and Col Lindley to paint blue and all participants and bystanders were encouraged to paint their hand blue and leave a print on the tree. Thank you to Warakirri Cropping who supplied the painting resources for the blue tree.

Check Point 3: a regroup was held on the corner of Boodarockin and Boundary Rd so all teams could walk the last two kms and cross the finish line together via Wolfram St and Westonia Tavern the finish line 40 years ago, everyone had crossed over the Cement St cattle grid finish line by 5pm extremely exhausted and very thirsty, once inside the rec centre everyone could rest their blisters and aching body parts and enjoy a refreshment or 10 and nibbles.

Guest Speakers: Mick Fox welcomed everyone and opened the night with a reminiscent speech of how the day transpired 40 years ago, he then handed over to our guest speaker Danny Green who was kind enough to return to his roots and deliver a memorable speech and engaged with the crowd to answer their questions.

Auction: We had 31 donated auction items up for grabs, we were lucky enough to have auctioneer Pedro Sippe and scribe Allanah Richards at the helm to ensure the auction stayed on track. The first 10 items were part of a mystery reverse auction organised by Bob and Joyce Hood Penn with all winners stoked with their mystery purchases. Once the fun auction was over the serious bids started to come in hot with a plethora of highly sort after items the total money raised from the combined auctions came to **\$ 14,590**.

Raffle: We had 3 raffle prizes in the draw. Congratulations to Mikayla DeMol on winning 1st prize a Companion 45lt Transit Fridge and Cover donated by Wessy Contracting, Mackenzie Lockyer 2nd prize Lambretta Ladies Watch donated by Leon Baker Jewellers and Brad Penny 3rd prize \$150 Vouchers, Keramos items and Toy donated by McIntosh & Sons, Keramos. Funds raised **\$ 867**

Food: An amazing spread was put on for all the weary folks Uncle Diesels Smoke n Grill provided a great selection of BBQ meats smoked onsite with their trusty smoker Rusty (cheers Rusty), Ramelius Resources and Edna May Village camp supplied beautiful salads and desserts. The work and effort put in by all the caterers was second to none and was the talking point for many days after. The Westonia Community Co Op made a great selection of platters for all to enjoy. With the generous sponsorship by CBH, Merredin Harvest Fresh and Harcher Wheatbelt who donated all food and drinks during the day.

Entertainment: Our very own Sophie Jane and her forever faithful groupie Brendan Crees with

his prowess of persuasion lead what troops were still standing to the dance floor to end night.

Thankyous: As always events are not possible without the support and commitment of volunteers, this event ran over 15 hours, spread over 5 locations, the teamwork needed to pull this off was enormous. Thank you so much to our committee members who over the past 6 months have gathered sponsorship, auction items, and a special mention to Colin and Coralie Lindley, Bob and Joyce Hood-Penn who put in extensive hours leading up and on the day, Kevin Paust who coordinated the shire crew in the setup of equipment, traffic management and making sure everything was returned at the end thanks Kevy for providing Chan, Stace, Asha and Lani with a much needed belly laugh at the end of the day we hope your ticker is ok? Rohan and Karin Day who represented St Johns Ambulance Service and assisted the weary throughout the day. Thank you to our amazing 45 sponsors with out your commitment we would have not raised just over \$ 26K for our chosen Charities.

And finally congratulations to the 30 teams (186 people) who descended on Warralakin to tackle the 40 km Challenge. By bike, on foot, running or walking, people of all ages completed this challenge to the best of their ability. No one could have predicted the amount of support this event generated it is truly humbling to see the lengths people will go to for charity.

In summary the purpose of this event was to celebrate the 40-year anniversary of the inaugural event, gather the community together to promote our health and wellbeing and to fundraise for some extremely important health programs.

There was a profit margin between all expenses incurred and income from sponsorship, registrations bookings and donations which amounted to **\$ 10,217**, combined with the auction proceeds and raffle money equates to a grand total of **\$ 25,674** that will be distributed to the following organisations.

Blue Tree Project \$TBC

Regional (Wheatbelt) Men's Health Initiative (Pit Stop Crew) \$TBC

Cancer Council WA \$TBC

St John Ambulance \$TBC

Breast Cancer Care WA \$TBC

Stop the Coward Punch Campaign \$TBC

The Westonia Christmas Markets – we are going to hold on the main street this year and to finish we are holding a Sundowner with live music from 3pm at the Westonia Tavern on Sunday the 15th of October – We need more stall holders! The advertising campaign is well underway with Ads on MMM, the Westonian, Facebook and Insta. Check out wessyxmasmarkets on Instagram courtesy of Sophie Jane Crees.

Grant applications & award nominations submitted:

- Rural Health West Outreach program – we have applied for a continuation of funding for Nurse Practitioner Services in Westonia. WAPHA funding is finishing in June this year. We were successful which will pay for Clinic costs for Nurse Practitioner \$4,000/year for a 2 year period.
- Age-friendly Communities Connectivity Grants Program 2022-2023 (Department of Communities). Our Wellbeing officer submitted the grant would allow a program to run that aims to challenge Ageism and a reduce loneliness and improve older people's connections within their local community and more. Unfortunately was unsuccessful but we will work on more grants from November to Feb to help with wellbeing programs for 2023.

Future grant opportunities & award nominations:

- Department of LG, Sport & Cultural Industries – Active Regional Communities Grants (up to \$5000) categories; Capacity building, Event hosting and Participation. Applications open all year.

Age Care

Alchemy Technology has installed the bridging software to aid us with our billing, budgeting scheduling for the client, staff and provider. We are currently receiving training in the use of this software and will be implementing the use of statements for our clients by the end of the month. We have signed Nine clients and three more to sign on by next month or two. We are continuing to work on practices in the workplace , staffing and scheduling works to be completed. Administration requirements are growing therefore more staff are needing to get involved with the process in their prospective areas.an idea of what the Staff Jasmine & Heather -finance & reporting, Lani – administration & medical, Stacey - co-ordination, Emilie day to day personal care/social support/health activities, Kerry wellbeing/social support/activities/client follow up, Greta – support worker, Scott – gardening & maintenance. Kerrylyne French has been appointed a cleaning post and Jodie Peterson is lined up to begin taking on this role as clientele grow in this area. Continuing to deliver Meals on Wheels thanks to Ramelius Resources, Northern Rise for catering services and Lani Hale Emilie Menze, Liz Richter for donating their time to deliver three days a week.

Community activities and resources

August Activities:

1st Scrabble 4pax

2nd Local Gov. Chat with Jasmine Geier – 15 pax

3rd Hydrotherapy Pool 5pax & Bingo 10pax

4th Morning Melodies – 8 pax

8th Scrabble 6pax

9th Scones Jam & Cream @ Gallery Café – 10 pax in the evening we held Plonk & Dot Painting – 13 Pax

10th Hydrotherapy Pool 3pax & Bingo 8pax

15th Scrabble 5pax

16th Bus Trip to Muka mens shed, art gallery and lunch at the hotel – 16pax

17th Hydrotherapy Pool 4pax & Bingo 8pax

22nd Scrabble - 5 attendees

23rd Southern X mine museum and lunch @ the Club Hotel – 9 pax

24th Hydrotherapy Pool 3pax & Bingo 7pax

28th Book Club – 3 attendees

29th Scrabble cancelled due to Appointments

31st Hydrotherapy Pool 3pax & Bingo 6pax

Upcoming events and projects

Various workshops, Activities and outings for the boys, Car boot sale, Walk from Warralakin to Westonia Raise money for Mens health, Movies & Wandering Tours.

WESTONIA TOURIST PARK

The park has been unusually quiet for this period, the wildflowers have been very slow to come out this year unfortunately which more than likely is a factor in the decline in visitors

REPAIRS & MAINTENANCE

- Various minor repairs and maintenance ongoing. Focal area being bathroom maintenance (fixtures and disabled bathroom upgrade)
- Disabled toilet drainage will need some major work as tree roots have made their way into the pipes.

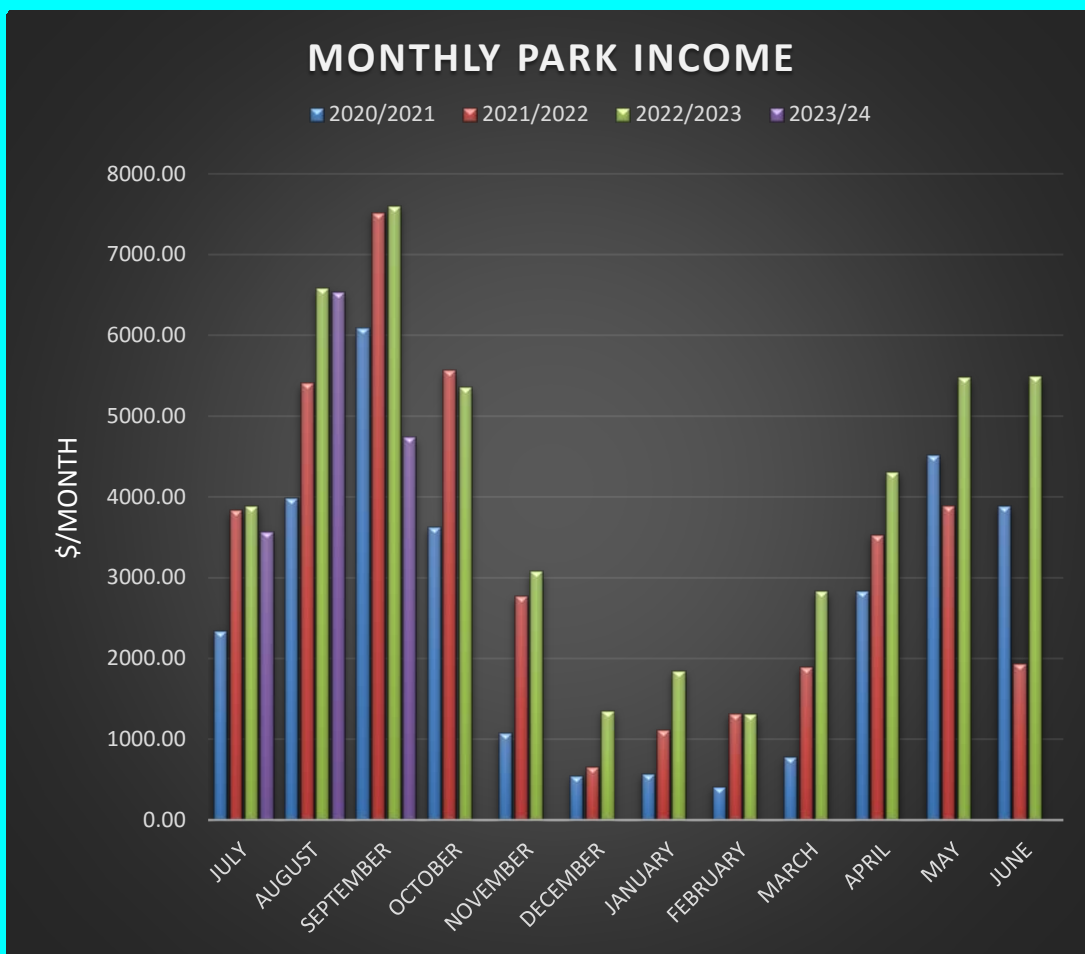
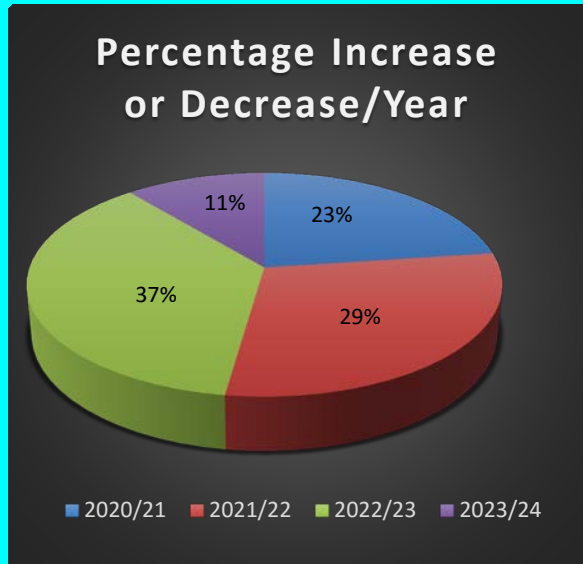
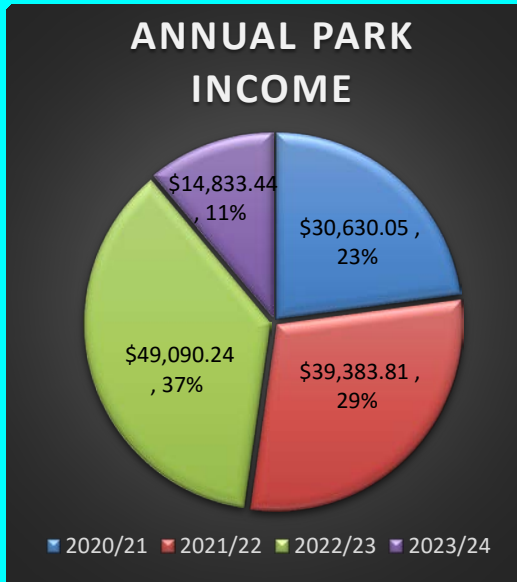
FUTURE PROJECTS

- Permanent signage required to say “If office is unattended, please ring the

caretakers phone or Shire office alternatively you can visit the Shire office during business hours Monday to Friday to complete your booking”.

- Overflow – new signs needed for sites and information sign needed to describe who to ring or see to book in and outline that you must un-hook. Defined bays might be a good idea for this area.

STATISTICS



HOOD-PENN MUSEUM

There has been a steady flow of visitors over the school holidays both parent and children were equally impressed at the displays, the farm scene is still a work in progress, small additions are being done when there is spare time.

REPAIRS & MAINTENANCE

- Various minor repairs and maintenance ongoing

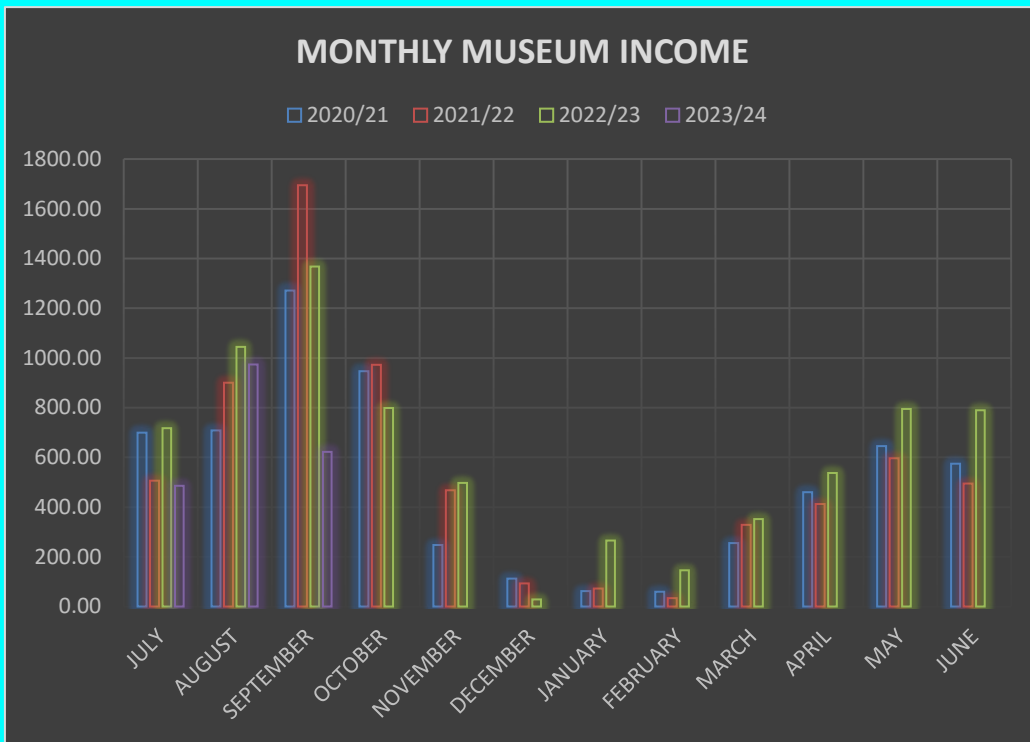
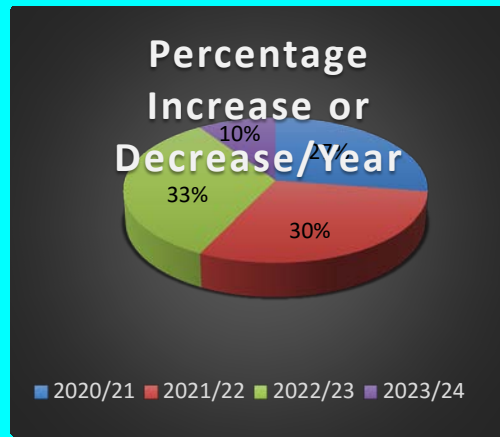
RECENT PROJECTS

- Old Truck modification for farming scene and Back drop in-place.

FUTURE PROJECTS

- New scenes to be created in the existing space of the old storage room to tell the stories of our primary industries of which Westonia was founded on.

STATISTICS





DFES Ref #: 23/174954

Dear Stakeholders,

DFES ROAD WORK REVIEW 2023: BUSH FIRES REGULATIONS 1954

The Department of Fire and Emergency Services (DFES) has completed a review of the *Bush Fires Regulations 1954* (BF Regs) regulations 24Y-24ZG, which pertain to the conditions required to conduct road works (grading and bituminising) in areas where a total fire ban has been declared.

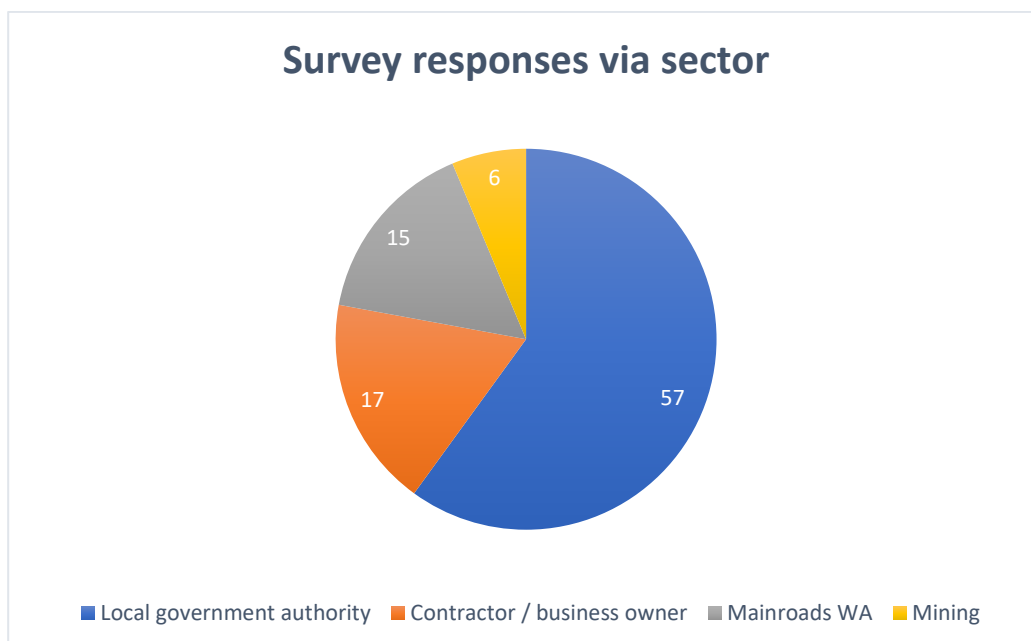
The purpose of this review was to understand the bushfire risks associated with road work activities to ensure that the regulatory scheme remains fit-for-purpose: striking an appropriate balance between the requirements of local communities and various industries to undertake those activities, with the evolving challenges posed by extreme weather events and bushfire risks in Western Australia.

CONSULTATION

In April 2023, DFES undertook broad consultation with community and industry using a survey tool that sought feedback on fire risks associated with road maintenance and construction activities, as well as to evaluate how the regulatory framework for total fire bans has impacted various stakeholders.

DFES had a high-level of engagement, with 95 responses; most from LGAs, followed by contractors, Main Roads WA, and the mining industry, as shown in the following chart.

LGAs, Main Roads WA, and road work contractors have played a critical role in providing detailed submissions as part of the review to assist DFES in understanding the issues faced across Western Australia's various regions.



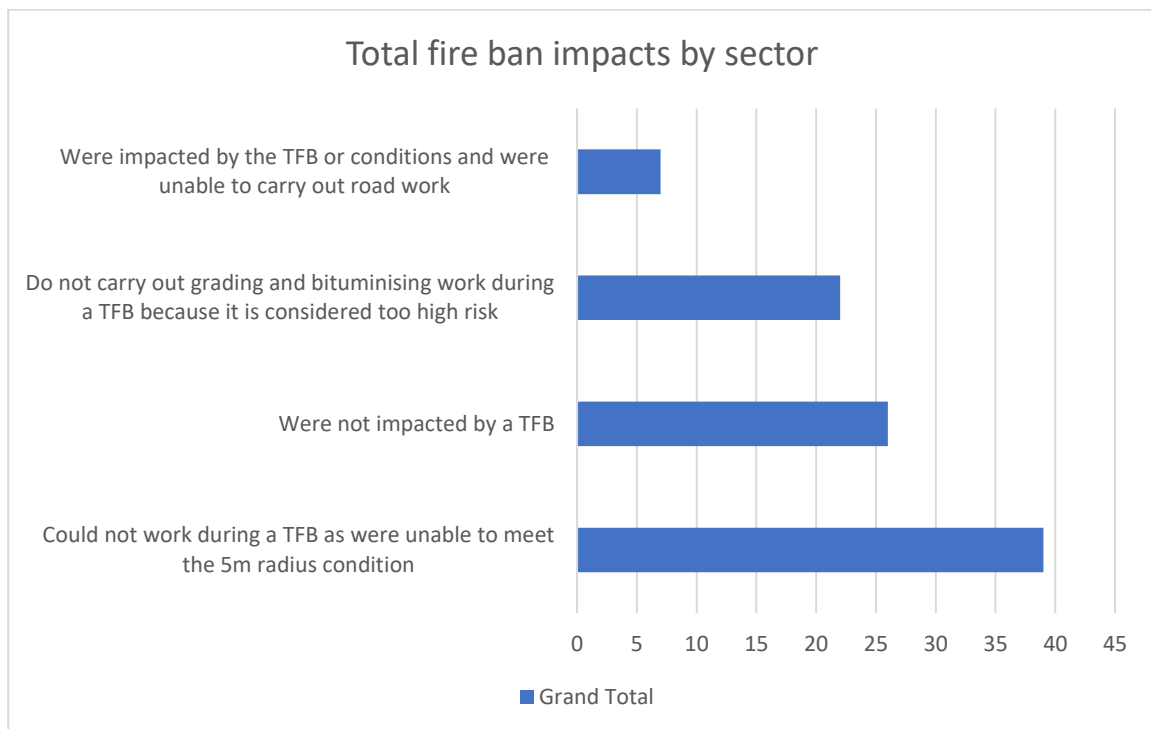
KEY FINDINGS

1. Survey responses:

Survey responses are summarised in the Chart on the following page:

- ⇒ 70 respondents confirmed that road work was impacted by a total fire ban and/or the conditions for that activity.
- ⇒ 25 respondents reported that a total fire ban had no effect on road work, citing reasons such as their ability to meet the conditions or the absence of TFBs during their work schedule.

The results and feedback from operators outside of the survey, indicate that much of the industry do not consider road work to pose a fire risk. Some consider certain activities, such as grading and bituminising, do present some fire risk depending on the location and weather conditions. Although many consider road work to be a low-risk activity, 47 percent of respondents (including 6 who chose *other*) said they were unable to perform road work during a total fire ban due to the conditions.



2. Bushfire Risks in Road Maintenance and Construction Activities:

In the last five years, DFES records show only one fire started by road work activity during a total fire ban, and only two attendances outside of a total fire ban that were linked to road work. The review revealed that the bushfire risks associated with road maintenance and construction activities are diverse, and while the regulatory requirements are appropriate in many cases, they have a negative impact on low-risk activities. The review revealed that a uniform approach to regulating road work activity was not effective.

3. Impact on Local Communities:

Local communities have experienced varying effects as a result of the regulatory framework. While some have reported improved safety measures and increased preparedness, others have encountered difficulties in meeting compliance requirements. DFES recognises the importance of striking a balance between effective regulation and community viability.

4. Impact on Stakeholders:

Stakeholders have seen both positive changes because of improved safety practices and potential disruptions as a result of compliance requirements.

Next Steps:

DFES is considering the outcomes of the review with an announcement on the preferred options for regulating road work activity imminent. DFES will engage with stakeholders at that time.

What does this mean for me?

Regulatory conditions currently in place for conducting road work during a total fire ban must continue to be followed.

Stay Informed:

To stay updated, we encourage you to visit our website and subscribe for updates [here](#), please note the subscribe button will not be available until 29 September 2023.

We appreciate your patience throughout this review process and value your continued support in building a safer community. DFES remains committed to protecting lives, property, and the environment from bushfire risks.

If you have any questions or would like further information about the review, please do not hesitate to reach out to us at regulation.compliance@dfes.wa.gov.au or 08 9395 9911.

Stay safe,

DEPARTMENT OF FIRE AND EMERGENCY SERVICES (DFES)

22 September 2023

Local Government House Trust Update

Financial Year Ended 30 June 2023

Dear Member,

Please find below the Local Government House Trust valuation for the financial year ended 30 June 2023.

Unit Value Confirmation

We confirm that the Shire of Westonia holds 2 units in the Local Government House Trust. Each unit is valued at \$20,372.38. Please note that the current unit value is based on the last audited financials for the year ended 30 June 2022. The total value of units currently held by the Shire of Westonia equals \$40,744.76

The above unit value remains current until the next annual update in early December 2023.

Application and explanation of timing

Unit values are based upon the financial report adopted annually by the Board of Management around late November after completion of the audit. Only the unit value adopted by the Board is released. This ensures consistency and integrity of what is communicated to Members. Local Governments must then apply this unit value to their year ending 30 June 2023. While creating a lag, the balance is immaterial, and the units are not tradeable securities.

Please forward this to the team responsible for completing annual financial statements and liaising with external auditors.

If you have any questions regarding this information please contact Nilpa Shah-Smith, Finance Manager - nshah-smith@walga.asn.au.



Our Ref: 8389

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Dear Mr Price

2023 LOCAL GOVERNMENT FINANCIAL AUDIT OPINIONS

As you may be aware, we have recently tabled our [Financial Audit Results – Local Government 2021-22](#) report which summarises the financial audit results for local government entity audits. In the report we noted the impact of financial reporting quality and timeliness, and the cost of delays, on the 2021-22 audit season. To address these concerns, shared by both the local government sector and my Office, we are implementing changes for the 2023 reporting season.

Timeliness

To uphold our auditor reporting obligations, we are aiming to issue most financial audit opinions for the 2023 reporting period on or around 8 December 2023.

This will enable you to discharge your statutory financial reporting responsibility to ratepayers in a timely manner (i.e. by no later than 31 December 2023). We expect your entity to be prepared and provide certified financial statements to the audit team at audit commencement. Being better prepared and audit ready should mean fewer queries from your financial auditors, which contributes to timely completion of the audit and potentially reduced audit costs.

We may not be able to attend all audit committee or general council meetings prior to issuing our audit opinion, as waiting to do so has contributed to some delays in signing our opinion in the past. However, audit exit meetings will occur as normal, and we can provide additional briefings at your council or committee meeting after our auditor's report is issued.

If key information and people are not reasonably available within the agreed schedule, we will no longer wait until the local government is ready, as we have done in prior years. Instead, we will consider our option to issue our audit opinion on the information we have available. By providing less assistance and time to help some entities 'get across the line' with their financial statements, we may issue more modified (e.g. qualified) opinions, but this will give a truer reflection of the state of financial management in the sector and is part of our efforts to contain escalating audit costs.

New audit tool and methodology

In the coming months our in-house audit teams will be implementing a new audit tool and methodology which will ultimately result in overall efficiencies for the audit process, albeit with some potentially additional audit procedures in the first year. This will ensure our financial audit methodologies remain fit for purpose and incorporate professional best practices. Sharpening the risk-based approach to audit requires our auditors to have an in-depth understanding of your entity's operations and business processes. This new audit tool and methodology will be effective for the 30 June 2024 audit for your local government, and you can expect some focused questions that may not have been asked previously to inform our assessments.

Grant acquittal certifications

To improve the timeliness of certifications for the Roads to Recovery and Local Roads and Community Infrastructure Programs, we've had discussions with the Australian Government Department of Infrastructure, Transport, Regional Development, Communications and the Arts. The agreed approach, effective for the 2023 reporting period, allows entities to engage an audit firm that has been pre-accredited by the OAG (refer to [Appendix A](#)) to undertake these certifications and report on them directly without the need for us to be involved. We may choose, based on risks or sensitivities, to undertake the certification(s) for certain entities (e.g. for those local government audits undertaken directly by our Office). In these cases, we shall notify you accordingly.

If we have appointed a contract audit firm for the audit of your financial statements, our preference is for you to engage the same firm to undertake this audit work but understand circumstances may arise in which you prefer to choose another pre-accredited firm. If you choose another firm, you need to advise us which firm you have appointed as soon as practicable and keep us updated throughout the audit and acquittal season.

Fair value assessments

We understand that the Department of Local Government, Sport and Cultural Industries (DLGSC) is presently preparing, for the Minister's approval, proposed amendments to the Local Government (Financial Management) Regulations 1996, which if introduced, will reduce the current complexity regarding fair value measurement. These changes are anticipated to be effective for the 2024 financial reporting period.

The changes being proposed are in effect to prescribe set timeframes on when a revaluation of applicable non-financial assets is to be performed by local government entities, alleviating the need for revaluations in the intervening years.

In view of this impending change, we have determined to adopt a pragmatic approach to fair value assessments of land, buildings and infrastructure assets in the 2023 reporting period. That is, we shall adopt a position consistent with that for the 2022 reporting season – recommend a fair value assessment is undertaken as required by the accounting standard for those assets not already subject to a formal valuation as required in 2023, however, if this is not undertaken appropriately then we shall raise this as a significant management letter observation. If the intended changes are not enacted by February 2024, we will review this approach.

In order to aid consistency, the DLGSC has advised via an LG Alert issued on 28 July 2023, that land be valued using the market approach in AASB 13 *Fair Value Measurement*. This requires that, if land has any public sector restrictions including community use, these restrictions must be considered when valuing the land. If this latter aspect is problematic given you may already have engaged a valuer and/or received a valuation report prior to the release of this LG Alert, then you should liaise with the DLGSC for guidance. This LG Alert also does not support early adoption of AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities* at this time.

Support

To assist you and your team in preparing for your financial audit, we have released the following reports:

- [Western Australian Public Sector Financial Statements – Better Practice Guide](#) supports entities in a practical sense to implement sound financial reporting arrangements to fulfil statutory obligations.
- [Audit Readiness – Better Practice Guide](#) assists you in understanding the audit process, preparing the financial audit file, and enabling you to have the necessary information in a manner that meets our requirements at the commencement of the audit. The guide is complemented by an [online audit readiness tool](#), including video presentations and templates.
- [Financial Audit Results – Local Government 2021-22](#) includes learnings from the previous audit season and the inaugural list of best practice top 20 entities, from whom we encourage learnings around efficient reporting and audit readiness to be shared.

We strongly encourage your finance teams to use these guides, including tool kits. This demonstrates to them ‘what good looks like’ and will help you as accountable leaders to have confidence that you are appropriately informed and supported in discharging your financial reporting duties.

We appreciate the ongoing feedback provided by the sector and acknowledge the concerns raised surrounding timeliness and the delays some entities have experienced receiving their audit opinion. We will continue to regularly engage with the DLGSC and key local government bodies to address important issues impacting the sector, such as encouraging streamlined reporting and valuation processes. By working together with you, I am confident we can uplift the quality and timeliness of financial reporting over coming years for the benefit of the communities we serve.

If you have any questions, as usual, please contact your OAG engagement leader in the first instance.

Yours sincerely



Caroline Spencer
Auditor General for Western Australia
6 September 2023

Attach

Appendix A: OAG pre-accredited audit firms

List of OAG pre-accredited audit firms that can undertake financial audit certifications:

Firm	Contact Details
AMD Audit & Assurance	Timothy Partridge Timothy.Partridge@amdonline.com.au (08) 9780 7555
Armada Audit Services	Marcia Johnson MarciaJ@armada.com.au (08) 6165 4090
BDO	Jarrad Prue Jarrad.prue@bdo.com.au (08) 6382 4600
Crowe	Cyrus Patell Cyrus.patell@crowe.com.au (08) 9481 1448
Deloitte	Peter Rupp perupp@deloitte.com.au (08) 9365 7000
Dry Kirkness	Marius van der Merwe mvdvm@drykirkness.com.au (08) 9481 1118
Ernst & Young	Fiona Drummond Fiona.drummond@au.ey.com (08) 9429 2222
Francis A Jones	Daniel Papaphotis daniel@faj.com.au (08) 9335 5211
Grant Thornton	Brent Steedman Brent.steedman@au.gt.com (08) 9480 2173
HLB Mann Judd	Brad McVeigh BMcVeigh@hlbwa.com.au (08) 9227 7500
KPMG	Rob Gambitta rgambitta@kpmg.com.au (08) 9263 7171
Lincolns	Russell Harrison RussellH@lincolns.com.au (08) 9841 1200
Macri Partners	Tony Macri amacri@armada.com.au (08) 9470 4848
Moore Australia	David Tomasi David.tomasi@moore-australia.com.au (08) 9225 5355
Nexia	Justin Mulhair justin.mulhair@nexiaperth.com.au (08) 9463 2463
Pitcher Partners	Paul Mulligan mulliganp@pitcher-wa.com.au (08) 9322 2022
PWC	Amanda Williams amanda.williams@au.pwc.com (08) 9238 3000
RSM	Amit Kabra amit.kabra@rsm.com.au (08) 9261 9594
Stantons International	Martin Michalik mmichalik@stantons.com.au (08) 9481 3188
William Buck	Conley Manifis conley.manifis@williambuckwa.com.au (08) 6436 2888

Project information

Goldfields pipeline renewal



What is happening?

The Goldfields pipeline from Mundaring to Kalgoorlie runs near you. It has played a key role in the development of the Goldfields and Agricultural Region for 120 years. We need to ensure it can continue to deliver a reliable water supply and support future growth.

We are working on a staged plan to renew pipes that are ageing and to upgrade others to increase their capacity. This includes pipes running in/near your property.

What to expect?

No construction will occur at this stage. We are working on designing our pipe upgrades in the best way possible to minimise impact on your property, on water supply, and the environment.

Some pipes will be installed underground for better protection from damage.

How will this affect me?

To inform our design, we will need to take surveys of the land around the pipeline. We may need to access your property to do so. If this is the case, we will contact you with a formal letter and will work with you to arrange access.

Who can I talk to?

For any questions, please contact:

- **Clementine Mascall** - Community Engagement Senior Advisor, Clementine.Mascall@watercorporation.com.au or (08) 9420 2521
- **Faults, emergencies, or security, call 13 13 75 (24 hours).**



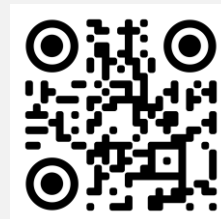
For more information Search '**Goldfields Pipeline renewal**' or scan the QR code

Help us preserve the heritage of the Goldfields Pipeline.

Throughout the month of September 2023, we will collect stories, memories and images of life around the Goldfields Pipeline. This will help us devise a strategy to preserve and to retell its history, from all points of view.

Everyone can participate.

For more information, or to share a pipeline memory, please search '**Goldfields Pipeline renewal**', or scan the QR code.





WAFARMERS

Shaping the Future of Agriculture

In 2022 the new Work Health and Safety (Mines) Regulations changes came into effect mandating every mine/quarry, regardless of size, employees, or tonnage, to fall under its regulations.

There is a transition period ending on March 31, 2025 which has allowed the industry to continue, but it is sleepwalking into being shut down as the backlog of training is growing by the day.

About 30,000 people will need to complete the Certificate IV to be a senior site mine operator.

The exams are not a tick and flick multiple choice – they require a detailed understanding of the 200 pages of regulations and have a pass rate of around 30 per cent.

But there is a kicker – you also must have had a minimum of two years of experience as a site manager on a large operation before you can sit the Department of Mines, Industry Regulation and Safety (DMIRS) exam.

Where does that leave all those farm quarries and lime pits if they can't find a person with the mine site experience and the smarts to pass the exam to be their registered operator? They will have to close or be sold to a bigger operator.

This is an extension of the madness of the new Industrial Safety Laws that now treat every farm as if it were a mine site and every sand pit as if it was an iron ore mine.

Next time you see your local politician, ask them if they supported either law and if they did, what exceptions did they move to recognise the special needs of the agricultural sector?

Where was their article in *Farm Weekly* calling the State government out?

My guess is they too were asleep at the wheel, just like they all were with the Aboriginal Cultural Heritage Act, or worse they actually supported the changes and hoped you or I did not notice.

Our conservative politicians need to do more to raise awareness of the relentless march of the left to cull out family operations when it comes to primary industries.

If they don't, then expect to see many more family businesses sold into the hands of the corporations – no doubt to the delight of the Labor Party which prefers to deal with the big end of town, than front town hall meetings of angry farmers in the bush.

Government thinks gravel pits are super pits



WHEN does the State government stop the endless lifting of the regulatory bar?

I was recently informed that the last round of legislative changes to the Industrial Safety laws have placed all gravel, sand and lime pits in the same safety regime as the Super Pit.

This is potentially a game changer for your local shire pit, not to mention all the small privately run basic raw material extraction operations serving farms across WA.

Most of these small pit operators are family-owned and may not even be aware of the changes that are coming their way.

Those who are aware, have stuck their head in the sand and ignored what's coming, as they are still operating in a long grace period.

Collectively they are heading for a world of pain which is going to see a swag of these operations close across the Wheatbelt and Great Southern within two years.

Under the old rules, a quarry manager's certificate was required by the manager which allowed for a whole range of exemptions from the Mining Act 1978, in terms of the safety rules they were required to follow.