TOWN of
EAST FREMANTLE

AGENDA

Council Meeting

Tuesday, 15 September 2026 at 6:00 PM

Disclaimer

The purpose of this Council meeting is to discuss and, where possible, make resolutions about items appearing on the agenda.
Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting. Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person.
The Town of East Fremantle expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the Council meeting.

Procedure for Deputations, Presentations and Public Question Time at Council Meetings

Council thanks you for your participation in Council Meetings and trusts that your input will be beneficial to all parties. Council has a high regard for community input where possible, in its decision making processes.

Deputations	Presentations
A formal process where members of the community request permission to address Council or Committee on an issue.	An occasion where awards or gifts may be accepted by the Council on behalf of the community, when the Council makes a presentation to a worthy recipient or when agencies may present a proposal that will impact on the Local Government.

Procedures for Deputations

The Council allows for members of the public to make a deputation to Council on an issue related to Local Government business.

Notice of deputations need to be received **by 5pm on the day before the meeting** and agreed to by the Presiding Member. Please contact Executive Support Services via telephone on 9339 9339 or email admin@eastfremantle.wa.gov.au to arrange your deputation.

Where a deputation has been agreed to, during the meeting the Presiding Member will call upon the relevant person(s) to come forward and address Council.

A Deputation invited to attend a Council meeting:

(a) is not to exceed five (5) persons, only two (2) of whom may address the Council, although others may respond to specific questions from Members;

(b) is not to address the Council for a period exceeding ten (10) minutes without the agreement of the Council; and

(c) additional members of the deputation may be allowed to speak with the agreement of the Presiding Member.

Council is unlikely to take any action on the matter discussed during the deputation without first considering an officer's report on that subject in a later Council agenda.

Procedure for Presentations

Notice of presentations being accepted by Council on behalf of the community, or agencies presenting a proposal, need to be received by **5pm on the day before the meeting** and agreed to by the Presiding Member. Please contact Executive Support Services via telephone on 9339 9339 or email admin@eastfremantle.wa.gov.au to arrange your presentation.

Where the Council is making a presentation to a worthy recipient, the recipient will be advised in advance and asked to attend the Council meeting to receive the award.

All presentations will be received/awarded by the Mayor or an appropriate Councillor.

Procedure for Public Question Time

The Council extends a warm welcome to you in attending any meeting of the Council. Council is committed to involving the public in its decision making processes whenever possible, and the ability to ask questions during 'Public Question Time' is of critical importance in pursuing this public participation objective.

Council (as required by the *Local Government Act 1995*) sets aside a period of 'Public Question Time' to enable a member of the public to put up to three (3) questions to Council. Questions should only relate to the business of Council and should not be a statement or personal opinion. Upon receipt of a question from a member of the public, the Mayor may either answer the question or direct it to a Councillor or an Officer to answer, or it will be taken on notice.

Having regard for the requirements and principles of Council, the following procedures will be applied in accordance with the ***Town of East Fremantle Local Government (Council Meetings) Local Law 2016:***

1. Public Questions Time will be limited to fifteen (15) minutes.
2. Public Question Time will be conducted at an Ordinary Meeting of Council immediately following "Responses to Previous Public Questions Taken on Notice".
3. Each member of the public asking a question will be limited to two (2) minutes to ask their question(s).
4. Questions will be limited to three (3) per person.
5. Please state your name and address, and then ask your question.
6. Questions should be submitted to the Chief Executive Officer in writing by **5pm on the day before the meeting and be signed by the author**. This allows for an informed response to be given at the meeting.
7. Questions that have not been submitted in writing by 5pm on the day before the meeting will be responded to if they are straightforward.
8. If any question requires further research prior to an answer being given, the Presiding Member will indicate that the "question will be taken on notice" and a response will be forwarded to the member of the public following the necessary research being undertaken.
9. Where a member of the public provided written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.
10. A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.

During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.

Members of the public shall ensure that their mobile telephone and/or audible pager is not switched on or used during any meeting of the Council.

Members of the public are hereby advised that use of any electronic, visual or audio recording device or instrument to record proceedings of the Council is not permitted without the permission of the Presiding Member.

CONTENTS

NOTICE OF MEETING

Elected Members

An Ordinary Meeting of the Council will be held on 15 September 2026 at 6:00 PM in the Council Chamber, 135 Canning Highway, East Fremantle and your attendance is requested.

JONATHAN THROSSELL
Chief Executive Officer
10 September 2026

AGENDA

1 OFFICIAL OPENING

2 ACKNOWLEDGEMENT OF COUNTRY

"On behalf of the Council I would like to acknowledge the Whadjuk Nyoongar people as the traditional custodians of the land on which this meeting is taking place and pay my respects to Elders past, present and emerging."

3 ANNOUNCEMENT TO GALLERY

"Members of the gallery are advised that no Council decision from tonight's meeting will be communicated or implemented until 12 noon on the first clear working day after this meeting, unless Council, by resolution carried at this meeting, requested the CEO to take immediate action to implement the decision."

4 RECORD OF ATTENDANCE

4.1 ATTENDANCE

4.2 APOLOGIES

4.3 APPROVED

Cr Harrington

5 DISCLOSURES OF INTEREST

5.1 FINANCIAL

5.2 PROXIMITY

5.3 IMPARTIALITY

6 PUBLIC QUESTION TIME

6.1 RESPONSES TO PREVIOUS QUESTIONS FROM MEMBERS OF THE PUBLIC TAKEN ON NOTICE

Nil

6.2 PUBLIC QUESTION TIME

7 PRESENTATIONS/DEPUTATIONS

7.1 PRESENTATIONS

Nil

7.2 DEPUTATIONS

8 APPLICATIONS FOR LEAVE OF ABSENCE

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

9.1 MEETING OF COUNCIL (18 AUGUST 2026)

OFFICER RECOMMENDATION
That the minutes of the Ordinary meeting of Council held on Tuesday, 18 August 2026 be confirmed as a true and correct record of proceedings

9.2 SPECIAL MEETING OF COUNCIL (1 SEPTEMBER 2026)

OFFICER RECOMMENDATION
That the minutes of the Special meeting of Council held on Tuesday, 1 September 2026 be confirmed as a true and correct record of proceedings

10 ANNOUNCEMENTS BY THE PRESIDING MEMBER

11 UNRESOLVED BUSINESS FROM PREVIOUS MEETINGS

Nil

12 REPORTS AND RECOMMENDATIONS OF COMMITTEES

Reports start on the next page

12.1 COMPLIANCE AUDIT RETURN 2025

Report Reference Number	OCR-4334
Prepared by	Janine May EA/Governance Coordinator
Supervised by	Peter Kocian, Executive Manager Corporate Services
Meeting date	Tuesday, 15 September 2026
Voting requirements	Simple Majority
Documents tabled	Nil

Attachments

1. Letter and report from Karen Bateman, Badgemore Consulting
2. Draft 2025 Compliance Audit Return

PURPOSE

To seek Council's adoption of the 2025 Compliance Audit Return for submission to the Local Government Inspector by 30 September 2026.

EXECUTIVE SUMMARY

The 2025 Compliance Audit Return covers the period 1 January to 31 December 2025. Officers have completed the statutory return and engaged Karen Bateman of Badgemore Consulting to independently review the draft responses and supporting evidence. The review confirmed that the responses were generally supported by appropriate evidence, identified two reported non-compliances, and noted two opportunities for improvement. Council is now requested to adopt the 2025 Compliance Audit Return for submission to the Local Government Inspector by 30 September 2026.

BACKGROUND

Following adoption by Council, the Compliance Audit Return was previously submitted to the Department of Local Government, Sport and Cultural Industries. Following legislative changes, the return must now be lodged with the Local Government Inspector.

To allow the transition to amended CAR procedures, the deadline for submission of the 2025 CAR has been extended from the standard 31 March date to 30 September 2026.

The draft Return and review by Badgemore Consulting were considered at the Special Audit, Risk & Improvement Committee (ARIC) meeting on 2 September 2026 where the following resolution was carried

Committee Resolution 070209

OFFICER RECOMMENDATION:

Moved Mr Chauvel, seconded Cr Wilson

That Council:

1. adopts the 2025 Compliance Audit Return for submission to the Local Government Inspector by 30 September 2026; and
2. receives the report and associated comments by Badgemore Consulting in the review of the Town's draft Compliance Audit Return; and

3. notes and endorses implementation of the recommended actions contained within this report relating to delegated authority record-keeping and the Tender Register.

(CARRIED UNANIMOUSLY 6:0)

For: Mr Seth, Mr Chauvel, Mayor Natale, Crs Cutter, White, Wilson.

Against: Nil

CONSULTATION

Consultation occurred with relevant Council officers responsible for completing sections of the Compliance Audit Return.

The draft return and supporting evidence were independently reviewed by Karen Bateman of Badgemore Consulting and considered at the Special ARIC meeting on 2 September 2026.

STATUTORY ENVIRONMENT

Section 7.13(i) of the *Local Government Act 1995* requires that each local government carry out a compliance audit for the period 1 January to 31 December each year.

Recent amended Regulations 14 & 15 of the *Local Government (Audit) Regulations 1996* specify requirements with respect to the compliance audit as follows:

14. Compliance audits

(1) A local government must carry out an audit (a ***compliance audit****) of the local government's compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.*

(1A) Subregulation (1) is subject to regulation 15A.

(2) After a local government has carried out a compliance audit, the CEO must —

(a) prepare a compliance audit return in a form approved by the Inspector; and

(b) give a copy of the compliance audit return to the local government's audit, risk and improvement committee.

(3) The audit, risk and improvement committee must —

(a) review the compliance audit return; and

(b) report to the council the results of that review.

(4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.

(5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.

(6) The council must —

(a) determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and

(b) either —

(i) adopt the compliance audit return; or

(ii) adopt the compliance audit return subject to amendments proposed by the council.

[Regulation 14 inserted: SL 2025/211 r. 14; amended: SL 2025/208 r. 30.]

15. Signed compliance audit return and other information must be given to Inspector

(1) After a compliance audit return has been adopted by the council under regulation 14(6)(b), the local government must give the following information to the Inspector —

(a) a copy of the compliance audit return (or amended compliance audit return, if applicable), signed by the mayor or president and by the CEO;

(b) any recommendations made under regulation 14(4) after the audit, risk and improvement committee has reviewed the compliance audit return;

(c) a copy of the relevant section of the minutes of the meeting at which the compliance audit return was adopted by the council;

(d) any additional information explaining or qualifying the compliance audit.

(2) The information must be given to the Inspector no later than 31 March next following the period to which the return relates.

(3) The Inspector may extend the 31 March deadline.

[Regulation 15 inserted: SL 2025/211 r. 14.]

15A. Inspector may limit prescribed statutory requirements to be covered by compliance audit

(1) In this regulation —

period *means a period for which a compliance audit is required under regulation 14(1) that begins on or after 1 January 2026;*

prescribed statutory requirement *means a statutory requirement prescribed by regulation 13.*

(2) The Inspector may, in respect of a period, determine that a compliance audit —

(a) is not to cover all of the prescribed statutory requirements; and

(b) is instead to cover only the prescribed statutory requirements specified in the determination.

(3) The determination must be reflected in the form approved under regulation 14(2)(a) for the period.

(4) Subregulation (5) applies if —

(a) the Inspector makes determinations under subregulation (2) in respect of 3 consecutive periods; and

(b) there is a prescribed statutory requirement that is specified under subregulation (2)(b) in none of those determinations.

(5) If the Inspector makes a determination under subregulation (2) in respect of the period immediately after the 3 consecutive periods, the prescribed statutory requirement referred to in subregulation (4)(b) must be specified under subregulation (2)(b) in that determination (without limiting the other prescribed statutory requirements that may be specified).

[Regulation 15A inserted: SL 2025/208 r. 31.]

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There was a small budgeted cost associated with the independent review of the Compliance Audit Return.

STRATEGIC IMPLICATIONS

Council Plan 2026-2036

Outcome 10 Efficient governance and partnerships

10.1 Strive for excellence in leadership and governance, including sustainable financial, human resource, asset and risk management

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Non-compliance with statutory requirements	Rare (1)	Major (4)	Low (1-4)	COMPLIANCE — statutory reporting and governance obligations	Council adoption of the Compliance Audit Return and implementation of identified improvement actions.

RISK MATRIX

Consequence / Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	**2**	**3**	**4**	**5**
Almost Certain	**5**	**Moderate (5)**	**High (10)**	**High (15)**	**Extreme (20)**	**Extreme (25)**
Likely	**4**	**Low (4)**	**Moderate (8)**	**High (12)**	**High (16)**	**Extreme (20)**
Possible	**3**	**Low (3)**	**Moderate (6)**	**Moderate (9)**	**High (12)**	**High (15)**
Unlikely	**2**	**Low (2)**	**Low (4)**	**Moderate (6)**	**Moderate (8)**	**High (10)**
Rare	**1**	**Low (1)**	**Low (2)**	**Low (3)**	**Low (4)**	**Moderate (5)**

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may relate to objectives including occupational health and safety, financial management, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any item with a risk rating above 16 will be added to the Risk Register and require a specific risk treatment plan.

RISK RATING

Risk Rating	4
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

N/A

COMMENT

Ms Karen Bateman has audited the Return and made the following comments/recommendations:

The following findings were identified during the review:

- The 2025 Return responses were provided by the responsible officers and recorded in the various Return sections;
- The responses are supported by appropriate evidence that has been sighted during the review; and
    - The Town reported five discrepancies:

Reference	Question?	Exception (noted in the Return by the Town)
1. *Local Government Act 1995 Section 3.16*	*"Has the local government reviewed local laws which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?"*	**Respondent:** Not reviewed within the previous eight years; however, the review, excluding the Keeping of Poultry Local Law, commenced on 16 June 2026. **Reviewer:** Noted that the review of local laws had not occurred within the previous eight years. However, the review, excluding the Keeping of Poultry Local Law, is now in progress. The prevailing local laws and evidence of the current review were sighted on the Town's website.
2. *Local Government Act 1995 Section 5.104*	*"Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1SS5?*	**Respondent:** No Current Code of Conduct dated 16 February 2021, for council members, committee members and candidates is on Town's website. This incorporated the model code in effect as at 31 December 2025 with no additional requirements adopted. **Reviewer:** Sighted current Code of Conduct for council members, committee members and candidates on Town's website. Most recently updated 16 February 2021.
3. *Local Government Act 1995 Section 5.10*	*"Has the local government adopted by absolute majority a strategic community plan"*	**Respondent:** No New Council Plan (combined Strategic Community Plan and Corporate Business Plan) adopted 23 June 2026. **Reviewer:** Sighted new Council Plan (combined Strategic Community Plan and Corporate Business Plan) adopted 23 June 2026 on the Town's website.
4. *Local Government (Elections)*	*Did the CEO remove any disclosure of gifts forms relating*	**Respondent**

Reference	Question?	Exception (noted in the Return by the Town)
Regulations 1997 *Reg 30G*	*to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?*	At time of review it was pointed out that previous interpretation of this section of legislation was incorrect. **Reviewer:** Upon discovery, the disclosure for the unsuccessful candidate was removed from the Register.
5. *Local Government (Financial Management) Regulations 1996. Regulation 6*	*"Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?"*	**Respondent:** No. The Town does not have a dedicated internal audit function. The Corporate Services Team oversees the annual Audit Work Plan, including the Financial Management Review and Audit Regulation 17 Review. **Reviewer:** Noted and confirmed. This was evidenced at the Audit Committee meeting on 11 December 2024 through the tabling of the annual Audit Work Plan.

Staff consider Points 1, 4 & 5 as non compliance issues.

- Two opportunities for improvement were noted:

Reference	Recommendation	Management Comment
Local Government Act 1995. Section 5.46 *Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?*	The Town uses ATTAIN to record decisions made under delegated authority. The reviewer sighted evidence of this process. To further strengthen compliance with Regulation 19, the Town should consider obtaining annual confirmation from delegates that they have maintained written records when exercising delegated powers or duties.	*The Town supports this recommendation. Records of decisions made under delegated authority are maintained in ATTAIN and are available for review.* *Administration will incorporate an annual delegate acknowledgement process into its governance compliance activities to provide additional assurance that Regulation 19 record-keeping requirements are being met.*
Local Government (Functions and	The 2025/26 Tender Register does not currently include details of RFT 02/25-26, as Council declined to	*The Town supports this recommendation. The Tender Register will be updated to*

Reference	Recommendation	Management Comment
General) Regulations 1996. Regulation 17 *Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?*	award the tender. For completeness, it is recommended that the Town record all tender processes in the Tender Register, including tenders that are not awarded, together with the decision outcome.	*include RFT 02/25-26 and the Council decision not to award the tender.* *Administration will also document the process to ensure relevant officers are notified when tender outcomes require updating in the Tender Register.*

CONCLUSION

It is recommended that Council adopt the draft 2025 Compliance Audit Return attached to this report.

12.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item.Click or tap to enter a date.

OFFICER RECOMMENDATION:

That:

1. **adopts the 2025 Compliance Audit Return for submission to the Local Government Inspector by 30 September 2026; and**
2. **receives the report and associated comments by Badgemore Consulting in the review of the Town's draft Compliance Audit Return; and**
3. **notes and endorses implementation of the recommended actions contained within this report relating to delegated authority record-keeping and the Tender Register.**

REPORT ATTACHMENTS

Attachments start on the next page

BADGEMORE CONSULTING

Town of East Fremantle

Compliance Audit Return 2025
Quality Assurance Review Report

27August 2026

ABN: 93 920 897 942

Karen Bateman, Principal
Email: karenbateman19@gmail.com
Telephone: + 61 419 908 202

CONTENTS

1. Report

1.1 Introduction

The Town of East Fremantle (the Town) engaged Badgemore Consulting to carry out a compliance audit of the 2025 Compliance Audit Return (the Return).

In accordance with Regulation 14 of the *Local Government (Audit) Regulations 1996* (see below), each Western Australian local government is required to carry out a compliance audit for the period 1 January to 31 December against the requirements set out by the Local Government Inspector (the Inspector).

The completed Return must be submitted to the Audit, Risk and Improvement Committee for endorsement and then Council for their adoption. Once adopted by Council the Return, duly signed by the Mayor and Chief Executive Officer, is to be submitted to the Inspector in accordance with the information and reporting requirements set out under '*Regulation 15. Signed compliance audit return and other information must be given to Inspector*' by 30 September 2026.

WA *Local Government (Audit) Regulations* 1996. Regulation 14 Compliance audits

(1) A local government must carry out an audit (a compliance audit) of the local government's compliance with the statutory requirements prescribed by regulation 13 for the period beginning on 1 January and ending on 31 December in each year.

(1A) Subregulation (1) is subject to regulation 15A.

(2) After a local government has carried out a compliance audit, the CEO must —

(a) prepare a compliance audit return in a form approved by the Inspector; and

(b) give a copy of the compliance audit return to the local government's audit, risk and improvement committee.

(3) The audit, risk and improvement committee must —

(a) review the compliance audit return; and

(b) report to the council the results of that review.

(4) When reporting to the council, the audit, risk and improvement committee must make any recommendations that the committee considers appropriate in relation to the compliance audit return.

(5) The council must consider the compliance audit return and the results of the audit, risk and improvement committee's review (including any recommendations) at a meeting of the council.

(6) The council must —

(a) determine if any matters raised by the audit, risk and improvement committee require action to be taken by the local government; and

(b) either —

(i) adopt the compliance audit return; or

(ii) adopt the compliance audit return subject to amendments proposed by the council.

1.2 Scope

The scope of work is to audit the Town's response to the questions raised by the Inspector in the Return for 2025.

The Town collected the data using the Town's records and obtained the necessary information through discussions and advice from its officers. The Town then prepopulated the Return with that data and information.

The Return seeks answers to select compliance obligations from:

- Local Government Act 1995
- Local Government (Administration) Regulations 1996
- Local Government (Audit) Regulations 1996
- Local Government (Constitution) Regulations 1998
- Local Government (Elections) Regulations 1997
- Local Government (Financial Management) Regulations 1996.

For context many of the sections and questions posed are in line with the questions posed under the Returns issued in prior years by the Department of Local Government, Industry, Regulation and Safety (the Department).

The scope of the review included ensuring:

- Responses provided were received from the responsible officers as recorded in the various Return sections; and
- Evidence supporting the references provided was appropriate and relevant.

The review covered the period of the 2025 Return, being 1 January 2025 to 31 December 2025.

1.3 Approach

The engagement included an assessment related to each of the sections in the Return.

The approach to the engagement included:

- Reviewing the Town's the draft responses in the Return at the various sections provided by the Town's officers who have carriage of the designated sections.
- As necessary, enquiring of relevant Officers to understand those responses.
- Obtaining sufficient evidence (review of documentation) to confirm the responses are appropriate and supported, with any exceptions being noted.
- Providing a report on the completion of the Return, including any exceptions and recommendations for improvements.
- Submitting the 2025 Return and draft report to the Town and holding a close out meeting.
- Submitting a final report to the Chief Executive Officer for onward transmission to the Mayor, Audit Risk and Improvement Committee and Council.

1.4 Staff Interviewed

During the review interviews were held with:

- Jonathan Throssell, Chief Executive Officer
- Browyn Browning, Manager Corporate Services
- Peter Kocian, Executive Manager Corporate Services
- Janine May, Executive Assistant/Governance Coordinator
- Natalie McGill, Senior Finance Officer
- Jacquiline Scott, Executive Manager Technical Services.

1.5 Overall Findings

The following findings were identified during the review:

- The 2025 Return responses were provided by the responsible officers and recorded in the various Return sections (refer Appendix 1);
- The responses are supported by appropriate evidence that has been sighted during the review; and
- The Town reported five exceptions:

Reference	Question?	Exception (noted in the Return by the Town)
Local Government Act 1995 Section 3.16	*"Has the local government reviewed local laws which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?"*	**Respondent:** Not reviewed within previous 8 years, however review (excluding Keeping of Poultry Local Laws) now carried out 16/6/26. **Reviewer:** Noted that the review of local laws had not occurred within in previous 8 years. However, the review (excluding Keeping of Poultry Local Laws) is now in progress. The prevailing local laws and a note of the current review was sighted on the Town's website.
Local Government Act 1995 Section 5.104	*"Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1SS5?"*	**Respondent:** No. Current Code of Conduct dated 16 February 2021, for council members, committee members and candidates is on Town's website. This incorporated the model code in effect as at 31 December 2025 with no additional requirements adopted. **Reviewer:** Sighted current Code of Conduct for council members, committee members and candidates on Town's website. Most recently updated 16 February 2021.

Reference	Question?	Exception (noted in the Return by the Town)
Local Government (Administration) Regulations 1996 Regulation 19C	*"Has the local government adopted by absolute majority a strategic community plan?* *If yes, provide the date of the most recent review"*	**Respondent:** No. New Council Plan (combined Strategic Community Plan and Corporate Business Plan) adopted 23 June 2026. **Reviewer:** Sighted new Council Plan (combined Strategic Community Plan and Corporate Business Plan) adopted 23 June 2026, on the Town's website.
Local Government (Elections) Regulations 1997 Regulation 30G	*"Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?"*	**Respondent:** Exception noted. **Reviewer:** At the date of the initial review (July 2026) the *Register of Electoral Gifts* disclosed a gift to Tomas Fitzgerald. Tomas Fitzggerald was not elected and so the disclosure should be removed. This has now been corrected.
Local Government (Financial Management) Regulations 1996. Regulation 6	*"Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?"*	**Respondent:** No. The Town does not have a dedicated internal audit function. The Corporate Services Team oversees the annual Audit Work Plan including the Financial Management Report/Audit Regulation 17 Review **Reviewer:** Noted and confirmed. This was evidenced at the Audit Committee meeting 11 December 2024, with the tabling of annual Audit Work Plan.

- Two opportunities for improvement were noted:

Reference	Recommendation	Management Comment
Local Government Act 1995. Section 5.46 *Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?*	The Town uses ATTAIN software for all such persons to maintain records evidencing exercising uses of delegated power or duty. The ATTAIN software was sighted evidencing this. To strengthen the Town's ability to demonstrate compliance with this Regulation the Town could consider seeking annual confirmation from the delegates that did keep written records.	*The Town supports this recommendation.* *While records of decisions made under delegated authority are maintained within the ATTAIN records management system and are available for review, obtaining an annual acknowledgement from delegates that they have complied with the record-keeping requirements of Regulation 19 would provide an additional level of assurance and strengthen the Town's governance framework. Administration will incorporate this process into its annual governance compliance activities.*
Local Government (Functions and General) Regulations 1996. Regulation 17 *Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?*	The Tender Register 2025/26 does not include the details of RFT 02/25-26 as council declined to award this tender. For completeness it is recommended that the Town consider continuing to provide such information in the Tender Register for completeness and note the decision taken.	*The Town supports this recommendation.* *The Tender Register will be updated accordingly.* *Additionally, Administration will prepare a process map to ensure the necessary officers are advised of such future instances and update the Tender Register.*

The detailed findings are provided in Appendix One.

1.6 Limitations of this report

Because of the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the compliance requirements may occur and not be detected. The conclusions expressed in this report have been formed on this basis.

A reasonable assurance engagement throughout the specified period does not provide assurance on whether compliance with the compliance requirements will continue in the future.

This report has been prepared for the Town for the purpose of assisting the Town meet the compliance requirements of *Regulation 14 of the WA Local Government (Audit) Regulations 1996* and may not be suitable for another purpose. We understand this report will be distributed to the Audit Risk and Improvement Committee and Council.

We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Town or for any purpose other than that for which it was prepared.

Statement of Independence

We have complied with our independence and other relevant ethical requirements of the *Code of Ethics for Professional Accountants* issued by the Accounting Professional and Ethical Standards Board and complied with the applicable requirements of the *Australian Standard on Quality Control* to maintain a comprehensive system of quality control.

1.7 Overall Conclusion

In our opinion, based on the procedures performed as outlined in section 1.3 above, the 2025 Return as attached in Appendix 1 is supported by appropriate evidence and sign-off of the responses.

We appreciate the assistance of the Town's management and staff in completing this review. If you have any queries on this report, or if we can provide any further assistance, please contact me.

27 August 2026

KAREN BATEMAN

Principal

Appendix One

Reference	Question	Answer	Verification / Evidence	Owner
Local Government Act 1995				
s2.29	Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?	**YES**	**Respondent:** Cr Wilson 20/10/25, then Mayor Natale and remaining five Councillors on 21/10/25. **Reviewer:** The declarations were by one Councilor, then the Mayor and five remaining Councillors. The required declarations were sighted.	**Executive Assistant/Governance Coordinator**
s3.16	Has the local government reviewed local laws which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?	**NO**	**Respondent:** Not reviewed within previous 8 years, however review (excluding Keeping of Poultry Local Law) now carried out 16/6/26. **Reviewer:** Noted that the review of local laws had not occurred within in previous 8 years. However, the review (excluding Keeping of Poultry Local Laws) is now in progress. The prevailing local laws and a note of the current review was sighted on the Town's website.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
s3.57	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	**YES**	**Respondent:** Confirm contracts > threshold & procurement method. Refer July 2026 ARIC Report. **Reviewer:** The Town carries out an internal audit '*Requisitions over $50,000*' to test for compliance with this Regulation. The report on this internal audit tabled at the July 2026 Audit and Risk Improvement Committee (ARIC) meeting was sighted and did not identify any exceptions.	**Executive Manager Corporate Services (EMCS)**
s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the *Local Government Act 1SS5* (unless section 3.58(5) applies)?	**N/A**	**Respondent:** Fremantle City Football Club Lease: Exempt disposal under Regulation 30 of the Local Government (Functions and General) Regulations. **Reviewer:** Noted.	**Executive Manager Corporate Services**
s3.58(4)	Where the local government disposed of property under section 3.58(3) of the *Local Government Act 1SS5*, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	**N/A**	**Respondent:** Exempt Disposal. **Reviewer:** Noted.	**Executive Manager Corporate Services**
s.3.59(2)(a)	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?	**N/A**	**Respondent:** No new major trading undertakings in 2025. **Reviewer:**	**Executive Manager Corporate Services**

Reference	Question	Answer	Verification / Evidence	Owner
s.3.59(2)(b)	Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?	N/A	**Respondent:** No new major land transactions in 2025. **Reviewer:**	**Executive Manager Corporate Services**
s.3.59(2)(c)	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?	N/A	**Respondent:** **Reviewer:**	**Executive Manager Corporate Services**
s.3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2025?	N/A	**Respondent:** **Reviewer:** .	**Executive Manager Corporate Services**
s.3.59(5)	During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	**Respondent:** **Reviewer:**	**Executive Manager Corporate Services**
s5.16(1)	Were all delegations to committees resolved by absolute majority?	YES	**Respondent:** Incorporated in annual Delegations Review OCM 17/6/25 (071706). **Reviewer:** Sighted annual Delegations Review at Council Meeting 17 June 2025 (071706), noting passed by absolute majority.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
s5.16(2)	Were all delegations to committees in writing?	**YES**	**Respondent:** Council Minutes 17/6/25 071706. **Reviewer:** Sighted annual Delegations Review at Council Meeting 17 June 2025 (071706), with the delegations to Behaviour Complaints Committee. Noting there have been no Behaviour Complaints Committee meeting in the period.	**Executive Assistant/Governance Coordinator**
s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1SS5?	**YES**	**Respondent:** **Reviewer:** Sighted delegations 1.1.1 Behaviour Complaints Committee & 1.1.2 Planning Committee at Council Meeting 17 June 2025 (071706). Note: Planning Committee was disbanded at OCM 28 October 2025. However, due to an administrative oversight the reference to the Delegation DA 73 in the OCM Minutes 28 October 2025 was incorrect. This was corrected at the OCM 16 June 2026 when Delegations 1.1.2:DA 73 was correctly removed. The Planning Committee had not met in the interviewing period.	**Executive Assistant/Governance Coordinator**
s5.18	Were all delegations to committees recorded in a register of delegations?	**YES**	**Respondent:** Delegations 1.1.1 Behaviour Complaints Committee & 1.1.2 Planning Committee. **Reviewer:** Sighted Delegations 1.1.1 Behaviour Complaints Committee & 1.1.2 Planning Committee at Council Meeting 17June 2025 (071706).	**Executive Assistant/Governance Coordinator (EA/GC)**

Reference	Question	Answer	Verification / Evidence	Owner
s.5.36(4) C s.5.37(3)	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	N/A	**Respondent:** **Reviewer:**	
s. 5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee? Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	**Respondent:** **Reviewer:**	
s. 5.39B	Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?	YES	**Respondent:** Adopted 160321 and displayed on website. **Reviewer:** Sighted the Standard for CEO Performance, Recruitment and Termination dated 16 March 2021 on the Town's website and sighted the supporting minutes, with the item passed by absolute majority.	
s. 5.42	Were all delegations to the CEO resolved by an absolute majority? Were all delegations to the CEO in writing?	YES YES	**Respondent:** Listed in Register of Delegated Authority adopted by Council on 170625. **Reviewer:** Minutes evidencing compliance dated 17 June 2025, sighted with the item passed by absolute majority.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
s. 5.43	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1SS5?	**YES**	**Respondent:** **Reviewer:** Confirmed by review of Register of Delegated Authority, adopted by Council on 17 June 2025.	**Executive Assistant/Governance Coordinator**
s. 5.44(2)	Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?	**YES**	**Respondent:** ATTAIN SOFTWARE– USERS – SELECT NAME – ACCOUNT HISTORY TAB **Reviewer:** The Town uses ATTAIN software to maintain records of the CEO's record written instrument of delegation for all employees. Sighted ATTAIN register evidencing compliance, supported by testing on a sample basis.	**Executive Assistant/Governance Coordinator**
s.5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	**YES**	**Respondent:** SPCM 281025 (032810). **Reviewer:** Sighted the minutes of Special Council meeting (SPCM) 28 October 2025 (032810) disbanding the Planning Committee by absolute majority.	**Executive Assistant/Governance Coordinator**
s.5.46	Has the CEO kept a register of all delegations made under Division 4 of the Local Government Act 1SS5 to the CEO and to employees?	**YES**	**Respondent:** OCM 170625 (071706). **Reviewer:** Sighted the minutes OCM 17 June 2025 (071706) and the Register of Delegations (current) on the Town's website.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
	Were all delegations made under Division 4 reviewed by the delegator at least once during the 2024/2025 financial year? Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	**YES** **YES**	**Respondent:** OCM 170625 (071706). **Reviewer:** Sighted the minutes OCM 17 June 2025 (071706) and the Register of Delegations (current) on the Town's website. **Respondent:** Based on the information retained in the ATTAIN software register. **Reviewer:** The Town uses ATTAIN software for all such persons to maintain records evidencing exercising uses of delegated power or duty. The ATTAIN software was sighted evidencing this, supported by testing on a sample basis. Recommendation: to strengthen the Town's ability to demonstrate compliance with this Regulation the Town could consider seeking annual confirmation from the delegates that written records were maintained.	
s. 5.50	If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on the website? outlining the circumstances in relation to payments made to terminated employees? If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?	**N/A**	**Respondent:** **Reviewer:**	**Executive Manager Corporate Services**

Reference	Question	Answer	Verification / Evidence	Owner
s. 5.51A	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	**YES**	**Respondent:** Current Employee Code of Conduct on Website. **Reviewer:** Noted. Sighted Employee Code of Conduct dated July 23 on Town's Website.	**Executive Assistant/Governance Coordinator**
s. 5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1SS5, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	**N/A**	**Respondent:** None for 2025. **Reviewer:** Sighted Register of Interest for 2025. No such matters noted.	
s. 5.68(2)	Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	**N/A**	**Respondent:** There were no instances where a council member disclosed an interest and sought to participate in the meeting. **Reviewer:** Sighted Registers of Interest for 2024/25 and 2025/26. No such matters noted.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
s. 5.69(5)	Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?	N/A	**Respondent:** There were no instances where an application was made to the Minister to allow a disclosing member to participate in the meeting on a matter they had disclosed an interest. **Reviewer:** Sighted Registers of Interest for 2024/25 and 2025/26. No such matters noted.	**Executive Assistant/Governance Coordinator**
s. 5.70	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	YES	**Respondent:** OCM 180325 Item 5.1.1 OCM 091225 Item 5.1.1 **Reviewer:** Sighted Registers of Interest for 2024/25. and 2025/26. Sighted duly noted in the minutes for OCM 18 March 2025 Item 5.1.1 and OCM 9 December 205 Item 5.1.1.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
s. 5.71B(5) and (7)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	**N/A**	**Respondent:** No instance of Council applying to Minister to allow CEO to provide advice/report to which a disclosure under s5.71(1) relates. **Reviewer:** Sighted Registers of Interest for 2024/25 and 2025/26. No such matters noted.	**Executive Assistant/Governance Coordinator**
s. 5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	**YES**	**Respondent:** OCM 180325 Item 5.1.1 OCM 091225 Item 5.1.1 **Reviewer:** Sighted Registers of Interest for 2024/25. and 2025/26. Sighted duly noted in the minutes for OCM 18 March 2025 Item 5.1.1 and OCM 9 December 2025 Item 5.1.1.	**Executive Assistant/Governance Coordinator**
s. 5.75	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	**YES**	**Respondent:** Register Available. **Reviewer:** Primary returns for one new employee and two newly elected members were completed within due timeframe. Primary returns sighted.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
s. 5.76	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?	YES	**Respondent:** Register Available. **Reviewer:** Register of Annual Returns for Elected Members and relevant employees sighted and returns noted as completed by due date.	**Executive Assistant/Governance Coordinator**
s. 5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?	YES	**Respondent:** Register Available via ATTAIN software. **Reviewer:** Sighted records in ATTAIN software recording written acknowledgment from the CEO of having received the return. Sighted on a sample basis written acknowledgment of CEO having received the return.	**Executive Assistant/Governance Coordinator**
s. 5.88	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	YES	**Respondent:** Register(s) Available **Reviewer:** Sighted Registers of Interest for 2024/25 and 2025/26.	**Executive Assistant/Governance Coordinator**
	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form	YES	**Reviewer:** Sighted Registers of Primary and Annual Returns for Elected Members and relevant employees.	

Reference	Question	Answer	Verification / Evidence	Owner
	prescribed in the Local Government (Administration) Regulations 1996, regulation 28? After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1SS5, did the CEO remove from the register all returns relating to that person? Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1SS5 been kept for a period of at least five years after th person who lodged the return(s) ceased to be a person required to lodge a return?	YES YES	**Reviewer:** Sighted Registers of Primary and Annual Returns for Elected Members and relevant employees. Noting Town is aware of the requirement. **Reviewer:** Sighted Registers of Primary and Annual Returns for Elected Members and relevant employees. Noting Town is aware of the requirement.	
s. 5.89A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1SS5, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? Did the CEO publish an up-to-date version of the gift register on the local government's website?	YES YES	**Respondent:** Register Available. **Reviewer:** Sighted the Register on the Town's website in correct format. Noting the elected members and employees periodically record gifts that have been declined.	**Executive Assistant/Governance Coordinator**
s. 5.90A	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	YES	**Respondent:** Current Policy on Town website. **Reviewer:** Sighted Policy on the Town's website.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
s. 5.94	Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?	**YES**	**Respondent:** **Reviewer:** Confirmed compliance and noted that as required the documents (*) are readily available on the Town's website: • Local laws* • Annual budget* • Current fees and charges* • Current plans for the future* • Confirmed minutes * • Minutes of Electors' Meetings* • Notice papers and Agendas*	**Executive Assistant/Governance Coordinator**
s. 5.96	Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?	**YES**	**Respondent:** Available documents for inspection: • Codes of conduct* • Registers* • Annual reports/ budgets* • List of Fees and Charges* • Local laws* • Plan for the Future * • Rate record • Confirmed minutes* • Agendas and notice papers* • Business Plan under s3.59* • Register of owners and occupiers under s4.32(6) and electoral rolls.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
			Reviewer: Confirmed compliance and noted that as required the documents (*) are readily available on the Town's website.	
s. 5.96A	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1SS5?	**YES**	**Respondent:** • Local laws* • Annual budget* • Current fees and charges* • Current plans for the future* • Confirmed minutes * • Minutes of Electors' Meetings* • Notice papers and Agendas* **Reviewer:** Sighted * documents on the Town's website.	**Executive Assistant/Governance Coordinator**
s. 5.104	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct? Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	**YES** **NO** **YES**	**Respondent:** Current Code of Conduct dated 16 February 2021, for council members, committee members and candidates is on Town's website. This incorporated the model code in effect as at 31 December 2025 with no additional requirements adopted. **Reviewer:** Sighted current Code of Conduct for council members, committee members and candidates on Town's website. Most recently updated 16 February 2021.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
s. 5.128	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	YES	**Respondent:** Current Policy available on Town's website. **Reviewer:** Sighted current Policy on the Town's website.	**Executive Assistant/Governance Coordinator**
s. 7.12A(3), (4) and (5)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1SS5, did the CEO publish a copy of the report on the local government's official website?	N/A	**Respondent:** No matters of significance recorded in the audit opinion. **Reviewer:** Sighted the Auditor General's Opinion dated 16 April 2026 for financial year end 30 June 2025. No matters of significance recorded in the audit opinion.	**Executive Manager Corporate Services**

Reference	Question	Answer	Verification / Evidence	Owner
Local Government (Administration) Regulations 1996				
Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the *Local Government Act 1995*?	**N/A**	**Respondent:** No CEO recruitment in 2025. **Reviewer:** Confirmed not applicable.	**Executive Manager Corporate Services**
Reg 19AB	Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?	**YES**	**Respondent:** Refer code of conduct. **Reviewer:** Confirmed requirement is stated in the code of conduct at section 3.15.	**Executive Assistant/Governance Coordinator**
Reg 19AC	Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?	**YES**	**Respondent:** Refer code of conduct. **Reviewer:** Confirmed requirement is stated in the code of conduct at section 3.15.	

Reference	Question	Answer	Verification / Evidence	Owner
Reg 19AE	Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?	**YES**	**Respondent:** Refer code of conduct. **Reviewer:** Confirmed requirements is stated in the code of conduct at sections 3.23,3.26 and 3.27.	**Executive Assistant/Governance Coordinator**
Reg 19B	Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?	**YES**	**Respondent:** Refer to 24-25 Annual Report. **Reviewer:** Confirmed that the 24-25 Annual Report contains the information required under section 5.53(2)(g) and (i) and regulation 3A(2).	**Executive Manager Corporate Services**
Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If yes, provide the date of the most recent review	**NO**	**Respondent:** New Council Plan (combined Strategic Community Plan and Corporate Business Plan) adopted 23 June 2026 **Reviewer:** Sighted new Council Plan (combined Strategic Community Plan and Corporate Business Plan) adopted 23 June 2026, on the Town's website.	**Executive Manager Corporate Services**

Reference	Question	Answer	Verification / Evidence	Owner
Reg 19DA	Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4) ? If yes, provide date of review Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) C (3)?	YES	**Respondent:** Corporate Plan reviewed and compliant with regulations. Refer OCM 17 June 2025 at council decision 031706. **Reviewer:** Minutes sighted and compliance confirmed.	**Executive Manager Corporate Services**
Reg 22	Asked as part of question s5.75			
Reg 23	Asked as part of question s5.76			
Reg 28	Asked as part of question s5.88(1)			
Reg 28A	Asked as part of question s5.89A(1)			
Reg 29	Asked as part of question s5.94			
Reg 29C	Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?	YES	**Respondent:** **Reviewer:** Confirmed that prescribed information is published on the Town's website.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
Reg 35	Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?	N/A	**Respondent:** Following 2025 Elections, one re-elected and two newly elected council members have completed this training. Newly elected Mayor and one newly elected member are still to complete this training prior to mid-October 2026. **Reviewer:** Response noted and agrees to information on the Town's website: *Register of Training and Professional Development. Elected Members.*	**Executive Assistant/Governance Coordinator**
Reg 36	Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member: - has completed an approved course within the specified 5-year period prior to election, or - completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?	YES	**Respondent:** WALGA has provided full training history of Council Member Essentials training for each Council Member. Council Member Essentials training worksheet available showing when each Council members last completed modules. **Reviewer:** Response noted and agrees to information on the Town's website: *Register of Training and Professional Development. Elected Members.*	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
Local Government (Audit) Regulations 1996				
Reg 10	Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?	**YES**	**Respondent:** **Reviewer:** Sighted the auditor's report for the financial year ending 30 June 2025 dated 16 April 2026.	**Executive Manager Corporate Services**
Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025? If yes, provide date of council's resolution to accept the report.	**YES**	**Respondent:** 21 March 2023. **Reviewer:** The report on the 'CEO Review' was sighted within the minutes of OCM 21 March 2023 resolution 022103.	**Executive Manager Corporate Services**
Local Government (Constitution) Regulations 1998				
Reg 11FA	Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?	**YES**	**Respondent:** Form 20 completed and submitted by Electoral Commission Returning Officer. **Reviewer:** Sighted confirmation.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
Reg 13	Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?	**N/A**	**Respondent:** **Reviewer:** Not applicable.	**Executive Assistant/Governance Coordinator**
	Local Government (Elections) Regulations 1997			
Reg 30G	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997? Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	**YES** **NO** **YES**	**Respondent:** REGISTER AVAILABLE. **Reviewer:** Sighted Register of Electoral Gifts on the Town's website. **Reviewer:** At the date of the initial review (July 2026) the *Register of Electoral Gifts* disclosed a gift to Tomas Fitzgerald. Tomas Fitzggerald was not elected and so the disclosure should be removed. This has now been corrected. **Reviewer:** Sighted *Register of Electoral Gifts* on the Town's website.	**Executive Assistant/Governance Coordinator**

Reference	Question	Answer	Verification / Evidence	Owner
Local Government (Financial Management) Regulations 1996				
Reg 5	Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?	**YES**	**Respondent:** Refer FMR Report. **Reviewer:** The FMR report dated June 2026 was sighted and references overall the appropriateness of the systems and procedures as set out Financial Management Regulations 5(1)(a) to (g). Improvement opportunities were noted strengthen the consistency, documentation and monitoring of those systems.	**Executive Manager Corporate Services**
Reg 6	Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?	**NO**	**Respondent:** The Town does not have a dedicated internal audit function. The Corporate Services Team oversees the annual Audit Work Plan including the FMR/Audit Reg 17 Review. **Reviewer:** Sighted the Annual Work Plan tabled at the Audit Committee meeting 11 December 2024.	**Executive Manager Corporate Services**
Reg 7	Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?	**YES**	**Respondent:** No ward accounting is undertaken. **Reviewer:** Noted.	**Executive Manager Corporate Services**

Reference	Question	Answer	Verification / Evidence	Owner
Reg 8	Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?	YES	**Respondent:** Separate bank accounts established for working capital versus restricted funding. **Reviewer:** Noted. Confirmed separate bank accounts with EMCS.	**Executive Manager Corporate Services**
Reg 9	Did the local government keep separate financial records for each trading undertaking and each major land transaction?	YES	**Respondent:** East Fremantle Community Park (EPCP) is a trading undertaking. **Reviewer:** Noted.	**Executive Manager Corporate Services**
Reg 11	Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?	YES	**Respondent:** **Reviewer:** Sighted the detailed Procedures Manual.	**Executive Manager Corporate Services**
Reg 12	Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?	YES	**Respondent:** Delegated authority. **Reviewer:** Sighted Delegation 1.2.22 Payments from Municipal or Trust Funds.	**Executive Manager Corporate Services**

Reference	Question	Answer	Verification / Evidence	Owner
Reg 13	Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes that: -include the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or include the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval?	**YES**	**Respondent:** Refer monthly Council Reports. **Reviewer:** Sighted Council agenda and accounts on a sample basis.	**Executive Manager Corporate Services**
Reg 13A	Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?	**YES**	**Respondent:** **Reviewer:** Sighted the required Council credit card payment details on a sample basis.	**Executive Manager Corporate Services**

Reference	Question	Answer	Verification / Evidence	Owner
Reg 19	Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?	**YES**	**Respondent:** Investment Register including in Monthly Financial Report. **Reviewer:** Sighted compliance under Note 3 in the minuted financial accounts on a sample basis tabled in the minutes for the OCMs.	**Executive Manager Corporate Services**
Reg 19C	Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?	**YES**	**Respondent:** **Reviewer:** The requirement is satisfied in the Investment Policy and evinced in Note 3 to the monthly financial accounts.	**Executive Manager Corporate Services**
Local Government (Functions and General) Regulations 1996				
Reg 7	Asked as part of question s3.59(2)			
Reg 9	Asked as part of question s3.59(2)			
Reg 10	Asked as part of question s3.59(2)			
Reg 11A	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?	**YES**	**Respondent:** Refer to annual audit of purchase requisitions presented to the July 26 ARIC Meeting. **Reviewer:** Compliance evidenced in the annual internal audit of purchase requisitions report presented to the July 26 ARIC.	**Executive Manager Corporate Services**
Reg 11	Asked as part of question s3.57			

Reference	Question	Answer	Verification / Evidence	Owner
Reg 12	Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	**Respondent:** **Reviewer:**	**Executive Manager Corporate Services**
Reg 14(1), (3) and (5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	YES	**Respondent:** **Reviewer:** The RFT 02/25-26 Riverside Road Resurfacing Tender was extended from 3 October 2025 to 13 October 2025. Interested parties were made aware of the change using Tenderlink.	**Executive Manager Technical Services**
Reg 15	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	YES	**Respondent:** **Reviewer:** Compliance sighted. Sighted evidence both RFT 01/25-26 and RFT 02/25-26 were both advertised on Tenderlink, the West Australian and the Town's website. Tenderlink automatically 'locks down' tenders at the closing time.	**Executive Manager Technical Services**
Reg 16	Asked as part of question Reg 15			

Reference	Question	Answer	Verification / Evidence	Owner
Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	YES	**Respondent:** Confirm review within timeframe. **Reviewer:** Sighted the tender register on the Town's website, with the required details included. Noting due to an administrative error the face sheet for RFT 01/25-26 included an incorrect '*Tender Closing Time*' and '*Date of Opening Submissions*'. The Town has corrected this. <u>Recommendation</u> The Tender Register 2025/26 does not include the details of RFT 02/25-26 as council declined to award this tender. For completeness it is recommended that the Town consider retaining such information in the Tender Register and noting the decision taken.	**Executive Manager Technical Services**
Reg 18(1) and (4)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A	**Respondent:** **Reviewer:**	**Executive Manager Technical Services**
Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	YES	**Respondent:** **Reviewer:** Sighted copies of the letters sent by the CEO to each tenderer for RFT 01/25-26 and RFT 02/25-26.	**Executive Manager Technical Services**

Reference	Question	Answer	Verification / Evidence	Owner
Reg 21	Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	**N/A**	**Respondent:** No EOIs undertaken. **Reviewer:** Noted.	**Executive Manager Corporate Services**
Reg 22	Asked as part of question Reg 21	**N/A**		**Executive Manager Corporate Services**
Reg 23	Did the local government reject any expressions of interest that were not submitted at the place, and within the time specified in the notice or that failed to comply with any other requirement specified in the notice? Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) C (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	**N/A**	**Respondent:** No EOIs undertaken. **Reviewer:** Noted.	**Executive Manager Corporate Services**
Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	**N/A**	**Respondent:** No EOIs undertaken. **Reviewer:** Noted.	**Executive Manager Corporate Services**

Reference	Question	Answer	Verification / Evidence	Owner
Reg 24AD(2), (4) and (6)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions C General) Regulations 1996 regulations 24AD(4) and 24AE? If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	**N/A**	**Respondent:** No panel of pre-qualified suppliers has been established. **Reviewer:** Noted.	**Executive Manager Corporate Services**
Reg 24AE	Asked as part of question Reg 24AD(2), (4) and (6)			
Reg 24AF	Asked as part of question Reg 24AD(2), (4) and (6)			
Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	**N/A**	**Respondent:** No panel of pre-qualified suppliers has been established. **Reviewer:** Noted.	**Executive Manager Corporate Services**
Reg 24AH(1) and (3)	Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time specified in the invitation for applications? Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	**N/A**	**Respondent:** No panel of pre-qualified suppliers has been established. **Reviewer:** Noted.	**Executive Manager Corporate Services**

Reference	Question	Answer	Verification / Evidence	Owner
Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	**Respondent:** No panel of pre-qualified suppliers has been established. **Reviewer:** Noted.	**Executive Manager Corporate Services**
Reg 24E	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	**Respondent:** No Regional Price Preference. **Reviewer:** Noted.	**Executive Manager Corporate Services**
Reg 24F	Asked as part of question Reg 24	N/A		

END OF DOCUMENT

Local Government Inspector

GOVERNMENT OF WESTERN AUSTRALIA

2025 Compliance Audit Return

Local Government Authority: The Town of East Fremantle

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: No

Comments: Not reviewed within previous 8 years, however review of all existing local laws (excluding Keeping of Poultry Local Law) now carried out on 16/6/26.

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: N/A

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: N/A

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: Yes

s. 5.16 (2)

Were all delegations to committees in writing?

Response: Yes

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: Yes

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: Yes

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: N/A

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: Yes

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: N/A

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: N/A

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: No

Comments: No additional requirements adopted.

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: N/A

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: N/A

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: N/A

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: No

Comments: New Council Plan (combined Strategic Community Plan and Corporate Business Plan) adopted 23 June 2026.

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: Yes

Date of review: 17/06/2025

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: N/A

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: Yes

Comments: Review dated 21 March 2023.

PLEASE NOTE BELOW CALENDAR DOES NOT ALLOW INPUT OF DATE PRIOR TO 2025

Date of council's resolution to accept the report: 01/01/2025

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: N/A

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: No

Comments: At the date of the initial review (July 2026) the Register of Electoral Gifts disclosed a gift to Tomas Fitzgerald. Tomas Fitzgerald was not elected and so the disclosure should be removed. This has now been corrected.

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: No

Comments: The Town does not have a dedicated internal audit function. The Corporate Services Team oversees the annual Audit Work Plan including the FMR/Audit Reg 17 Review.

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: Yes

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: N/A

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: Yes

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: N/A

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: N/A

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: Yes

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: N/A

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of ___________________________ 2026.

CEO   Date

Mayor or President   Date

13 REPORTS OF OFFICERS

Reports start on the next page

13.1 MONTHLY FINANCIAL REPORT 31 AUGUST 2026

Report Reference Number	OCR-4390
Prepared by	Stacey Hobbins, Consultant
Supervised by	Peter Kocian, Executive Manager Corporate Services
Meeting date	Tuesday, 15 September 2026
Voting requirements	Part 3 of the Officers Recommendation requires an Absolute Majority
Documents tabled	Nil

Attachments

1. Monthly Financial Report

PURPOSE

The purpose of this report is to present to Council the Monthly Financial Report for the month ended 31 August 2026. A Capital Works report has been incorporated into the workbook.

EXECUTIVE SUMMARY

A Monthly Financial Report workbook has been prepared to provide an overview of key financial activity.

The WA Government amended regulation 34 of the *Local Government (Financial Management) Regulations 1996* to require the Statement of Financial Activity be presented according to nature or type classification.

Regulation 35 also requires local governments to prepare a monthly Statement of Financial Position.

A Capital Works Report is presented detailing committed expenditure against budgets. This report is used to assess the clearance rate of capital projects.

BACKGROUND

Presentation of a monthly financial report to Council is both a statutory obligation and good financial management practice that:

a. demonstrates the Town’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 ratepayers for the use of financial resources.

Financial information that is required to be reported to Council monthly includes:

a. operational financial performance against budget expectations.
b. explanations for identified variances from expectations.
c. financial position of the Town at the end of each month.

<u>Understanding the Financials</u>

When reading the financial information/statements, variances (deviations from budget expectations) are classified as either:

a. Favourable variance (F)
b. Unfavourable variance (U)

c. Timing variance (T)

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 with the budget year. That is, the financial transaction will still occur, but just in a different month. This timing difference may require the year-to-date budget to be amended for future periods.

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 items.

A realised favourable variance on a revenue item is a positive outcome as it increases the projected budget surplus. An unfavourable variance on a revenue item has the opposite effect, resulting in a decrease in the projected budget result.

A realised favourable variance on an expenditure item may have either of two causes – one being a saving because the outcome was achieved for lesser cost, which has the effect of increasing the projected budget result. 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 a financial position perspective, it may not be a positive outcome for the community if the service or project is not delivered.

If a realised favourable or unfavourable variance is material in value, a recommendation will be provided to Council for consideration to amend the budget.

CONSULTATION

Budget Managers are provided with a monthly Responsible Officer Report for review and report of budget variances.

STATUTORY ENVIRONMENT

Section 6.4 of the *Local Government Act 1995* and Regulation 34 of *the Local Government (Financial Management) Regulations 1996* detail the form and way a local government is to prepare its Statement of Financial Activity.

Regulation 35 of the *Local Government (Financial Management) Regulations 1996* requires a monthly Statement of Financial Position to be prepared.

Expenditure from the municipal fund not included in the annual budget must be authorised in advance by an absolute majority decision of Council pursuant to section 6.8 of the *Local Government Act 1995*.

Fees and charges are imposed in accordance with section 6.16 of the *Local Government Act 1995.* Fees and charges imposed outside of the Annual Budget require an absolute majority decision of Council and must give local public notice of the new fees pursuant to section 6.19 of the *Local Government Act 1995*.

POLICY IMPLICATIONS

Significant Accounting Policies are adopted by Council on an annual basis. These policies are used in the preparation of the statutory reports submitted to Council.

FINANCIAL IMPLICATIONS

As part of the adopted 2026/27 Budget, Council adopted the following thresholds as levels of material variances for financial reporting:

That in accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and AASB 1031 Materiality, the level to be used in statements of financial activity in 2026/27 for reporting material variances shall be:

o 10% of the amended budget; or

o $10,000 of the amended budget,

whichever is greater, and that the material variance limit be applied to total revenue and expenditure for each Nature classification and capital income and expenditure in the Statement of Financial Activity.

STRATEGIC IMPLICATIONS

The monthly financial report is the key financial reporting mechanism to Council, to provide oversight of the financial management of the local government. This ties into the Council Plan as follows:

10.1 Strive for excellence in leadership and governance, including sustainable financial, human resource, asset and risk management.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Inadequate oversight of the financial position of the Town may result in adverse financial trends	Rare (1)	Major (4)	Low (1-4)	FINANCIAL IMPACT $50,000 - $250,000	Manage by monthly review of financial statements and key financial information
Inadequate monitoring of grant funding and expenditure resulting in incorrect income transfers	Possible (3)	Moderate (3)	Moderate (5-9)	FINANCIAL IMPACT $250,001 - $1,000,000	Manage by updating the internal grants register and contract liabilities register each month

RISK MATRIX

Consequence / Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	**5**	**Moderate (5)**	**High (10)**	**High (15)**	**Extreme (20)**	**Extreme (25)**
Likely	**4**	**Low (4)**	**Moderate (8)**	**High (12)**	**High (16)**	**Extreme (20)**
Possible	**3**	**Low (3)**	**Moderate (6)**	**Moderate (9)**	**High (12)**	**High (15)**
Unlikely	**2**	**Low (2)**	**Low (4)**	**Moderate (6)**	**Moderate (8)**	**High (10)**
Rare	**1**	**Low (1)**	**Low (2)**	**Low (3)**	**Low (4)**	**Moderate (5)**

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	9

Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

Not Applicable.

COMMENT

This report presents the Statement of Financial Activity by Nature for the month ending 31 August 2026.

The following is a summary of headline numbers from the attached financial report, and explanations for variances is provided in Note 1 of the workbook:

	Original Budget	Current Budget	YTD Budget	YTD Actual
Opening Surplus	62,837	62,837	62,837	1,455,286
Operating Revenue	20,111,416	20,111,416	12,460,758	12,651,206
Operating Expenditure	(21,332,777)	(21,332,777)	(3,280,078)	(3,330,912)
Capital Expenditure	(3,270,915)	(3,270,915)	(429,151)	(167,058)
Capital Income	1,113,274	1,113,274	307,580	82,639
Financing Activities	1,001,222	1,001,222	(20,755)	(38,047)
Non-Cash Items	2,314,943	2,314,943	394,574	403,424
Closing Surplus/(Deficit)	**0**	**0**	**9,495,765**	**11,056,538**

The Executive Summary in the workbook provides an overview of key indicators for the month. Further comments are provided below:

- Rate Notices were issued on the 24 July. The first due date was the 28 August. The Town has raised $12.7 million and receipted $7 million (including rates, ESL, service charges) by the end July, equating to 54.8% of total rates and charges paid.
- End of year accounting process for 25/26 is continuing, and there may be minor adjustments to the carry forward surplus of $1,455,286. An explanation of the brought forward surplus has been provided as an Appendix to the Monthly Financial Report.
- As the fixed asset register has not been finalised, no depreciation has been run in 26/27, although a manual entry has been applied in the Statement of Financial Activity.
- Capital works has yet to substantially commence in 26/27, although work continues on Wauhop Lighting project and the Solar project. Capital works expenditure year-to-date of $167K has been incurred against a year-to-date budget of $429k
- The Town records balance sheet account movements, such as provision of employee leave, interest on lease/ROU at the end of the financial year leading to timing variance during the year; however, these are not considered material.
- East Fremantle Community Park estimated expenses and incomes are presented as separate line items in statement of financial activity.
    - ☐ Other Revenue - Principal Agent Arrangements
    - ☐ Other Expenditure - Principal Agent Arrangements

- EFCP - Principal Agent Arrangements actual result for the period ending 31 July 2026 with accruals for August 2026 incorporated into this report. The net operating subsidy of ($53K) against the year date budget of ($58k) and a full year budget subsidy of ($351K).

  The Town's accruals of incomes and expenses are adjusted with available actuals and where actuals are not available, the budgeted incomes and expenses have been accrued.

Budget Variations
Surplus brought forward from 25/26 financial year – the 2026/27 Budget is framed on an estimated brought forward surplus of $62,837 at 30 June 2026 compared to a draft surplus of $1,455,285 reported in the August Monthly Financial Report. End-of-year accounting processes for 2025/26 are continuing and the actual deficit may be adjusted.

The variance between the estimated brought forward deficit (in the 26/27 Annual Budget) and actual deficit (in the August Monthly Report) has been provided in some detail in Appendix A of the Monthly Financial Report but is summarised as follows:

Description	June 2026 Financial Statements – June 30 Actual	2025/26 Budget – June 30 Forecast	Variance	Comment
Amount Attributable to Operating Activities	1,863,471	755,347	1,108,124	• 50% advance payment of 25/26 FAGS received in June $270k • Additional $200k interest revenue • Net savings in operational expenditure of $275k
Amount attributable to Investing Activities	(247,500)	(805,067)	557,567	• Variance in capital works completion and carry forward of capex to 25/26 • Wauhop and Solar Grant delay receipt until 2026/27
Amount attributable to Financing Activities	286,156	559,393	(273,237)	• Reserve transfers delayed relating to Solar project
Total	**1,455,285**	**62,831**	**$1,392,454**	

The following schedule of Budget Variations is submitted for Council consideration. The proposed adjustments include capital and operating projects brought forward from the prior year that were not completed and contributed to the year-end surplus, together with new projects and opportunities identified since adoption of the 2026/27 Budget.

After allowing for the proposed budget variations, an unallocated surplus of **$465,439** remains for Council consideration. It is recommended that this be considered during the 2026-27 mid-year budget review to be undertaken in January/February 2027. An option may be to transfer the remaining surplus to the Strategic Asset Management Reserve. The reserve currently has a balance of only **$4,275**, and strengthening this reserve would provide capacity to respond to priorities and funding requirements arising from the upcoming Asset Management Plan. This approach retains the surplus for future strategic asset management requirements while providing Council with flexibility to consider the outcomes of the Asset Management Plan once finalised.

General Ledger	Account Description	Current Budget	Amended Budget	Change in Net Current Assets $	Comment
	Opening Surplus 1 July 2026	62,837	1,455,285	1,392,448	`
Operating					
I03070	General Purpose Grants - Grants Comr	191,670	42,804	(148,866)	Adjust for advance payment of FY27 FA Grant $188k
I03071	General Purpose Grants (Roads) - Gran	85,665	13,432	(72,233)	Adjust for advance payment of FY27 FA Grant $82k
E10246	Environmental Sustainability Initiatives	(84,700)	(92,500)	(7,800)	Waterwise project - building fixtures
2431	Transfer from Sustainability Reserve	583,807	591,607	7,800	To fund waterwise project
E04203	Strategic & Business Planning - Consult	0	(30,000)	(30,000)	Review of CHSP Services`
E04203	Strategic & Business Planning - Consult	0	(25,000)	(25,000)	Policy Review
E04203	Strategic & Business Planning - Consult	0	(15,000)	(15,000)	EFCP Financial Model
E04203	Strategic & Business Planning - Consult	0	(15,000)	(15,000)	Public Art Strategy and Policy Review
E11261	Implementation of Reconciliation Actio	0	(1,000)	(1,000)	Funds needed to deliver RAP actions
E10647	W. Wayman Reserve Foreshore Ecologi	0	(25,420)	(25,420)	Town contribution
E10647	W. Wayman Reserve Foreshore Ecologi	0	(22,500)	(22,500)	Grant contribution
I10065	Funding for W Wayman Reserve	0	22,500	22,500	Grant funding from Coastwest
I12088	Operating Grants - Misc Grants (Transp	0	120,000	120,000	PSHB LG Support Scheme
E12255	Tree replacements	(118,174)	(238,174)	(120,000)	Tree mapping, surveillance and PSHB management plan
E12259J	WA Tree Recovery Round 2 Grant Progr	0	(68,182)	(68,182)	WA Tree Recovery Round 2 Grant Program
I12088	WA Tree Recovery Round 2 Grant Progr	0	68,182	68,182	WA Tree Recovery Round 2 Grant Program
E04250	Admin - Office Expenses	(10,743)	(19,743)	(9,000)	HR giftcards to match PO raised
E10204	Sanitation - Annual Bulk & Green Waste	(180,000)	(200,000)	(20,000)	Carry forward from FY26 underspend
E12313	Parking and directional signs	(115,708)	(165,708)	(50,000)	Implementation of Integrated Management Study carryforward
E04201	Admin Salaries	(1,958,434)	(2,133,434)	(175,000)	SCM 01/09/2026
E04205	Admin Superannuation	(258,963)	(283,963)	(25,000)	SCM 01/09/2026
E04210	Staff Placement Fees	(5,517)	(45,517)	(40,000)	SCM 01/09/2026
E04239	Legal Services	(100,000)	(110,000)	(10,000)	SCM 01/09/2026
E14204	Asset Management Consultancy	(100,000)	(160,000)	(60,000)	Asset Management Plan - carry forward
Capital					
J11748	Solar and Community Battery Project	(398,213)	(676,187)	(277,974)	Carry forward project
I11210	Solar and Community Battery Project - I	199,107	338,094	138,987	Community Energy Fund - carry forward project
2431	Transfer from Sustainability Reserve	583,807	722,794	138,987	Carry forward project
E10644	Norm McKenzie Foreshore Works	(600,000)	(631,000)	(31,000)	Carry forward signage and contract close
J04636	Upgrade of Power to EV Charger - Dove	0	(20,000)	(20,000)	Carry forward
J11738	East Fremantle Community Park - Misc	(200,000)	(308,990)	(108,990)	Carry forward
E14614	CCTV Installation	0	(12,000)	(12,000)	
J12854	Riverside Road, adjacent to Towns bunc	(250,000)	(470,115)	(220,115)	Adjustment to match RRG Funding
I12096	MRRG Funding	166,667	313,410	146,743	Adjustment to match RRG Funding
I12097	Roads to Recovery	0	73,372	73,372	Adjustment to match RRG Funding
J12850	Riverside Road (Swan Yacht club to Wa	(360,000)	(383,070)	(23,070)	Adjustment to match RRG Funding
I12096	MRRG Funding	240,000	255,380	15,380	Adjustment to match RRG Funding
I12097	Roads to Recovery	120,000	127,690	7,690	Adjustment to match RRG Funding
J11747	Ulrich Playground Replacement	(120,000)	(355,000)	(235,000)	Increase to account for Lotterywest Grant Application
TBA	Lotterywest funding	0	186,500	186,500	Application being lodged to Lotterywest
Various	Playground maintenance	(50,000)	(35,000)	15,000	to help fund Ulrich Playground
	Unallocated surplus			**465,439**	
	*E04203 has current budget of $165,000				

CONCLUSION

Council is requested to receive the Monthly Financial Report for the month ended 31 August 2026 as submitted and consider the variation to budgets presented.

13.1 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item.Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council:

1. **receives the Monthly Financial Report for the month ended 31 August 2026, as presented as attachment 1 to this report, inclusive of:**
   (i) Statement of Financial Activity by Nature
   (ii) Statement of Comprehensive Income
   (iii) Statement of Financial Position
   (iv) Capital Expenditure Report
2. **notes the unrestricted municipal surplus of $11,056,538 for the month ended 31 August 2026.**
3. **pursuant to section 6.8 of the *Local Government Act 1995*, approve by absolute majority, the schedule of budget variations to the 2026/27 Budget, resulting in an estimated unallocated surplus of $465,439 at 30 June 2027.**

General Ledger	Account Description	Current Budget	Amended Budget	Change in Net Current Assets $	Comment
	Opening Surplus 1 July 2026	62,837	1,455,285	1,392,448	`
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TBA	Lotterywest funding	0	186,500	186,500	Application being lodged to Lotterywest
Various	Playground maintenance	(50,000)	(35,000)	15,000	to help fund Ulrich Playground
	Unallocated surplus			**465,439**	
	*E04203 has current budget of $165,000				

4. **consider the allocation of the unallocated $465,439 estimated surplus during the 2026-27 budget review, with priority to be afforded to replenishing cash-backed reserves.**

REPORT ATTACHMENTS

Attachments start on the next page

TOWN OF EAST FREMANTLE

MONTHLY FINANCIAL REPORT

(Containing the Statements of Financial Activity and Financial Position)

For the period ended 31 August 2026

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

TOWN of EAST FREMANTLE

TOWN OF EAST FREMANTLE
FOR THE PERIOD ENDED 31 AUGUST 2026

KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$0.06 M	$0.06 M	$1.46 M	$1.39 M
Closing	$0.00 M	$9.50 M	$11.06 M	$1.56 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$10.81 M	% of total
Unrestricted Cash	$8.86 M	82.0%
Restricted Cash	$1.95 M	18.0%

Refer to 3 - Cash and Cash Investments

Payables

	$2.63 M
Trade Payables	$0.08 M
Other Payables	$2.55 M

Receivables

	$0.52 M	% Collected
Rates Receivable	$5.83 M	54.8%
Trade Receivable	$0.24 M	% Outstanding
Current	$0.03 M	13.8%
30 - 90 days	$0.21 M	86.2%
Over 90 Days	$0.03 M	11.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$1.09 M	$9.58 M	$9.72 M	$0.15 M

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$10.62 M	0.0%
YTD Budget	$10.62 M	

Refer to 8 - Rate Revenue

Grants and Contributions

		% Variance
YTD Actual	$0.13 M	(28.5%)
YTD Budget	$0.19 M	

Refer to 10 - Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$0.80 M	26.4%
YTD Budget	$0.63 M	

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($2.16 M)	($0.12 M)	($0.08 M)	$0.04 M

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.00 M	
Amended Budget	$0.06 M	(99.4%)

Refer to 6 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$0.17 M	
Amended Budget	$3.27 M	5.1%

Refer to 5 - Capital Acquisitions

Capital Grants

		% Received
YTD Actual	$0.08 M	
Amended Budget	$1.06 M	7.8%

Refer to 10 - Grants and Contributions

Key Financing Activities

Amount attributable to financing activities

$1.00 M	($0.02 M)	($0.04 M)	($0.02 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	$0.00 M
Interest expense	$0.02 M
Principal due	$4.81 M

Refer to 9 - Borrowings

Reserves

Reserves balance	$1.95 M
Interest earned	$0.00 M

Refer to 4 - Cash Reserves

Report Preparation

Prepared by:	Consultant
Reviewed by:	Executive Manager Corporate Services
Date Prepared:	3/09/2026

This information is to be read in conjunction with the accompanying Financial Statements and notes.

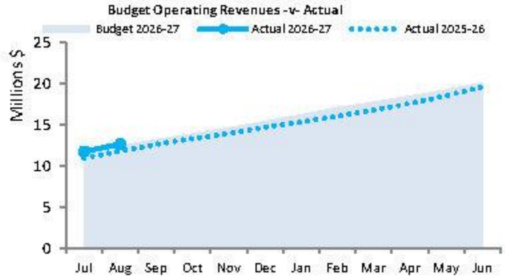
2

TOWN OF EAST FREMANTLE
FOR THE PERIOD ENDED 31 AUGUST 2026

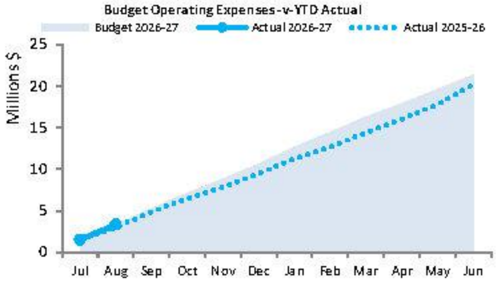
KEY INFORMATION - GRAPHICAL

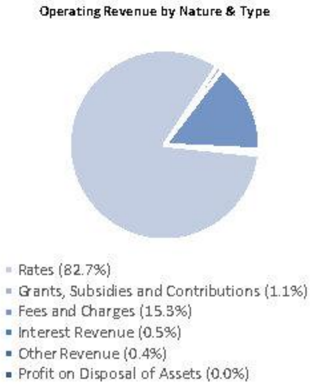
OPERATING ACTIVITIES

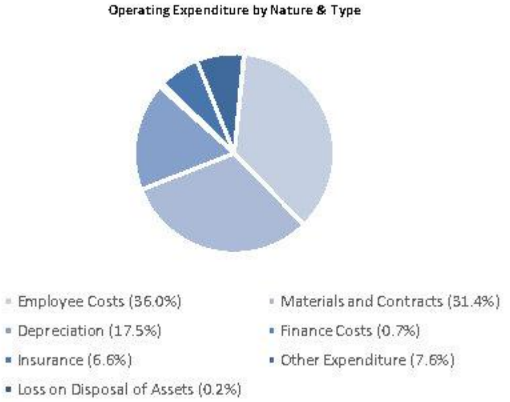
OPERATING REVENUE



OPERATING EXPENSES

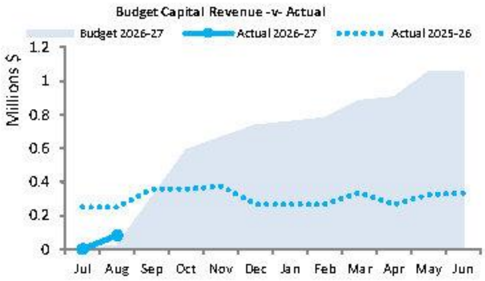




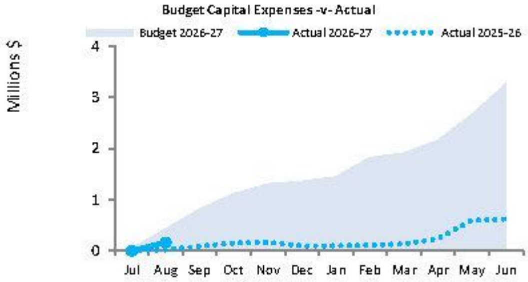


INVESTING ACTIVITIES

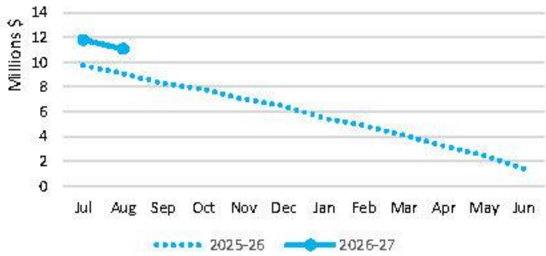
CAPITAL REVENUE



CAPITAL EXPENSES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

CONSOLIDATED	Note	Original Budget (a) $	Current Budget (a) $	YTD Budget (b) $	YTD Actual (c) $	Variance* $ (c) - (b) $	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	8	10,631,316	10,631,316	10,616,910	10,618,992	2,082	0.02%	▼
Grants, subsidies and contributions	10	1,366,311	1,366,311	188,680	134,835	(53,845)	(28.54%)	▼
Fees and charges		1,970,417	1,970,417	631,506	798,089	166,583	26.38%	▲
Interest revenue		147,899	147,899	33,168	63,461	30,293	91.33%	▲
Other revenue - principal agent arrangements		5,676,489	5,676,489	946,082	984,066	37,984	4.01%	▲
Other revenue		266,484	266,484	44,412	51,763	7,351	16.55%	▲
Profit on asset disposals	6	52,500	52,500	0	0	0	0.00%	
		20,111,416	**20,111,416**	**12,460,758**	**12,651,206**	190,448	1.53%	
Expenditure from operating activities								
Employee costs		(6,090,500)	(6,090,500)	(861,487)	(810,641)	50,846	5.90%	▼
Materials and contracts		(5,121,748)	(5,121,748)	(722,354)	(705,238)	17,116	2.37%	▼
Utility charges		(403,135)	(403,135)	(56,240)	(44,639)	11,601	20.63%	▼
Depreciation		(2,367,443)	(2,367,443)	(394,576)	(394,576)	0	0.00%	
Finance costs		(255,508)	(255,508)	(15,511)	(15,523)	(12)	(0.08%)	
Insurance		(295,423)	(295,423)	(147,717)	(148,059)	(342)	(0.23%)	
Other expenditure - principal agent arrangements		(6,027,186)	(6,027,186)	(1,004,532)	(1,036,950)	(32,418)	(3.23%)	▼
Other expenditure		(771,834)	(771,834)	(77,661)	(171,644)	(93,983)	(121.02%)	▲
Loss on asset disposals	6	0	0	0	(3,642)	(3,642)	0.00%	
		(21,332,777)	**(21,332,777)**	**(3,280,078)**	**(3,330,912)**	(50,834)	(1.55%)	
Non-cash amounts excluded from operating activities	2(b)	2,314,943	2,314,943	394,574	403,424	8,850	2.24%	
Amount attributable to operating activities		**1,093,582**	**1,093,582**	**9,575,254**	**9,723,718**	148,464	1.55%	
INVESTING ACTIVITIES								
Proceeds from capital grants, subsidies and contributions	10	1,055,774	1,055,774	307,580	82,281	(225,299)	(73.25%)	▼
Proceeds from disposal of assets	6	57,500	57,500	0	358	358	0.00%	
Payments for property, plant and equipment	5	(965,213)	(965,213)	(106,826)	(165,012)	(58,186)	(54.47%)	▲
Payments for construction of infrastructure	5	(2,305,702)	(2,305,702)	(322,325)	(2,046)	320,279	99.37%	▼
Amount attributable to investing activities		**(2,157,641)**	**(2,157,641)**	**(121,571)**	**(84,419)**	37,152	30.56%	
FINANCING ACTIVITIES								
Transfer from reserves	4	1,679,859	1,679,859	0	0	0	0.00%	
Repayment of borrowings	9	(165,617)	(165,617)	0	0	0	0.00%	
Payments for principal portion of lease liabilities		(83,020)	(83,020)	(20,755)	(38,047)	(17,292)	(83.31%)	▼
Transfer to reserves	4	(430,000)	(430,000)	0	0	0	0.00%	
Amount attributable to financing activities		**1,001,222**	**1,001,222**	**(20,755)**	**(38,047)**	(17,292)	(83.31%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		62,837	62,837	62,837	1,455,286	1,392,449	2215.97%	▲
Amount attributable to operating activities		1,093,582	1,093,582	9,575,254	9,723,718	148,464	1.55%	▲
Amount attributable to investing activities		(2,157,641)	(2,157,641)	(121,571)	(84,419)	37,152	30.56%	▲
Amount attributable to financing activities		1,001,222	1,001,222	(20,755)	(38,047)	(17,292)	(83.31%)	▼
Surplus or deficit after imposition of general rates		**0**	**0**	**9,495,765**	**11,056,538**	1,560,773	16.44%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 1 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

TOWN OF EAST FREMANTLE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 AUGUST 2026

CONSOLIDATED	NOTE	Original Budget	Current Budget	YTD Budget	YTD Actual
		$	$	$	$
Revenue					
Rates	8	10,631,316	10,631,316	10,616,910	10,618,992
Grants, subsidies and contributions	10	1,366,311	1,366,311	188,680	134,835
Fees and charges		1,970,417	1,970,417	631,506	798,089
Interest revenue		147,899	147,899	33,168	63,461
Other revenue - principal agent arrangements		5,676,489	5,676,489	946,082	984,066
Other revenue		266,484	266,484	44,412	51,763
		20,058,916	**20,058,916**	**12,460,758**	**12,651,206**
Expenses					
Employee costs		(6,090,500)	(6,090,500)	(861,487)	(810,641)
Materials and contracts		(5,121,748)	(5,121,748)	(722,354)	(705,238)
Utility charges		(403,135)	(403,135)	(56,240)	(44,639)
Depreciation		(2,367,443)	(2,367,443)	(394,574)	(394,576)
Finance costs		(255,508)	(255,508)	(15,511)	(15,523)
Insurance		(295,423)	(295,423)	(147,717)	(148,059)
Other expenditure - principal agent arrangements		(6,027,186)	(6,027,186)	(1,004,532)	(1,036,950)
Other expenditure		(771,834)	(771,834)	(77,661)	(171,644)
		(21,332,777)	**(21,332,777)**	**(3,280,076)**	**(3,327,270)**
		(1,273,861)	(1,273,861)	9,180,682	9,323,936
Capital grants, subsidies and contributions	10	1,055,774	1,055,774	307,580	82,281
Profit on asset disposals	6	52,500	52,500	0	0
		1,108,274	1,108,274	307,580	78,639
Total comprehensive income for the period		**(165,587)**	**(165,587)**	**9,488,262**	**9,402,575**

This statement is to be read in conjunction with the accompanying notes.

TOWN OF EAST FREMANTLE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2026

	Consolidated 30 June 2026	General Operations 31 August 2026	EFCP 31 August 2026	Consolidated 31 August 2026
	$	$	$	$
CURRENT ASSETS				
Cash and cash equivalents	6,484,338	1,597,319	15,000	1,612,319
Trade and other receivables	405,430	6,098,247	71,611	6,169,858
Other financial assets	0	9,194,680	0	9,194,680
Inventories	107,272	24,830	82,442	107,272
Other assets	151,729	55,711	4,677	60,388
TOTAL CURRENT ASSETS	**7,148,769**	**16,970,787**	**173,730**	**17,144,517**
NON-CURRENT ASSETS				
Trade and other receivables	188,231	183,025	0	183,025
Other financial assets	155,178	155,178	0	155,178
Property, plant and equipment	55,719,191	54,933,363	674,758	55,608,121
Infrastructure	50,817,453	50,704,438	0	50,704,438
Right-of-use assets	215,334	207,902	0	207,902
TOTAL NON-CURRENT ASSETS	**107,095,387**	**106,183,906**	**674,758**	**106,858,664**
TOTAL ASSETS	**114,244,156**	**123,154,693**	**848,488**	**124,003,181**
CURRENT LIABILITIES				
Trade and other payables	2,638,391	1,299,467	1,712,662	3,012,129
Other liabilities	250,667	268,548	0	268,548
Lease liabilities	88,718	50,671	0	50,671
Borrowings	303,505	165,618	137,888	303,506
Employee related provisions	857,596	860,472	0	860,472
TOTAL CURRENT LIABILITIES	**4,138,877**	**2,644,776**	**1,850,550**	**4,495,326**
NON-CURRENT LIABILITIES				
Lease liabilities	126,425	126,425	0	126,425
Borrowings	4,506,069	4,115,386	390,684	4,506,070
Employee related provisions	190,640	190,640	0	190,640
TOTAL NON-CURRENT LIABILITIES	**4,823,134**	**4,432,451**	**390,684**	**4,823,135**
TOTAL LIABILITIES	**8,962,011**	**7,077,227**	**2,241,234**	**9,318,461**
NET ASSETS	**105,282,145**	**116,077,466**	**(1,392,746)**	**114,684,720**
Retained surplus	53,503,024	64,298,345	(1,392,746)	62,905,599
Reserve accounts	1,946,830	1,946,830	0	1,946,830
Revaluation surplus	49,832,291	49,832,291	0	49,832,291
TOTAL EQUITY	**105,282,145**	**116,077,466**	**(1,392,746)**	**114,684,720**

This statement is to be read in conjunction with the accompanying notes.

Movement in Equity as per Statement of Comprehensive Income	**9,402,575**

6

TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

1 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2026-27 year is $10,000 or 10.00% whichever is the greater.

Description	Var. $	Var. %	Var.	Timing / Permanent	Explanation
	$	%			
Revenue from operating activities					
Rates	2,082	0.02%	▼	Timing	No material variance.
Grants, subsidies and contributions	(53,845)	(28.54%)	▼	Timing	See Note 10 Grants & Contributions for more detailed information. Direct grant from RRG should be received in September.
Fees and charges	166,583	26.38%	▲	Permanent	Domestic waste charges approximately $150k higher than budgeted.
Interest revenue	30,293	91.33%	▲	Timing	Timing of interest on rates instalments.
Other Revenue - Principal Agent Arrangements	37,984	4.01%	▲	Timing	EFCP income and expenditure accruals based on actual and forecast figures provided.
Other revenue	7,351	16.55%	▲	Timing	No material variance.
Expenditure from operating activities					
Employee costs	50,846	5.90%	▼	Timing	No material variance.
Materials and contracts	17,116	2.37%	▼	Timing	No material variance.
Utility charges	11,601	20.63%	▼	Timing	No material variance.
Depreciation	0	0.00%		Timing	No material variance.
Finance costs	(12)	0.00%		Timing	No material variance.
Insurance	(342)	(0.23%)		Timing	No material variance.
Other Expenditure - Principal Agent Arrangements	(32,418)	(3.23%)	▼	Timing	EFCP income and expenditure accruals based on forecast figures provided.
Other expenditure	(93,983)	(121.02%)	▲	Timing	Fremantle Library contribution budgeted for January.
Investing Activities					
Proceeds from capital grants, subsidies and contributions	(225,299)	(73.25%)	▼	Timing	Revenue recognition of grants. See Note 10 Grants & Contributions.
Payments for property, plant and equipment	(58,186)	(54.47%)	▲	Timing	See Note 5 Capital Acquisitions for more detailed information.
Payments for construction of infrastructure	320,279	99.37%	▼	Timing	See Note 5 Capital Acquisitions for more detailed information.
Financing Activities					
Transfer from reserves	0	0.00%		Timing	No variance.
Repayment of borrowings	0	0.00%		Timing	No variance.
Payments for principal portion of lease liabilities	(17,292)	(83.31%)	▼	Timing	Interest component on lease repayment to be recognised at end of the year process.
Surplus or deficit at the start of the financial year	1,392,449	2215.97%	▲	Timing	Draft brought forward surplus includes carry forwards - see Appendix A
Surplus or deficit after imposition of general rates	1,560,773	16.44%	▲	Timing	Due to variances described above.

TOWN OF EAST FREMANTLE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Note	Current Budget Closing 30 June 2026	Last Year Closing 30 June 2026	Year to Date 31 August 2026
Current assets		$	$	$
Cash and cash equivalents	3	3,359,332	6,484,339	1,612,319
Trade and other receivables		593,256	405,430	6,169,858
Other financial assets		0	0	9,194,680
Inventories	8	82,442	107,272	107,272
Other assets		47,177	151,729	60,388
		4,082,207	7,148,770	17,144,517
Less: current liabilities				
Trade and other payables		(2,659,088)	(2,638,391)	(3,012,129)
Other liabilities		0	(250,667)	(268,548)
Lease liabilities		(86,931)	(88,718)	(50,671)
Borrowings	9	(173,698)	(303,505)	(303,506)
Employee related provisions		(854,938)	(857,596)	(860,472)
		(3,774,655)	(4,138,877)	(4,495,326)
Net current assets		**307,552**	**3,009,893**	**12,649,191**
Less: Total adjustments to net current assets		(307,552)	(1,554,607)	(1,592,653)
Closing funding surplus / (deficit)		**0**	**1,455,286**	**11,056,538**

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities		Current Budget	YTD Budget (a)	YTD Actual (b)
		$	$	
Adjustments to operating activities				
Less: Profit on asset disposals	6	(52,500)	0	0
Add: Loss on asset disposals	6	0	0	3,642
Add: Depreciation		2,367,443	394,574	394,576
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates receivable movement		0	0	5,206
Total non-cash amounts excluded from operating activities		**2,314,943**	**394,574**	**403,424**

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Current Budget Opening 30 June 2026	Last Year Closing 30 June 2026	Year Date 31 August 2026
		$	$	$
Adjustments to net current assets				
Less: Reserve accounts	4	(568,181)	(1,946,830)	(1,946,830)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	9	173,698	303,505	303,506
- Current portion of lease liabilities		86,931	88,718	50,671
Total adjustments to net current assets	2(a)	**(307,552)**	**(1,554,607)**	**(1,592,653)**

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

3 CASH AND CASH INVESTMENTS

Description	Unrestricted	Restricted	Total Cash	Institution	Risk Rating (LT)	Interest Rate	Maturity Date
	$	$	$				
Cash Deposits							
Municipal Bank Account	3,774,376	0	3,774,376	CBA	AA-	3.50%	At Call
Municipal Bonds & Deposits Account	0	0	0	CBA	AA-	2.50%	At Call
Cash On Hand	600	0	600	Petty Cash/Till Float	N/A	0.00%	On Hand
Cash On Hand - EFCP	15,000	0	15,000	EFCP Cash - Consolidation	N/A	0.00%	On Hand
Term Deposits							
Pooled (Muni, Reserves, Bonds and Grants)	53,170	1,946,830	2,000,000	BENDIGO	A- Divestment	4.10%	Sep 26
Pooled (Muni, Reserves, Bonds and Grants)	3,010,447	0	3,010,447	BENDIGO	A- Divestment	4.10%	Oct 26
Pooled (Muni, Reserves, Bonds and Grants)	2,006,575	0	2,006,575	NAB	AA-	4.65%	Oct 26
Total	8,860,168	1,946,830	10,806,998				
Comprising							
Cash and cash equivalents	8,860,168	1,946,830	10,806,998				
	8,860,168	1,946,830	10,806,998				

KEY INFORMATION
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

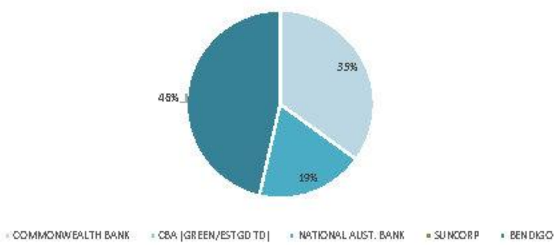
Comments/Notes - Investments and Cash Deposits

INSTITUTION	$	(LT) RISK RATING	%
COMMONWEALTH BANK	$3,774,376	AA-	35%
CBA (GREEN/ESTGD TD)	$0	AA-	0%
NATIONAL AUST. BANK	$2,006,575	AA-	19%
SUNCORP	$0	AA-	0%
BENDIGO	$5,010,447	A- Divestment	46%
	$10,791,398		100%

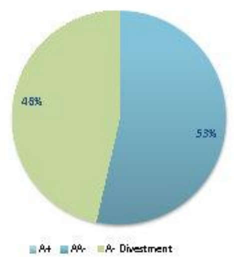
(LT) RISK RATING	PORTFOLIO LIMIT	$	%
A+	MAX 100%	$0	0%
AA-	MAX 100%	$5,780,951	53%
AA (GREEN TERM DEPOSITS)	MAX 100%	$0	0%
A- Divestment	MAX 100%	$5,010,447	46%
BBB+ (DIVESTMENT)	MAX 80%	$0	0%
		$10,791,398	100%

The Town obtains quotes from three (3) financial institutions prior to placing investments. This ensures the Town is receiving the best return on investment possible. The amount the Town invests is dependent on cash flow requirements for business operations and capital works for upcoming months. As the financial year progresses, the Town's cash holdings decreases which means less investment of Municipal funds.
The current monetary policy imposed by the Reserve Bank of Australia (RBA) is driving the interest rate environment.
The Town's investment policy precludes investing in term deposits for more than 12 months.

Values held by Institution



Values held by Risk Rating

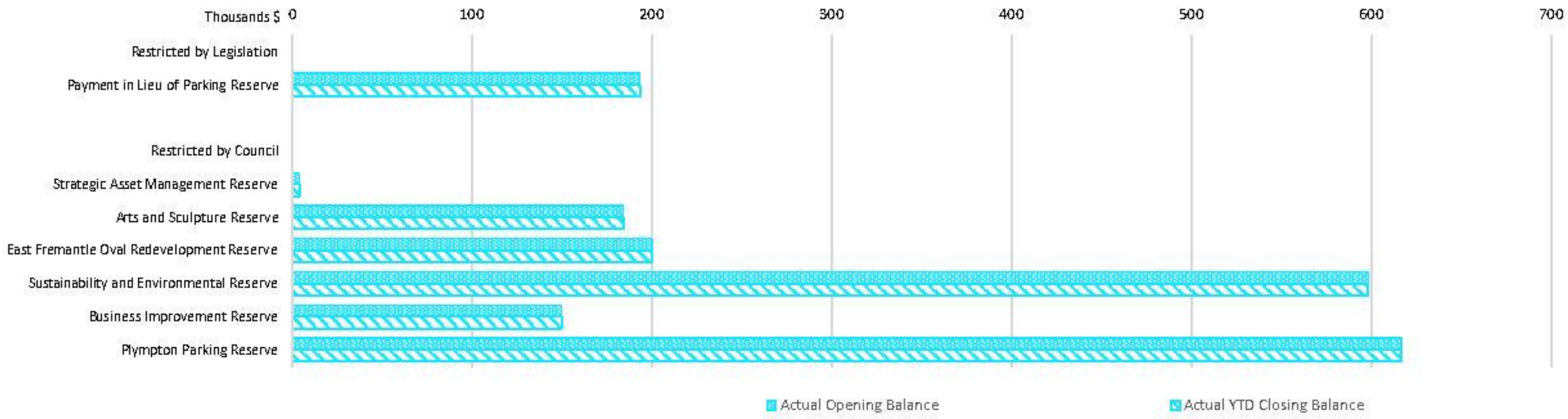


TOWN of EAST FREMANTLE

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

4 RESERVE ACCOUNTS

Reserve name	Original Budget				Current Budget							
	Budget Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by Legislation												
Payment in Lieu of Parking Reserve	188,385	0	(188,385)	0	188,385	0	(188,385)	0	193,435	0	0	193,435
Restricted by Council												
Strategic Asset Management Reserve	4,275	0	0	4,275	4,275	0	0	4,275	4,275	0	0	4,275
Arts and Sculpture Reserve	184,164	45,000	(91,000)	138,164	184,164	45,000	(91,000)	138,164	184,164	0	0	184,164
East Fremantle Oval Redevelopment Reserve	200,000	0	(200,000)	0	200,000	0	(200,000)	0	200,000	0	0	200,000
Sustainability and Environmental Reserve	474,549	335,000	(583,807)	225,742	474,549	335,000	(583,807)	225,742	598,289	0	0	598,289
Business Improvement Reserve	150,000	50,000	0	200,000	150,000	50,000	0	200,000	150,000	0	0	150,000
Plympton Parking Reserve	616,667	0	(616,667)	0	616,667	0	(616,667)	0	616,667	0	0	616,667
	1,818,040	**430,000**	**(1,679,859)**	**568,181**	**1,818,040**	**430,000**	**(1,679,859)**	**568,181**	**1,946,830**	**0**	**0**	**1,946,830**



TOWN of EAST FREMANTLE

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

5 CAPITAL ACQUISITIONS

Account	Description	Adopted Budget	Current Budget	YTD Budget	YTD Actual	Order Value	Total Actual	Variance (Under)/Over	Completion	Comments
Plant & Equipment		**257,000**	**257,000**	**0**	**0**	**0**	**0**	**257,000**	**0%**	
E11716	Mitsubushi Triton - single cab parks ute	37,000	37,000	0	0	0	0	37,000	0%	
E11720	Kobota Baroness - oval mower	150,000	150,000	0	0	0	0	150,000	0%	
E08628	Honda Super One - EV x 2 (Neighbourhood Link)	70,000	70,000	0	0	0	0	70,000	0%	
						0				
Furniture & Equipment		**30,000**	**30,000**	**5,000**	**0**	**28,495**	**28,495**	**1,505**	**0%**	
E04633	General Allocation (Photocopier; Computer Monitors)	30,000	30,000	5,000	0	16,781	16,781	13,219	0%	
E14614	Furniture & Equipment - CCTV Installation - Capex - Administration	0	0	0	0	11,714	11,714	(11,714)	0%	
Buildings		**678,213**	**678,213**	**101,826**	**165,012**	**362,599**	**527,611**	**150,602**	**24%**	
J11748	Solar and Battery Installation East Fremantle Community Park. Solar installation	398,213	398,213	88,492	164,562	346,216	510,778	(112,565)	41%	
J11738	East Fremantle Community Park - Miscellaneous Works - carryover	200,000	200,000	0	450	9,827	10,277	189,723	0%	
J14606	Buildings - General	80,000	80,000	13,334	0	0	0	80,000	0%	
J04636	Upgrade Of Power To Ev Charger - Dovenby House	0	0	0	0	6,556	6,556	(6,556)	0%	
Infrastructure - roads		**1,725,052**	**1,725,052**	**305,000**	**66**	**850**	**916**	**1,724,136**	**0%**	
J12851	LCURS road safety interventions	150,000	150,000	0	0	0	0	150,000	0%	
J12852	King Street - George Street to Duke Street	160,000	160,000	0	0	0	0	160,000	0%	
J12853	George Street - Shared Space	805,052	805,052	0	0	0	0	805,052	0%	
J12854	Riverside Road, adjacent to Towns bund area	250,000	250,000	125,000	0	0	0	250,000	0%	
J12850	Riverside Road (Swan Yacht club to Wayman reserve)	360,000	360,000	180,000	66	850	916	359,084	0%	
Infrastructure - drainage		**15,000**	**15,000**	**0**	**0**	**0**	0	**15,000**	**0%**	
J12761	Upgrade Old Pits to SEPs	15,000	15,000	0	0	0	0	15,000	0%	
Infrastructure - parks & ovals		**426,000**	**426,000**	**0**	**1,980**	**74,138**	**76,118**	**349,882**	**0%**	
J11728	Bin Upgrades	10,000	10,000	0	0	0	0	10,000	0%	
J11729	Park Benches and Gates	20,000	20,000	0	0	0	0	20,000	0%	
J11730	Shade Sail Replacement	20,000	20,000	0	0	0	0	20,000	0%	
J11675	Bore pump test/replacements	45,000	45,000	0	0	0	0	45,000	0%	
J12812	Flood-lighting Upgrade Wauhop Park - Carryover	100,000	100,000	0	264	74,138	74,402	25,598	0%	
J11747	Ulrich Playground Replacement - carryover	120,000	120,000	0	1,716	0	1,716	118,284	1%	
J11725	John Tonkin Playground - minor urgent replacements	20,000	20,000	0	0	0	0	20,000	0%	
J11742	Public Art Installation - East Fremantle Community Park - carryover	91,000	91,000	0	0	0	0	91,000	0%	
Infrastructure - car parks		**20,000**	**20,000**	**0**	**0**	**0**	**0**	**20,000**	**0%**	
J12827	Carparks - General Allocation	20,000	20,000	0	0	0	0	20,000	0%	
Infrastructure - footpaths		**119,650**	**119,650**	**17,325**	**0**	**0**	**0**	**119,650**	**0%**	
J12843	Riverside Road (North side), adjacent to Wayman Reserve - carryover	34,650	34,650	17,325	0	0	0	34,650	0%	
J12846	Canning Hwy (north side), between Windsor Street and Gill Street	45,000	45,000	0	0	0	0	45,000	0%	
J12847	Canning Hwy (north side), between Gill Street and Walter Street	40,000	40,000	0	0	0	0	40,000	0%	
		3,270,915	**3,270,915**	**429,151**	**167,058**	**466,082**	**633,140**	**2,637,775**	**5%**	

- Total Actual < Current Budget
- No Current Budget
- No YTD Actual
- Complete

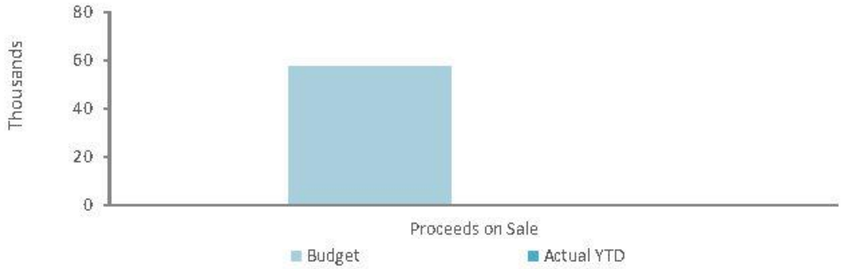
11

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

6 DISPOSAL OF ASSETS

		Current Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
1GDV-315	Ford Ranger Single Cab Auto Diesel 4x2	0	12,500	12,500	0	0	0	0	0
1GYB-393	Kobota Baroness GM2800B-30	5,000	25,000	20,000	0	0	0	0	0
1GBT-981	Toyota Camry Altise	0	8,000	8,000	0	0	0	0	0
1GCQ-228	2016 Toyota Tarago Van	0	12,000	12,000	0	0	0	0	0
PE285	VMS Trailer Sign	0	0	0	0	4,000	358	0	(3,642)
		5,000	**57,500**	**52,500**	**0**	**4,000**	**358**	**0**	**(3,642)**

***As at**



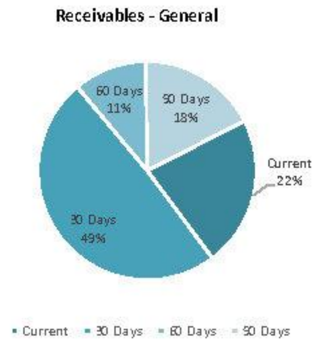
TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

7 TRADE AND OTHER RECEIVABLES

Rates receivable	30 Jun 2026	31 Aug 2026
	$	$
Opening arrears previous years	114,004	156,648
Levied this year	12,148,768	12,676,362
Less - collections to date	(12,106,124)	(7,033,782)
Gross rates collectable	**156,648**	**5,799,228**
Excess rates paid	81,495	29,782
Net rates collectable	**238,143**	**5,829,010**
% Gross Collected	*98.7%*	*54.6%*

Trade and Other Receivables	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - general	33,639	74,156	16,435	26,710	150,940
Receivables - infringements	0	0	0	0	92,599
Receviables - agreements	0	0	0	0	55,215
ESL / Pensioner Rebates	0	0	0	0	113,907
ATO - GST	0	0	0	0	119,800
Total Trade and Other Receivables outstanding					**532,460**
Allowance for credit losses of other receivables	0	0	0	0	(15,220)
Total Trade and Other Receivables (Excluding Rates Receivables)					**517,240**

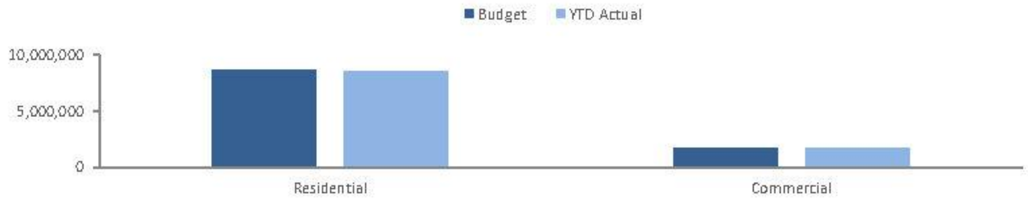
Amounts shown above include GST (where applicable)
Excludes opening balance EFCP consolidated Trade and Other Receivables of $71,611

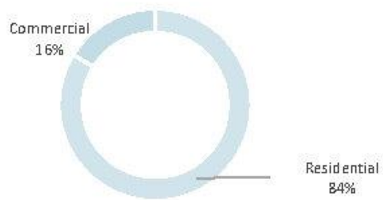


TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

8 RATE REVENUE

General rate revenue	Rate in $ (cents)	Number of Properties	Rateable Value	Rate Revenue	Current Budget Reassessed Rate Revenue	Total Revenue	Rate Revenue	YTD Actual Reassessed Rate Revenue	Total Revenue
RATE TYPE				$	$	$	$	$	$
Gross rental value									
Residential	0.066493	3,060	129,123,290	8,583,713	14,406	8,598,119	8,585,795	0	8,585,795
Commercial	0.125530	119	13,262,290	1,664,815	0	1,664,815	1,664,815	0	1,664,815
Sub-Total		**3,179**	**142,385,580**	**10,248,528**	**14,406**	**10,262,934**	**10,250,610**	**0**	**10,250,610**
Minimum payment	**Minimum Payment $**								
Gross rental value									
Residential	1,442.00	245	4,610,180	353,290	0	353,290	353,290	0	353,290
Commercial	2,156.00	7	97,210	15,092	0	15,092	15,092	0	15,092
Sub-total		**252**	**4,707,390**	**368,382**	**0**	**368,382**	**368,382**	**0**	**368,382**
Total						**10,631,316**			**10,618,992**





TOWN of EAST FREMANTLE

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

9 BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Finance Costs	
Particulars	**Loan No.**	**1 July 2026**	**Actual**	**Current Budget**	**Actual**	**Current Budget**	**Actual**	**Current Budget**	**Actual**	**Current Budget**
		$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
EF Oval Precinct Redevelopment	185	4,418,891	0	0	0	(165,617)	4,418,891	4,253,274	15,523	242,111
EF Community Park - Equipment loan EFCP		390,685	0	0	0	0	390,685	390,685	0	0
Total		**4,809,576**	**0**	**0**	**0**	**(165,617)**	**4,809,576**	**4,643,959**	**15,523**	**242,111**

	1 July 2026	Principal Outstanding Actual
Current borrowings	303,506	303,506
Non-current borrowings	4,506,070	4,506,070
	4,809,576	**4,809,576**

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION
Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materiallly different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

10 GRANTS, SUBSIDIES AND CONTRIBUTIONS

OPERATING CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Program	Grant Provider	Purpose of Grant	Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual
			$	$	$	$
General Purpose Funding						
Grants Commission - General	WALGGC	Untied - General Purpose	191,670	191,670	30,000	10,701
Grants Commission - Roads	WALGGC	Untied - Road	85,665	85,665	10,000	3,358
Education and Welfare						
Commonwealth Home Support Programme	Commonwealth Dep. Health	Commonwealth Home Support Programme	724,076	724,076	120,680	120,776
Recreation and Culture						
Urban Canopy Grant Program	WALGA	Implementation of urban canopy program	20,000	20,000	0	0
Riverbank Grant Funding	Foreshore Management Reserve	Wayman Riverwall Stage 1	300,000	300,000	0	0
PSHB Support Scheme	DPIRD	Polyphagous Shot Hole Borer support	0	0	0	0
Community Amenities						
Bus Shelter - Maintenance Assistance Scheme	Public Transport Authority	Bus Shelter Maintenance	4,100	4,100	0	0
Transport						
Direct Grant	Main Roads	Direct Grant	28,000	28,000	28,000	0
Street Lighting Subsidy	Main Roads	Street Lighting Subsidy	4,800	4,800	0	0
Stirling Bridge Verge Maintenance Agreement	Main Roads	Stirling Highway Verge Maint. Agreement	8,000	8,000	0	0
			1,366,311	**1,366,311**	**188,680**	**134,835**

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Program	Grant Provider	Purpose of Grant	Original Budget Revenue	Current Budget Revenue	YTD Budget	YTD Revenue Actual
Recreation and Culture				$	$	$
Fremantle Womens Soccer Club Refurb	State Government	Election Commitment - Flood Lighting Upgrade Wauhop Park	100,000	100,000	0	0
Community Energy Fund	Fed. Dept. of Industry, Science and Resources	Solar and Battery Installation	199,107	199,107	44,246	82,281
Transport						
Regional Road Group	Main Roads WA	Road Renewal - Riverside Road	406,667	406,667	203,334	0
Roads to Recovery	Department of Infrastructure	Road Renewal - Riverside Road	200,000	200,000	60,000	0
LCURS Road Safety Grant	Main Roads	George Street - Shared Space	150,000	150,000	0	0
			1,055,774	**1,055,774**	**307,580**	**82,281**

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

11 BUDGET AMENDMENTS

Amendments to original budget since budget adoption.

Description	Date	Increase / (Decrease) to Net Surplus	Current Budget Surplus/ (Deficit) Running Balance
		$	$
Annual Budget Adoption Surplus/(Deficit)			0
No budget amendments as at 31 August 2026			
		0	**0**

Attachment -1

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

12 STATEMENT OF FINANCIAL ACTIVITY

GENERAL OPERATIONS	Note	Original Budget	Current Budget	YTD Budget	YTD Actual	Variance* $	Variance* %	Var.
		(a)	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		$	$	$	$	$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates	8	10,631,316	10,631,316	10,616,910	10,618,992	2,082	0.02%	▼
Grants, subsidies and contributions	10	1,366,311	1,366,311	188,680	134,835	(53,845)	(28.54%)	▼
Fees and charges		1,970,417	1,970,417	631,506	798,089	166,583	26.38%	▲
Interest revenue		147,899	147,899	33,168	63,461	30,293	91.33%	▲
Other revenue		266,484	266,484	44,412	51,763	7,351	16.55%	▲
Profit on asset disposals	6	52,500	52,500	0	0	0	0.00%	
		14,434,927	**14,434,927**	**11,514,676**	**11,667,140**	152,464	1.32%	
Expenditure from operating activities								
Employee costs		(6,090,500)	(6,090,500)	(861,487)	(810,578)	50,909	5.91%	▼
Materials and contracts		(5,121,748)	(5,121,748)	(722,354)	(703,841)	18,513	2.56%	▼
Utility charges		(403,135)	(403,135)	(56,240)	(44,639)	11,601	20.63%	▼
Depreciation		(2,367,443)	(2,367,443)	(394,576)	(394,576)	0	0.00%	
Finance costs		(13,397)	(13,397)	0	0	0	0.00%	
Insurance		(295,423)	(295,423)	(147,717)	(148,059)	(342)	(0.23%)	
Other expenditure		(771,834)	(771,834)	(77,661)	(171,644)	(93,983)	(121.02%)	▲
Loss on asset disposals	6	0	0	0	(3,642)	(3,642)	0.00%	
		(15,063,480)	**(15,063,480)**	**(2,260,035)**	**(2,276,979)**	(16,944)	(0.75%)	
Non-cash amounts excluded from operating activities	2(b)	2,314,943	2,314,943	394,574	403,424	8,850	2.24%	
Amount attributable to operating activities		**1,686,390**	**1,686,390**	**9,649,215**	**9,793,585**	144,370	1.50%	
INVESTING ACTIVITIES								
Proceeds from capital grants, subsidies and contributions	10	1,055,774	1,055,774	307,580	82,281	(225,299)	(73.25%)	▼
Proceeds from disposal of assets	6	57,500	57,500	0	358	358	0.00%	
Payments for property, plant and equipment	5	(367,000)	(367,000)	(18,334)	(0)	18,334	100.00%	▼
Payments for construction of infrastructure	5	(2,305,702)	(2,305,702)	(322,325)	(2,046)	320,279	99.37%	▼
Amount attributable to investing activities		**(1,559,428)**	**(1,559,428)**	**(33,079)**	**80,593**	113,672	343.64%	
FINANCING ACTIVITIES								
Transfer from reserves	4	1,479,859	1,479,859	0	0	0	0.00%	
Payments for principal portion of lease liabilities		(83,020)	(83,020)	(20,755)	(38,047)	(17,292)	(83.31%)	▼
Transfer to reserves	4	(430,000)	(430,000)	0	0	0	0.00%	
Amount attributable to financing activities		**966,839**	**966,839**	**(20,755)**	**(38,047)**	(17,292)	(83.31%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year		(588,579)	1,455,286	1,455,286	1,455,286	0	0.00%	
Amount attributable to operating activities - general		1,686,390	1,686,390	9,649,215	9,793,585	144,370	1.50%	▲
Amount attributable to investing activities - general		(1,559,428)	(1,559,428)	(33,079)	80,593	113,672	343.64%	▲
Amount attributable to financing activities - general		966,839	966,839	(20,755)	(38,047)	(17,292)	(83.31%)	▼
Surplus or deficit after imposition of general rates		**505,222**	**2,549,087**	**11,050,667**	**11,291,417**	240,750	2.18%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Attachment -1

TOWN OF EAST FREMANTLE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

13 STATEMENT OF FINANCIAL ACTIVITY
EAST FREMANTLE COMMUNITY PARK (EFCP)

	Note	Original Budget	Current Budget	YTD Budget	YTD Actual	Variance* $	Variance* %	Var.
		(a)	(a)	(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		$	$	$	$	$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Other revenue - principal agent arrangements		5,676,489	5,676,489	946,082	984,066	37,984	4%	▲
		5,676,489	**5,676,489**	**946,082**	**984,066**	37,984	4%	
Expenditure from operating activities								
Employee costs		0	0	0	(63)	(63)	0%	
Materials and contracts		0	0	0	(1,397)	(1,397)	0%	
Finance costs		(242,111)	(242,111)	(15,511)	(15,523)	(12)	0%	
Other expenditure - principal agent arrangements		(6,027,186)	(6,027,186)	(1,004,532)	(1,036,950)	(32,418)	-3%	▼
		(6,269,297)	**(6,269,297)**	**(1,020,043)**	**(1,053,933)**	(33,890)	-3%	
Non-cash amounts excluded from operating activities	2(b)	0	0	0	0	0	0.00%	
Amount attributable to operating activities		**(592,808)**	**(592,808)**	**(73,961)**	**(69,867)**	4,094	6%	
INVESTING ACTIVITIES								
Payments for property, plant and equipment	5	(598,213)	(598,213)	(88,492)	(165,012)	(76,520)	-86%	▲
Amount attributable to investing activities		**(598,213)**	**(598,213)**	**(88,492)**	**(165,012)**	(76,520)	-86%	
FINANCING ACTIVITIES								
Transfers from reserves	4	200,000	200,000	0	0	0	0%	
Repayment of borrowings	9	(165,617)	(165,617)	0	0	0	0%	
Amount attributable to financing activities		**34,383**	**34,383**	**0**	**0**	0	0%	
MOVEMENT IN SURPLUS OR DEFICIT CONSOLIDATED SUMMARY								
Surplus or deficit at the start of the financial year		62,837	62,837	62,837	1,455,286	1,392,449	2216%	▲
Amount attributable / net result for EFCP		(1,156,638)	(1,156,638)	(162,453)	(234,879)	(72,426)	-45%	▼
Amount attributable to operating activities - general		1,686,390	1,686,390	9,649,215	9,793,585	4,094	1%	
Amount attributable to investing activities - general		(1,559,428)	(1,559,428)	(33,079)	80,593	(76,520)	344%	▼
Amount attributable to financing activities - general		966,839	966,839	(20,755)	(38,047)	0	-83%	▼
Surplus or deficit after imposition of general rates		**0**	**0**	**9,495,765**	**11,056,538**	1,560,773	16%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Attachment -2

TOWN OF EAST FREMANTLE
APPENDIX A
EXPLANATION OF 2025/26 SURPLUS

CONSOLIDATED	2025/26 Draft Actual $	2025/26 Budget Forecast $	Variance Surplus / (Deficit) $	Explanation of Variance
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	10,028,468	10,044,192	(15,724)	
Grants, subsidies and contributions	1,389,858	1,096,008	293,850	FA Grant $270k, CHSP $20k
Fees and charges	1,836,565	1,782,164	54,401	Building permits $15k , Fines 21k, Development applications $22k
Interest revenue	421,137	220,569	200,568	Interest on investments
Other revenue - principal agent arrangements	5,355,454	5,501,051	(145,597)	EFCP Consolidation
Other revenue	214,716	362,480	(147,764)	EFCP Consolidation
Profit on asset disposals	26,951	35,626	(8,675)	
Fair value adjustments to investment property	75,558	0	75,558	non cash
	19,348,707	19,042,090	306,617	
Expenditure from operating activities				
Employee costs	(5,693,234)	(5,513,245)	(179,989)	PWO ($35k) salary, ($41k) sick leave, ($55k) workers comp; CHSP $(35k); Admin saving $86k (FM); Town Planning ($34k); Environment ($34k); Rangers including super ($26k); 31k underspend training
Materials and contracts	(4,538,588)	(4,995,146)	456,558	Building control $15k (offset against salaries), Health $15k (offset against salaries), MOC $26k comms strategy, MOC $10k reception & refreshments, Parking facilities $63k (incl in carry forwards integrated traffic study), Norm McK $85k (carry forwards), PWO $59k, Rates legal and reval $23k, Waste $90k, Town Planning $51k consultancy.
Utility charges	(401,091)	(396,929)	(4,162)	
Depreciation	(2,288,710)	(2,298,486)	9,776	non cash
Finance costs	(259,189)	(264,316)	5,127	
Insurance	(279,383)	(278,709)	(674)	
Other expenditure - principal agent arrangements	(5,641,819)	(5,974,975)	333,156	EFCP Consolidation
Other expenditure	(811,109)	(827,797)	16,688	non cash
	(19,913,123)	(20,549,603)	636,480	
Non-cash amounts excluded from operating activities	2,427,887	2,262,860	165,027	
Amount attributable to operating activities	1,863,471	755,347	1,108,124	
INVESTING ACTIVITIES				
Proceeds from capital grants, subsidies and contributions	334,189	565,016	(230,827)	Wauhop grant $100k (in 26/27 budget), CEUF Solar grant $138k (in proposed budget variation)
Proceeds from disposal of assets	41,561	60,000	(18,439)	
Payments for property, plant and equipment	(273,910)	(868,355)	594,445	$278k Solar project and $109k EFCP works to be carried forward
Payments for construction of infrastructure	(349,340)	(561,728)	212,388	Wauhop Park $100k and Ulrich Park $30k already in FY27 Budget
Amount attributable to investing activities	(247,500)	(805,067)	557,567	
FINANCING ACTIVITIES				
Transfer from reserves	858,688	987,478	(128,790)	Solar project carried forward
Repayment of borrowings	(295,801)	(157,911)	(137,890)	EFCP loan
Payments for principal portion of lease liabilities	(87,982)	(81,425)	(6,557)	
Transfer to reserves	(188,749)	(188,749)	0	
Amount attributable to financing activities	286,156	559,393	(273,237)	
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	(446,842)	(446,842)	0	
Amount attributable to operating activities	1,863,471	755,347	1,108,124	
Amount attributable to investing activities	(247,500)	(805,067)	557,567	
Amount attributable to financing activities	286,156	559,393	(273,237)	
Surplus or deficit after imposition of general rates	1,455,285	62,831	1,392,454	

13.2 ACCOUNTS FOR PAYMENT AUGUST 2026

Report Reference Number	OCR-4399
Prepared by	Natalie McGill, Senior Finance Officer
Supervised by	Peter Kocian, Executive Manager Corporate Services
Meeting date	Tuesday, 15 September 2026
Voting requirements	Simple Majority
Documents tabled	Nil

Attachments

1. List of Accounts August 26 (Public)
2. List of Accounts August 2026 (Elected Members - Confidential)
3. Ampol Invoice July 2026

PURPOSE

That Council, in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments made under delegated authority for the month ending 31 August 2026.

EXECUTIVE SUMMARY

Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996* requires Council to receive a monthly list of payments made under delegated authority. This report presents payments made from 1 August to 31 August 2026 (inclusive of GST) for Council's noting and receipt.

BACKGROUND

The Chief Executive Officer has delegated authority to make payments from the Municipal and Trust Accounts in accordance with budget allocations. Payments are processed primarily by electronic funds transfer (EFT), with limited use of cheques, direct debits, credit cards, reimbursements and refunds. Payments have been processed in accordance with delegated authority and internal financial controls, including invoice verification and approval workflows. Itemised lists of payments made under delegated authority during the period are provided as attachments.

CONSULTATION

Not required for this administrative reporting item.

STATUTORY ENVIRONMENT

Regulation 13(1) of the *Local Government (Financial Management) Regulations 1996* requires local governments to prepare a monthly list of payments made under delegated authority and present that list to Council.

Regulation 13(1) requires the list to include:

- the payee's name;
- the amount of the payment;
- the date of the payment; and
- sufficient information to identify the transaction.

In response to an external audit finding and subsequent internal review, the public agenda attachment has been modified to remove detailed invoice descriptions from cheque and EFT payments. The revised list retains the payment reference, payment date, payee name and payment amount, which is considered sufficient to identify each payment transaction for the purposes of regulation 13(1).

A more detailed internal copy of the payment listing will continue to be available to Elected Members to support scrutiny and governance oversight, while any public request for additional transaction information will be managed through the Town's normal inspection, public question time or information access processes.

Regulation 13A separately requires monthly reporting of payments made using purchasing cards, including corporate credit cards and fuel cards. These transactions are to be presented with the payee, amount, date and sufficient information to identify the payment.

POLICY IMPLICATIONS

Policy 2.1.3 Purchasing applies. Supplier payments are approved under delegated authority and in accordance with the authorisation limits outlined in Council's Purchasing Policy.

FINANCIAL IMPLICATIONS

All expenditure is incurred by authorised officers and made in accordance with the adopted Annual Budget.
All amounts quoted in this report are inclusive of GST.

STRATEGIC IMPLICATIONS

A proactive, approachable Council which values community consultation, transparency and accountability
5.1 Strengthen organisational accountability and transparency
5.2 Strive for excellence in leadership and governance.

RISK IMPLICATIONS

RISKS

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That Council does not accept the list of payments	Rare (1)	Moderate (3)	Low (1-4)	COMPLIANCE Minor regulatory or statutory impact	Accept Officer Recommendation
That excessive payment detail is publicly disclosed, increasing exposure to payment fraud or privacy-related risk	Rare (1)	Moderate (3)	Low (1-4)	COMPLIANCE Minor regulatory or statutory impact	Accept Officer Recommendation

RISK MATRIX

Consequence / Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	**5**	**Moderate (5)**	**High (10)**	**High (15)**	**Extreme (20)**	**Extreme (25)**
Likely	**4**	**Low (4)**	**Moderate (8)**	**High (12)**	**High (16)**	**Extreme (20)**
Possible	**3**	**Low (3)**	**Moderate (6)**	**Moderate (9)**	**High (12)**	**High (15)**

Unlikely	**2**	**Low (2)**	**Low (4)**	**Moderate (6)**	**Moderate (8)**	**High (10)**
Rare	**1**	**Low (1)**	**Low (2)**	**Low (3)**	**Low (4)**	**Moderate (5)**

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives: occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

RISK RATING

Risk Rating	3
Does this item need to be added to the Town's Risk Register	No
Is a Risk Treatment Plan Required	No

SITE INSPECTION

N/A

COMMENT

The Town's recent Financial Management, Risk Management, Internal Controls and Legislative Compliance review identified that the information included in the monthly list of payments exceeds the prescribed requirements of regulations 13 and 13A, and that the level of detail historically included in the public attachment may increase exposure to payment fraud or privacy-related risk. Internal review of the matter concluded that the payment transaction, rather than each underlying invoice line, should be the focus of the public reporting requirement.

The public agenda attachment has therefore been streamlined for cheque and EFT payments by removing the description column and retaining the payment reference, date, payee and amount. Purchasing card transactions will continue to be reported separately in accordance with regulation 13A, as these require sufficient information to identify each card payment. This approach balances statutory transparency with the need to minimise unnecessary disclosure of operational payment detail.

Significant payments for the period are listed below.

Payee	Amount (GST inc)
BELGRAVIA HEALTH & LEISURE GROUP PTY LTD	$542,492.64
PERDAMAN ADVANCED ENERGY PTY LTD	$173,012.85
CITY OF FREMANTLE	$82,500.00
AUSTRALIAN TAXATION OFFICE	$73,383.00
EQUITY CIVIL & DRAINAGE	$72,383.00
STEANN PTY LTD	$60,005.94
VEOLIA RECYCLING & RECOVERY (PERTH) PTY LTD	$41,526.16
VEOLIA RECYCLING & RECOVERY	$36,797.22
BENCHMARK CONSULTING WA	$26,987.07
SYNERGY	$18,276.95

CONCLUSION

Receipt of the payments list satisfies Council's governance and reporting obligations under regulation 13(1).

13.2 OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution Choose an item.Click or tap to enter a date.

OFFICER RECOMMENDATION:

That Council in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, receives the list of payments made under delegated authority for the month ended 31 August 2026.

August 2026		
Voucher No.	**Account**	**Amount**
Cheque 5432	**Municipal (Cheques)**	**$26.40**
EFT 41491— 41954	**Municipal (EFT)**	**$1,444,727.99**
Payroll	**Municipal (EFT)**	**$268,945.85**
	Municipal (Direct Debit)	**$2,076,350.96**
	Credit Card	**$6,259.33**
	Total Payments	**$3,796,310.53**

REPORT ATTACHMENTS

Attachments start on the next page

TOWN OF EAST FREMANTLE

List of Accounts paid by the Chief Executive for July 2026 submitted for the information of the Council Meeting to be held on Tuesday 15 September 2026

Cheque	Payment Date	Supplier	Cheque
5432	26/08/2026	DEPARTMENT OF TRANSPORT	26.40
			26.40

EFTS		Supplier	EFT
EFT41491	12/08/2026	AUSTRALIA POST	7,073.05
EFT41492	12/08/2026	AUSTRALIAN TAXATION OFFICE	73,383.00
EFT41493	12/08/2026	BUNNINGS BLDG SUPPLIES LTD	950.24
EFT41494	12/08/2026	BOC LIMITED	23.91
EFT41495	12/08/2026	CITY OF COCKBURN	2,162.00
EFT41496	12/08/2026	FREMANTLE HERALD	659.00
EFT41497	12/08/2026	MCLEODS	671.00
EFT41498	12/08/2026	MELVILLE TOYOTA	302.56
EFT41499	12/08/2026	TELSTRA LIMITED	4,767.99
EFT41500	12/08/2026	WATER CORPORATION	6,359.67
EFT41501	12/08/2026	WORK CLOBBER	1,146.63
EFT41502	12/08/2026	SYNERGY	14,496.41
EFT41503	12/08/2026	ZIPFORM PTY LTD	15,621.42
EFT41504	12/08/2026	FASTA COURIERS	76.07
EFT41505	12/08/2026	STEANN PTY LTD	60,005.94
EFT41506	12/08/2026	JONATHAN EPPS	5,637.00
EFT41507	12/08/2026	WESTERN AUSTRALIA LOCAL GOVERNMENT ASSOCIATION	2,992.00
EFT41508	12/08/2026	ADMIRAL PRINTING	616.00
EFT41509	12/08/2026	WOOLWORTHS GROUP LIMITED	460.99
EFT41510	12/08/2026	RAC BUSINESSWISE	2,796.00
EFT41511	12/08/2026	WEST COAST SHADE	539.00
EFT41512	12/08/2026	LANDSCAPE YARD O'CONNOR	166.00
EFT41513	12/08/2026	FOCUS NETWORKS	16,751.75
EFT41514	12/08/2026	ENVIRO SWEEP	4,748.30
EFT41515	12/08/2026	KLEENIT PTY LTD	616.00
EFT41516	12/08/2026	SONIC HEALTH PLUS	1,542.20
EFT41517	12/08/2026	APARC AUSTRALIAN PARKING & REVENUE CONTROL	320.22
EFT41518	12/08/2026	VEOLIA RECYCLING & RECOVERY (FORMALLY SUEZ)	929.24
EFT41519	12/08/2026	WINC	6,820.44
EFT41520	12/08/2026	H DICKSON	79.50
EFT41521	12/08/2026	JA BRITT & TS BLACK FAMILY TRUST t/a DELTA ROOFING	10,500.60
EFT41522	12/08/2026	THE FRUIT BOX GROUP	395.42
EFT41523	12/08/2026	GRACE RECORDS MANAGEMENT (AUSTRALIA)	1,441.55
EFT41524	12/08/2026	PLANNING INSTITUTE OF AUSTRALIA	1,364.00
EFT41525	12/08/2026	KYOCERA DOCUMENT SOLUTIONS	202.06
EFT41526	12/08/2026	M2M ONE PTY LTD	69.30
EFT41527	12/08/2026	VOCUS	1,543.30
EFT41528	12/08/2026	K MCDONALD	14.00
EFT41529	12/08/2026	SWAN LOCK SERVICE (RAMSAY & SONS PTY LTD)	290.00
EFT41530	12/08/2026	J MORRISON	537.26
EFT41531	12/08/2026	JACKSON MCDONALD BARRISTERS & SOLICITORS	662.92
EFT41532	12/08/2026	P TSEN	40.00
EFT41533	12/08/2026	A CONNELL	180.00
EFT41534	12/08/2026	S DOUGLAS	106.00
EFT41535	12/08/2026	SOUTHERN BINS PTY LTD	795.00
EFT41536	12/08/2026	J MUIR	36.05
EFT41537	12/08/2026	BING TECHNOLOGIES PTY LTD	40.71
EFT41538	12/08/2026	EASI PACKAGING PTY LTD	3,677.06
EFT41539	12/08/2026	J CHAUVEL	1,215.00
EFT41540	12/08/2026	COASTLINE MOWERS	279.20
EFT41541	12/08/2026	SOURCE BUSINESS PARTNERS	15,399.45
EFT41542	12/08/2026	MORIN AND SON TREE SERVICES	5,005.00
EFT41543	12/08/2026	B ACTIVE EAST FREMANTLE	563.00
EFT41544	12/08/2026	FULL FAT CONSULTING	4,622.75
EFT41545	12/08/2026	QUENDA DESIGNS	568.70
EFT41546	12/08/2026	KWINANA ENERGY RECOVERY	16,018.62
EFT41547	12/08/2026	VEOLIA RECYCLING & RECOVERY (PERTH) PTY LTD	41,526.16
EFT41548	12/08/2026	MOBILE SENTINEL PTY LTD T/AS LITTLE RIPPERS TECHNOLOGY	3,492.50
EFT41549	12/08/2026	THE GOOD GROCER EAST FREMANTLE	258.85
EFT41550	12/08/2026	F OGILVIE	250.00
EFT41551	12/08/2026	SHARP IMPRESSIONS	34.10
EFT41552	12/08/2026	PJA HOLDINGS (AUSTRALIA) PTY LTD	5,500.00

EFT41553	12/08/2026	A MCALEER	96.00
EFT41554	12/08/2026	J SETH	1,215.00
EFT41555	12/08/2026	EQUITY CIVIL & DRAINAGE	72,422.06
EFT41556	12/08/2026	BENCHMARK CONSULTING WA	26,987.07
EFT41557	12/08/2026	PRINT FINISHING LINE	3,234.00
EFT41558	12/08/2026	GEORGE STREET COMMUNITY INC	2,259.38
EFT41559	12/08/2026	CORPORATE PREPAID CARDS PTY LTD	6,596.28
EFT41560	12/08/2026	VANGUARD PUBLISHING	1,331.00
EFT41561	12/08/2026	C HOYER	165.00
EFT41562	12/08/2026	AMPOL AUSTRALIA PETROLEUM PTY LTD	4,643.58
EFT41563	26/08/2026	BUNNINGS BLDG SUPPLIES LTD	813.32
EFT41564	26/08/2026	CITY OF FREMANTLE	82,500.00
EFT41565	26/08/2026	MELVILLE TOYOTA	950.00
EFT41566	26/08/2026	PERTH AUTO ALLIANCE TRADING AS TITAN FORD	200.00
EFT41567	26/08/2026	WA FIRE PROTECTION	2,069.10
EFT41568	26/08/2026	WORK CLOBBER	1,375.50
EFT41569	26/08/2026	SYNERGY	18,276.95
EFT41570	26/08/2026	YOUNGS PLUMBING SERVICE P/L	370.60
EFT41571	26/08/2026	WESTERN AUSTRALIA LOCAL GOVERNMENT ASSOCIATION	1,969.00
EFT41572	26/08/2026	CR HARRINGTON	1,873.08
EFT41573	26/08/2026	WOOLWORTHS GROUP LIMITED	530.25
EFT41574	26/08/2026	CITY OF SOUTH PERTH	6,860.70
EFT41575	26/08/2026	CR COLLINSON	1,873.08
EFT41576	26/08/2026	LANDSCAPE YARD O'CONNOR	434.00
EFT41577	26/08/2026	DEPARTMENT OF TRANSPORT	255.00
EFT41578	26/08/2026	FOCUS NETWORKS	11,187.00
EFT41579	26/08/2026	LANDGATE	78.98
EFT41580	26/08/2026	KLEENIT PTY LTD	770.00
EFT41581	26/08/2026	CR WHITE	1,873.08
EFT41582	26/08/2026	MAYOR. NATALE	6,309.67
EFT41583	26/08/2026	VEOLIA RECYCLING & RECOVERY (FORMALLY SUEZ)	36,797.22
EFT41584	26/08/2026	AMBIUS (RENTOKIL INITIAL PTY LTD)	370.82
EFT41585	26/08/2026	H DICKSON	98.00
EFT41586	26/08/2026	AZILITY	13,040.50
EFT41587	26/08/2026	CR. WILSON	1,873.08
EFT41588	26/08/2026	CALL ASSOCIATES PTY LTD	230.23
EFT41589	26/08/2026	R TETI	20.30
EFT41590	26/08/2026	P TSEN	37.00
EFT41591	26/08/2026	GO DOORS PTY LTD	1,103.56
EFT41592	26/08/2026	BRITESHINE CLEANING & MAINTENANCE SERVICES PTY LTD	7,391.76
EFT41593	26/08/2026	PEACEFUL EARTH WELLBEING	120.00
EFT41594	26/08/2026	S DOUGLAS	94.51
EFT41595	26/08/2026	SOUTHERN BINS PTY LTD	795.00
EFT41596	26/08/2026	J MUIR	12.00
EFT41597	26/08/2026	BING TECHNOLOGIES PTY LTD	40.59
EFT41598	26/08/2026	EASI PACKAGING PTY LTD	3,176.05
EFT41599	26/08/2026	CR. MAYWOOD	2,765.49
EFT41600	26/08/2026	COASTLINE MOWERS	1,583.25
EFT41601	26/08/2026	MORIN AND SON TREE SERVICES	7,125.80
EFT41602	26/08/2026	B ACTIVE EAST FREMANTLE	634.00
EFT41603	26/08/2026	ASCENTION PROPERTIES T/AS CIVIL PRODUCTS WA	495.00
EFT41604	26/08/2026	FULL FAT CONSULTING	2,480.50
EFT41605	26/08/2026	FETCH PRINT PTY LTD	2,629.00
EFT41606	26/08/2026	QUENDA DESIGNS	1,129.70
EFT41607	26/08/2026	JIM'S CAR DETAILING FREMANTLE	130.00
EFT41608	26/08/2026	BELGRAVIA HEALTH & LEISURE GROUP PTY LTD - CARNABY'S	325.00
EFT41609	26/08/2026	MOBILE SENTINEL PTY LTD T/AS LITTLE RIPPERS TECHNOLOGY	2,607.00
EFT41610	26/08/2026	CYGNET WEST PTY LTD	15,304.90
EFT41611	26/08/2026	CR BOYD	1,873.08
EFT41612	26/08/2026	CR CUTTER	1,873.08
EFT41613	26/08/2026	CR BROCKMANN	1,873.08
EFT41614	26/08/2026	BELGRAVIA HEALTH & LEISURE GROUP PTY LTD	542,492.64
EFT41615	26/08/2026	DEPARTMENT OF LOCAL GOVERNMENT, INDUSTRY REGULATION AND SAFETY (DLGIRS)	5,424.91
EFT41616	26/08/2026	MSD RENOVATIONS	2,200.00
EFT41617	26/08/2026	PERDAMAN ADVANCED ENERGY PTY LTD	173,012.85
EFT41618	26/08/2026	MICHAEL GOH PHOTOGRAPHY	528.00
EFT41619	26/08/2026	MERTENS MOTORS PTY LTD	4,009.32
EFT41620	26/08/2026	D COAD	20.00
EFT41621	26/08/2026	J KRZNARIC	150.00

Direct Debit - August 2026	*Supplier*	*Description*	*EFT*
	CBA	INTEREST ADJUSTMENT	0.08
	CBA	STOP PAYMENT & REJECT RETURN FEES	4.98
	CBA	MERCHANT FEE	239.25
	CBA	MERCHANT FEE	1,615.83
	CBA	AUDIT CERTIFICATE FEE	90.00
	AMEX	AMEX FEE	184.62
	NUVEI AUSTRALIA	NUVEI (TILL) SIMPLEPAY FEE	361.82
	SUPERCHOICE	EMPLOYEE SUPERANNUATION	66,740.97
	CBA	COMMBIZ TRANSACTION FEES	52.59
	CBA	ACCOUNT SERVICE TRANSACTION FEES	5.50
	EXETEL	INTERNET ACCESS	105.00
	SHERIFF'S OFFICER PERTH	FER REGISTRATION FEES	6,516.00
	CBA	BPOINT TRANSACTION FEES	41.80
	BENDIGO BANK	TERM DEPOSIT INVESTMENT	2,000,000.00
	CBA	BPAY TRANSACTION FEES	372.52
			2,076,330.96

Credit Cards -August 2026	*Description*	*EFT*
CREDIT CARD - FRASER HENDERSON	AUSTRALIAN POOLS & PRODUCTS -POOL TESTING ITEMS	29.00
	NESPRESSO AUSTRALIA - COFFEE	239.13
CREDIT CARD - PETER KOCIAN	SAN ZAAB THAI - CATERING	240.80
	OFFICEWORKS - OFFICE EXPENSES	81.00
	GILBERTS FRESH HILTON - CATERING	27.99
	THE LOCAL - FUNCTION CATERING	200.00
	GILBERTS FRESH HILTON - CATERING	949.89
	GILBERTS FRESH HILTON - CATERING	745.90
	GILBERTS FRESH HILTON - CATERING	350.95
	GILBERTS FRESH HILTON - CATERING	39.98
	INTUIT MAILCHIMP - SUBSCRIPTION	64.42
	GILBERTS FRESH HILTON - REFUND	-149.98
	GILBERTS FRESH HILTON - REFUND	-109.99
	GILBERTS FRESH HILTON - REFUND	-119.99
	GILBERTS FRESH HILTON - REFUND	-109.99
	GILBERTS FRESH HILTON - REFUND	-159.98
	GILBERTS FRESH HILTON - REFUND	-80.98
	TENDERLINK - LODGEMENT FEE	544.50
CREDIT CARD - JANINE MAY	LAWLEYS BAKERY CAFÉ - CATERING	44.43
	DOMINOS EAST FREMANTLE - CATERING	157.10
	LEEMING IGA - CATERING	90.17
	LUCKY CHARM WILLETTON - CARD	9.99
	FLORAL ARMY EAST FREMANTLE - FLORAL GIFT	189.50
CREDIT CARD- J SCOTT	AQUASTREAM - REPLACEMENT WATER FILTER CARTRIDGES	1,344.00
	BLACKWOODS - BBQ CLEANER	561.00
CREDIT CARD- J THROSSELL	DEPARTMENT OF JUSTICE - COURT HEARING NOTICE LODGEMENT	199.10
	DEPARTMENT OF JUSTICE - COURT HEARING NOTICE LODGEMENT	199.10
	DEPARTMENT OF JUSTICE - COURT HEARING NOTICE LODGEMENT	199.10
	DEPARTMENT OF JUSTICE - COURT HEARING NOTICE LODGEMENT	199.10
	DEPARTMENT OF JUSTICE - COURT HEARING NOTICE LODGEMENT	199.10
	GOLFBOX -GIFT CARD - STAFF RECOGNITION OF SERVICE	50.00
CREDIT CARD- R TETI	WOOLWORTHS - FLOWERS	35.00
	CREDIT CARD TOTAL	**6,259.34**
	Description	*EFT*
	PAYROLL FORTNIGHT ENDING 04/08/26	132,462.52
	PAYROLL FORTNIGHT ENDING 18/08/26	136,483.33
	PAYROLL TOTALS	**268,945.85**

	AMPOL FUEL CARDS -JULY 26	**4,643.58**
	GRAND TOTAL	**2,352,196.55**

AmpolCard

Tax Invoice

Need help?

Self Service:
https://cards.ampol.com.au

Email:
ampolcard@ampol.com.au

Call:
1300 365 096
Ampol Customer Service:
8:30am - 6:00pm EST, Mon to Fri

⊢ 000254 000
[redacted]
TOWN OF EAST FREMANTLE
PO BOX1097
FREMANTLE WA 6959

Invoice date: 31/07/2026

Your account details	
Invoice ref no:	0001798301
Account no:	[redacted]

Due date
21/08/2026

Total due inc GST
$4,643.58

Your AmpolCard invoice summary

01/07/2026 – 31/07/2026

Description	Product	Quantity	Amount $ excl GST	GST amount	Total inc GST $
FLEET	Unleaded	760.02	1,224.69	122.47	1,347.16
	Premium 95 A	166.43	278.76	27.87	306.63
	Oils/Lubricants		59.09	5.91	65.00
	Premium Diesel A	1,454.54	2,658.91	265.88	2,924.79
	Total for Fleet		**4,221.45**	**422.13**	**4,643.58**
	Total		**4,221.45**	**422.13**	**4,643.58**

Payment options

BPAY
Biller Code: [redacted]
Ref: [redacted]

EFT Direct Payment
BSB [redacted]
Account [redacted]

Credit Card
Visit pay.ampol.com.au or
Phone: 1300 138 469. Surcharges apply.

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Ampol Australia Petroleum Pty Ltd ACN 000 032 128 ABN 17 000 032 128

Breakdown of fleet summary

Details of fleet transactions processed from 01/07/2026 - 31/07/2026 **Invoice ref no:** 0001798301 **Account no:** [redacted] **Invoice date:** 31/07/2026

Card details Location	Date	Time	Trans no	Odo reading	Product	Quantity	Unit $ inc GST	Amount $ inc GST	Trn fee inc GST	Total $ inc GST	GST on supply	GST on trn fee
Domestic 4085												
[redacted] 0483 Rego 1GBT981 Crd Holder HACC												
Ampol Foodary Melville	03/07	12:59	E62460	170869	Unleaded	21.47	161.50	34.67	0.00	34.67	3.15	0.00
Ampol Foodary Fremantle East	07/07	15:36	E9282	171053	Unleaded	21.39	159.40	34.10	0.00	34.10	3.10	0.00
Ampol Foodary Fremantle East	10/07	15:21	E24895	171289	Unleaded	24.73	165.40	40.90	0.00	40.90	3.72	0.00
Ampol Foodary Fremantle East	16/07	09:29	E25061	171498	Unleaded	25.08	176.02	44.15	0.00	44.15	4.01	0.00
Ampol Foodary Fremantle East	20/07	16:55	E9467	171781	Unleaded	28.80	169.40	48.79	0.00	48.79	4.44	0.00
Ampol Foodary O'Connor	23/07	14:13	E16249	171993	Unleaded	23.99	181.50	43.54	0.00	43.54	3.96	0.00
Ampol Foodary Fremantle East	29/07	16:28	E9577	172206	Unleaded	22.87	193.02	44.14	0.00	44.14	4.01	0.00
					Card total	**168.33**		**290.29**	**0.00**	**290.29**	**26.39**	**0.00**
Domestic 4088												
[redacted] 0467 Rego 1GCQ228 Crd Holder HACC												
Ampol Foodary Fremantle East	01/07	09:58	E24616	216252	Unleaded	21.41	169.40	36.27	0.00	36.27	3.30	0.00
Ampol Foodary Fremantle East	06/07	12:15	E24754	216486	Unleaded	25.41	159.40	40.50	0.00	40.50	3.68	0.00
Ampol Foodary Fremantle East	13/07	13:53	E24946	216722	Unleaded	23.66	160.40	37.95	0.00	37.95	3.45	0.00
Ampol Foodary Fremantle East	20/07	09:57	E9438	216976	Unleaded	30.62	169.40	51.87	0.00	51.87	4.72	0.00
Ampol Foodary Fremantle East	24/07	11:19	E25319	217282	Unleaded	33.15	181.72	60.24	0.00	60.24	5.48	0.00
Ampol Foodary Fremantle East	28/07	10:04	E25458	217394	Unleaded	14.98	182.40	27.32	0.00	27.32	2.48	0.00
Ampol Foodary Fremantle East	30/07	13:18	E25540	217519	Unleaded	15.15	193.02	29.24	0.00	29.24	2.66	0.00
					Card total	**164.38**		**283.39**	**0.00**	**283.39**	**25.77**	**0.00**
Domestic 4089												
[redacted] 0475 Rego 1GCQ227 Crd Holder HACC												
Ampol Foodary Fremantle East	02/07	08:23	E24658	135644	Premium 95 A	44.80	186.40	83.51	0.00	83.51	7.59	0.00
Ampol Foodary Fremantle East	07/07	08:14	E24775	135819	Premium 95 A	22.50	176.40	39.69	0.00	39.69	3.61	0.00
Ampol Foodary Fremantle East	13/07	08:22	E24935	136036	Premium 95 A	32.84	177.40	58.26	0.00	58.26	5.30	0.00
Ampol Foodary Fremantle East	15/07	08:26	E25029	136355	Premium 95 A	37.05	190.74	70.67	0.00	70.67	6.42	0.00

Attachment 3

Card details Location	Date	Time	Trans no	Odo reading	Product	Quantity	Unit $ inc GST	Amount $ inc GST	Trn fee inc GST	Total $ inc GST	GST on supply	GST on trn fee
Ampol Foodary Fremantle East	20/07	08:28	E9432	136517	Premium 95 A	29.24	186.40	54.50	0.00	54.50	4.95	0.00
Ampol Foodary Fremantle East	27/07	08:29	E25409	136771	Unleaded	35.40	182.40	64.57	0.00	64.57	5.87	0.00
Ampol Foodary Fremantle East	29/07	08:36	E25495	136989	Unleaded	30.26	193.02	58.41	0.00	58.41	5.31	0.00
					Card total	**232.09**		**429.61**	**0.00**	**429.61**	**39.05**	**0.00**
Domestic 5002												
[redacted]7015 Rego 1GKM815 Crd Holder WORKS												
Ampol Foodary Fremantle East	08/07	10:19	E24813	83185	Premium Diesel A	96.13	190.90	183.51	0.00	183.51	16.68	0.00
					Card total	**96.13**		**183.51**	**0.00**	**183.51**	**16.68**	**0.00**
Domestic 5020												
[redacted]3076 Rego 1HMC350 Crd Holder WORKS												
Ampol Foodary Fremantle East	01/07	11:45	E24625	50961	Premium Diesel A	106.23	178.90	190.05	0.00	190.05	17.28	0.00
Ampol Foodary Fremantle East	27/07	14:22	E25429	51680	Premium Diesel A	94.82	227.49	215.71	0.00	215.71	19.61	0.00
					Card total	**201.05**		**405.76**	**0.00**	**405.76**	**36.89**	**0.00**
Domestic 5021												
[redacted]3159 Rego 1HLR056 Crd Holder WORKS												
Ampol Foodary Fremantle East	10/07	13:18	E24887	35850	Premium Diesel A	56.26	192.90	108.53	0.00	108.53	9.87	0.00
Ampol Foodary Fremantle East	23/07	10:06	E25267	36353	Premium Diesel A	56.35	214.25	120.73	0.00	120.73	10.98	0.00
					Card total	**112.61**		**229.26**	**0.00**	**229.26**	**20.85**	**0.00**
Domestic P5016												
[redacted] 7106 Rego 1GYB393 Crd Holder OPERATIONS												
Ampol Foodary Fremantle East	01/07	14:16	E24634	11782	Premium Diesel A	29.82	178.90	53.35	0.00	53.35	4.85	0.00
Ampol Foodary Fremantle East	09/07	14:06	E24862	1182	Premium Diesel A	27.16	192.18	52.20	0.00	52.20	4.75	0.00
Ampol Foodary Fremantle East	16/07	09:21	E25060	1148	Premium Diesel A	13.91	195.23	27.16	0.00	27.16	2.47	0.00
Ampol Foodary Fremantle East	23/07	13:53	E25275	1187	Premium Diesel A	26.21	214.25	56.15	0.00	56.15	5.10	0.00
Ampol Foodary Fremantle East	30/07	13:16	E25539	1191	Premium Diesel A	25.00	227.49	56.87	0.00	56.87	5.17	0.00
					Card total	**122.10**		**245.73**	**0.00**	**245.73**	**22.34**	**0.00**
Domestic P5018												
[redacted]4632 Rego 1HHZ552 Crd Holder CHSP BUS												
Ampol Foodary Fremantle East	02/07	08:23	E24657	123254	Premium Diesel A	57.52	182.90	105.20	0.00	105.20	9.56	0.00

Card details Location	Date	Time	Trans no	Odo reading	Product	Quantity	Unit $ inc GST	Amount $ inc GST	Trn fee inc GST	Total $ inc GST	GST on supply	GST on trn fee
Ampol Foodary Fremantle East	02/07	08:23	E24657	123254	Oils/Lubricants			65.00	0.00	65.00	5.91	0.00
Ampol Foodary Fremantle East	10/07	15:13	E24894	123818	Premium Diesel A	51.16	192.90	98.69	0.00	98.69	8.97	0.00
Ampol Foodary Fremantle East	16/07	08:27	E25055	124021	Premium Diesel A	47.44	195.23	92.62	0.00	92.62	8.42	0.00
Ampol Foodary Fremantle East	23/07	08:18	E25263	124338	Premium Diesel A	51.74	214.25	110.85	0.00	110.85	10.08	0.00
Ampol Foodary Fremantle East	27/07	08:35	E25410	124649	Premium Diesel A	40.63	227.49	92.43	0.00	92.43	8.40	0.00
Ampol Foodary Fremantle East	30/07	08:23	E25531	124871	Premium Diesel A	40.01	227.49	91.02	0.00	91.02	8.27	0.00
					Card total	**288.50**		**655.81**	**0.00**	**655.81**	**59.61**	**0.00**
Domestic P5019												
[redacted] 7070 Rego X Crd Holder GARDENS												
Ampol Foodary Fremantle East	27/07	14:25	E25431	0	Unleaded	131.35	182.40	239.58	0.00	239.58	21.78	0.00
					Card total	**131.35**		**239.58**	**0.00**	**239.58**	**21.78**	**0.00**
Domestic P5025												
[redacted] 5727 Rego 1IEM002 Crd Holder OPERATIONS												
Ampol Foodary Fremantle East	03/07	10:04	E9221	41292	Premium Diesel A	58.18	186.90	108.74	0.00	108.74	9.89	0.00
Ampol Foodary Fremantle East	15/07	13:58	E25042	41976	Premium Diesel A	62.56	195.23	122.14	0.00	122.14	11.10	0.00
Ampol Foodary Fremantle East	24/07	08:29	E25299	42478	Premium Diesel A	51.69	214.25	110.75	0.00	110.75	10.07	0.00
					Card total	**172.43**		**341.63**	**0.00**	**341.63**	**31.06**	**0.00**
Domestic P5026												
[redacted] 7100 Rego 1IDR863 Crd Holder CHSP												
Ampol Foodary Fremantle East	02/07	13:45	E24671	31794	Unleaded	19.42	169.40	32.90	0.00	32.90	2.99	0.00
Ampol Foodary Fremantle East	09/07	06:53	E24835	32019	Unleaded	18.90	175.40	33.15	0.00	33.15	3.01	0.00
Ampol Foodary Fremantle East	16/07	11:28	E25066	32351	Unleaded	24.20	176.02	42.60	0.00	42.60	3.87	0.00
Ampol Foodary Fremantle East	23/07	10:41	E25269	32635	Unleaded	19.48	181.72	35.40	0.00	35.40	3.22	0.00
Ampol Foodary Fremantle East	30/07	13:50	E9593	33026	Unleaded	27.46	193.02	53.00	0.00	53.00	4.82	0.00
					Card total	**109.46**		**197.05**	**0.00**	**197.05**	**17.91**	**0.00**
Domestic P5027												
[redacted] 7118 Rego 1IDR864 Crd Holder CHSP												
Ampol Foodary Melville	01/07	11:28	E62257	33767	Unleaded	19.67	177.40	34.89	0.00	34.89	3.17	0.00
Ampol Foodary Fremantle East	07/07	15:00	E9277	34158	Unleaded	26.95	159.40	42.96	0.00	42.96	3.91	0.00

Attachment 3

Card details Location	Date	Time	Trans no	Odo reading	Product	Quantity	Unit $ inc GST	Amount $ inc GST	Trn fee inc GST	Total $ inc GST	GST on supply	GST on trn fee
Ampol Foodary Fremantle East	16/07	08:23	E25052	34499	Unleaded	27.21	176.02	47.90	0.00	47.90	4.35	0.00
Ampol Foodary Fremantle East	22/07	12:29	E25220	34807	Unleaded	23.12	181.72	42.01	0.00	42.01	3.82	0.00
Ampol Foodary Fremantle East	30/07	14:39	E25548	35105	Unleaded	23.89	193.02	46.11	0.00	46.11	4.19	0.00
					Card total	**120.84**		**213.87**	**0.00**	**213.87**	**19.44**	**0.00**
Domestic P5028												
[redacted] 8902 Rego 1IFJ756 Crd Holder RANGERS												
Ampol Foodary Fremantle East	04/07	14:56	E24715	35208	Premium Diesel A	54.16	190.48	103.16	0.00	103.16	9.38	0.00
Ampol Foodary Fremantle East	08/07	11:48	E24814	35350	Premium Diesel A	18.77	190.90	35.83	0.00	35.83	3.26	0.00
Ampol Foodary Fremantle East	18/07	15:12	E25131	35798	Premium Diesel A	59.29	195.23	115.75	0.00	115.75	10.52	0.00
Ampol Foodary Fremantle East	25/07	14:32	E25362	36158	Premium Diesel A	49.51	214.25	106.07	0.00	106.07	9.64	0.00
					Card total	**181.73**		**360.81**	**0.00**	**360.81**	**32.80**	**0.00**
Domestic P5029												
[redacted] 7833 Rego 1ILA738 Crd Holder OPERATIONS												
Ampol Foodary Fremantle East	08/07	07:28	E24806	447	Premium Diesel A	18.56	190.90	35.43	0.00	35.43	3.22	0.00
Ampol Foodary Fremantle East	14/07	07:01	E24968	454	Premium Diesel A	27.61	195.23	53.90	0.00	53.90	4.90	0.00
Ampol Foodary Fremantle East	16/07	11:34	E25067	462	Premium Diesel A	31.80	195.23	62.08	0.00	62.08	5.64	0.00
Ampol Foodary Fremantle East	22/07	14:11	E25227	469	Premium Diesel A	25.64	214.25	54.93	0.00	54.93	4.99	0.00
Ampol Foodary Fremantle East	28/07	14:22	E25469	474	Premium Diesel A	23.33	227.49	53.07	0.00	53.07	4.82	0.00
					Card total	**126.94**		**259.41**	**0.00**	**259.41**	**23.57**	**0.00**
Domestic P5030												
[redacted] 8037 Rego 1ILA993 Crd Holder OPERATIONS												
Ampol Foodary Fremantle East	03/07	11:28	E24692	112	Premium Diesel A	25.21	186.90	47.12	0.00	47.12	4.28	0.00
					Card total	**25.21**		**47.12**	**0.00**	**47.12**	**4.28**	**0.00**
Domestic P5033												
[redacted] 9934 Rego 1ITE286 Crd Holder OPERATIONS												
Ampol Foodary Fremantle East	01/07	11:37	E24624	2332	Premium Diesel A	61.89	178.90	110.72	0.00	110.72	10.07	0.00
Ampol Foodary Fremantle East	27/07	07:23	E25400	1230	Premium Diesel A	65.95	227.49	150.03	0.00	150.03	13.64	0.00
					Card total	**127.84**		**260.75**	**0.00**	**260.75**	**23.71**	**0.00**

14 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

15 NOTICE OF MOTION FOR CONSIDERATION AT THE NEXT MEETING

16 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

17 NEW BUSINESS OF AN URGENT NATURE

18 MATTERS BEHIND CLOSED DOORS

COUNCIL RESOLUTION
This item is recommended to be considered behind closed doors in accordance with section 5.23(2) of the Local Government Act 1995, on the basis that it contains information relating to the commercial and financial affairs of organisations that submitted quotations, and a contract which may be entered into by the Town.

18.1 RFQ02 2026-27 RIVERSIDE ROAD RESURFACING (SWAN YACHT CLUB TO TRICOLORE COMMUNITY CENTRE)

(Confidential Report)

COUNCIL RESOLUTION

That the meeting be reopened to members of the public at

19 CLOSURE