

AGENDA

D2024/05373

Agenda Forum 14 March 2024

Notice of Meeting

Dear Councillors

The next Agenda Forum will be held on Thursday, 14 March 2024 at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, Ascot WA 6104 commencing at 6:00pm.



Marcus Geisler | Chief Executive Officer

8 March 2024

Please Note

If any Councillor has a query regarding a report item or requires additional information in relation to a report item, please contact the responsible officer (SOURCE OF REPORT) prior to the meeting.

The meeting will be recorded for administrative purposes only.

Per the meeting structure as adopted by the EMRC Council, there will be no public questions at Agenda Forums.

Public question time will continue as usual at Ordinary Meetings of Council and questions may be submitted electronically prior to the meeting, no later than 4.00pm on the day of the meeting to CouncilEnquiry@emrc.org.au.



EMRC Council Members

Cr Filomena Piffaretti	Chairperson	City of Bayswater
Cr Aaron Bowman	Deputy Chairperson	City of Swan
Cr Tallan Ames	EMRC Member	Town of Bassendean
Cr Paul Poliwka	EMRC Member	Town of Bassendean
Cr Michelle Sutherland	EMRC Member	City of Bayswater
Cr Luke Ellery	EMRC Member	Shire of Mundaring
Cr Doug Jeans	EMRC Member	Shire of Mundaring
Cr Jennifer Catalano	EMRC Member	City of Swan

EMRC Council Deputies

Cr Kathryn Hamilton	EMRC Deputy Member	Town of Bassendean
Cr Giorgia Johnson	EMRC Deputy Member	City of Bayswater
Cr John Daw	EMRC Deputy Member	Shire of Mundaring
Cr Ian Johnson	EMRC Deputy Member	City of Swan

Agenda Forum

14 March 2024

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1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

1.1 ACKNOWLEDGEMENT OF COUNTRY

We wish to acknowledge the traditional custodians of the land, the Whadjuk people of the Noongar Nation and to pay our respects to elders past, present and emerging.

2 ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

3 DISCLOSURE OF INTEREST

4 ANNOUNCEMENTS BY THE CHAIRPERSON OR PRESIDING MEMBER

5 ANNOUNCEMENT OF CONFIDENTIAL MATTERS FOR WHICH MEETINGS MAY BE CLOSED TO THE PUBLIC

NOTE: Section 5.23(2) of the *Local Government Act 1995*, details a number of matters upon which Council may discuss and make decisions without members of the public being present. These matters include: matters affecting employees; personal affairs of any person; contractual matters; legal advice; commercial-in-confidence matters; security matters; among others.

The following confidential reports are covered in Section 8 of this agenda:

- REQUEST FOR TENDER RFT 2024-004 – PROVISION OF EQUIPMENT RENTAL (D2024/05604)
- EAST ROCKINGHAM WASTE TO ENERGY PLANT UPDATE (D2024/05692)

6 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING

7 EMPLOYEE REPORTS

- 7.1 DISBANDING OF THE CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW COMMITTEE (D2024/06166)
- 7.2 REVIEW OF COUNCIL POLICIES (D2024/06168)

7.1 DISBANDING OF THE CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW COMMITTEE (CEOPRC)

D2024/06166

PURPOSE OF REPORT

The purpose of this report is to recommend disbanding the Chief Executive Officer Performance Review Committee.

KEY POINT(S)

- The modern role of Council is to set policy and strategy and provide goals and targets for the EMRC.
- The CEOPRC was established in accordance with section 5.8 of the *Local Government Act 1995* (the Act) to administer the CEO's annual performance review process.
- It is intended that any matters in relation to the CEO's performance review which ordinarily would be referred to the CEOPRC first can be referred directly to Council. Therefore, there is no further requirement for the CEOPRC to continue.

RECOMMENDATION(S)

That Council by absolute majority disband the Chief Executive Officer Performance Review Committee.

SOURCE OF REPORT

Chief Financial Officer

BACKGROUND

- 1 At the Ordinary Meeting of Council held on 20 July 2006, Council resolved to establish a Chief Executive Officer Performance Review Committee (CEOPRC).
- 2 The CEOPRC has been established pursuant to section 5.8 of the Act to conduct an annual review of the CEO's performance, remuneration, contract terms and conditions, with the assistance of an external facilitator. Its objective is to ensure that the review of performance of the CEO for the EMRC is undertaken in accordance with the provisions of the Act and the *Local Government (Administration) Regulations 1996* and EMRC's policies.
- 3 The CEOPRC is also bound by a Terms of Reference and comprises of councillors, no deputy members and members are appointed for a period of two years following each ordinary Council election.
- 4 Under its Terms of Reference forming an attachment to this report, the CEOPRC has no delegated powers and no authority to implement its recommendations. Council is ultimately responsible for any decision making in relation to the CEO's performance review.

REPORT

- 5 The feedback on the CEO's annual performance is received from all Councillors, not merely the CEOPRC Committee Members.
- 6 It is administratively inefficient to hold a CEOPRC meeting to go through the CEO's performance and having to redo the same review again at the Council meeting.
- 7 It imposes on administration time and resource including additional cost imposed on the external facilitator.

- 8 Similarly, there is no requirement under the Act for the existence of a CEOPRC or other committee for the purposes of facilitating a CEO performance review process.
- 9 Accordingly, it is proposed that the CEOPRC ceases to exist, together with its terms of reference, and the annual review of the CEO's performance, remuneration, contract terms and conditions will be determined directly by Council.
- 10 It is intended that the utilisation of an external facilitator is to continue to assist Council in ensuring that the review of performance of the CEO for the EMRC is undertaken in accordance with the provisions of the Act, the *Local Government (Administration) Regulations 1996* and EMRC's policies.

STRATEGIC/POLICY IMPLICATIONS

- 11 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy.

FINANCIAL IMPLICATIONS

- 12 The disbanding of a Committee will reduce administrative costs and meeting costs.

SUSTAINABILITY IMPLICATIONS

- 13 Nil

RISK MANAGEMENT

Risk – The existence of a Chief Executive Officer Performance Review Committee is no longer conducive to effective and efficient decision making

Consequence	Likelihood	Rating
Moderate	Likely	High
Action/Strategy		
Council to resolve to disband the Chief Executive Officer Performance Review Committee		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean	Nil
City of Bayswater	
Shire of Mundaring	
City of Swan	

ATTACHMENT(S)

CEOPRC Terms of Reference(D2024/06313)

VOTING REQUIREMENT

Absolute Majority



RECOMMENDATION(S)

That Council by absolute majority disband the Chief Executive Officer Performance Review Committee.

COUNCIL RESOLUTION(S)

MOVED

SECONDED



Terms of Reference

Chief Executive Officers Performance Review Committee

1 Objectives of Committee

The Chief Executive Officers Performance Review Committee (CEOPRC) is a formally appointed committee of Council and is responsible to that body. It has been established to conduct an annual review of the Chief Executive Officer's (CEO) performance, remuneration, contract terms and conditions, with the assistance of an external facilitator.

2 Responsibilities

To ensure that the review of performance of the Chief Executive Officer (CEO) for the EMRC is undertaken in accordance with the provisions of the *Local Government Act (1995)* and *Local Government (Administration) Regulations 1996* and EMRC's policies.

3 Duties

The duties of the Committee will include the following:

- (a) Review the Chief Executive Officer's (CEO) performance with the appropriate provisions contained within the CEO's Contract of Employment and agreed performance objectives;
- (b) Prepare and table the concluded Performance Review Report to the Council for consideration and actioning;
- (c) Review the CEO's performance on an on-going basis if the Council or the CEO perceives that there is a need to do so;
- (d) Determine the Performance Objectives to be met by the CEO for the following year and refer them to Council for consideration and actioning;
- (e) Review the CEO's remuneration package, in accordance with the appropriate provisions of the CEO's Contract of Employment and refer the recommendations to Council for consideration and actioning;
- (f) Review the CEO's Contract of Employment and make recommendations to council in relation to varying the contract as and when necessary; and
- (g) Appoint a consultant to assist it in its functions.

4 Membership

- 4.1 The Committee will comprise of six Councillors.
- 4.2 The Committee will have no deputy members.
- 4.3 Members will be appointed for a period of two years following each ordinary Council election.

5 Meetings

- 5.1 The Committee shall hold regular meetings at such times and on such days as the Council may determine by resolution.
- 5.2 Additional meetings will be convened at the discretion of the Chairperson.

6 Operating Procedures

- 6.1 All meetings of the Committee are to be conducted in accordance with the *Local Government Act 1995*, associated Regulations and the *EMRC Standing Orders Local Law 2013*.
- 6.2 A quorum for a meeting of the Committee shall be at least 50% of the number of offices (whether vacant or not) of member of the Committee.
- 6.3 Voting
 - (a) All decisions of the Committee shall be made on the basis of a simple majority decision of the members present or, if another kind of majority has been prescribed by regulations for the particular kind of decision, by that kind of majority.
 - (b) If the decision results in a tied vote, the person presiding is to cast a second vote.
 - (c) Persons other than Committee members are not entitled to cast a vote.
 - (d) All other aspects related to voting procedure shall be consistent with relevant sections of the *EMRC Standing Orders Local Law 2013*.
- 6.4 Other EMRC staff may attend meetings, at the discretion of the Chief Executive Officer, to provide advice and information when required.

7 Reporting

- 7.1 The Committee shall after every meeting forward the minutes of that meeting to the next Ordinary Meeting of Council, including a report explaining any specific recommendations and key outcomes.
- 7.2 The item of Council business referred to in relation to this is to be treated as confidential in accordance with s5.23(2) of the *Local Government Act 1995*, r14(2) of the *Local Government (Administration) Regulations 1996*, Standing Orders Bylaw 5.3 and Council's Policy for dealing with confidential items.

8 Delegated Power

- 8.1 The Committee has no delegated powers and no authority to implement its recommendations.

Related Documentation

Policy 2.1 Committees of Council

Policy 4.1 Chief Executive Officer - Appointment, Performance Assessment and Review Policy Policy 1.5 Council Meeting Agenda/Minutes Confidential/Late Items

EMRC Standing Orders Local Law 2013

EMRC Code of Conduct



Administration

Adopted | Reviewed by Council

23 September 2010

18 September 2014

6 December 2018

Next Review

Following the Local Government Ordinary Elections in 2021

Responsible Business Unit

Business Support

7.2 REVIEW OF COUNCIL POLICIES

D2024/06168

PURPOSE OF REPORT

The purpose of this report is to review two of the EMRC's policies to ensure responsible and accountable governance and management of the EMRC.

KEY POINT(S)

- Council Policy 1.4 Travelling Costs Incurred by Council Members was last fully reviewed at the meeting of Council held on 23 September 2021.
- Council Policy 3.1 Annual Financial Reporting Policy were last fully reviewed at the meeting of Council held on 24 June 2021.
- It is proposed that existing policies, as revised, be adopted.

RECOMMENDATION(S)

That:

1. Council adopt Council Policy 1.4 Travelling Costs Incurred by Council Members as reviewed and amended forming Attachment 3 to this report.
2. Council adopt Council Policy 3.1 Annual Financial Reporting Policy as reviewed and amended forming Attachment 5 to this report.
3. The adopted policies, as reviewed and amended forming Attachment 3 to this report, be scheduled to be reviewed again in four years.

SOURCE OF REPORT

Chief Executive Officer

BACKGROUND

- 1 Council Policy 1.4 Travelling Costs Incurred by Council Members was last fully reviewed at the meeting of Council held on 23 September 2021.
- 2 In relation to Council Policy 1.4 Travelling Costs Incurred by Council Members, Council resolved as follows:

"THAT:
 1. *REVISED EMRC POLICY 1.4 - TRAVELLING COSTS INCURRED BY COUNCIL MEMBERS POLICY FORMING ATTACHMENT 3 TO THIS REPORT BE ADOPTED BY COUNCIL.*
 2. *EMRC POLICY 1.4 - TRAVELLING COSTS INCURRED BY COUNCIL MEMBERS POLICY BE NEXT REVIEWED IN THE TWELVE MONTHS FOLLOWING THE ORDINARY ELECTION DAY IN 2023."*

3 Council Policy 3.1 Annual Financial Reporting Policy was last fully reviewed at the meeting of Council held on 24 June 2021.

4 Similarly, in relation to Council Policy 3.1 Annual Financial Reporting Policy, Council resolved as follows:

“THAT THE REVISED EMRC POLICY 3.1 ANNUAL FINANCIAL REPORTING POLICY FORMING ATTACHMENT 2 TO THIS REPORT BE ADOPTED BY COUNCIL.

REPORT

5 The policies of the EMRC, determined by Council as required by Section 2.7(2)(b) of the *Local Government Act 1995* (the Act), guide and inform management and the public about key Council policies and procedures. It is important that policies are reviewed periodically and amended where necessary.

6 EMRC’s Executive Leadership Team, together with relevant Officers, have undertaken a comprehensive review of two policies. The following objectives were used as a basis for undertaking the review:

- To ensure policies met the definition of a policy;
- To incorporate in the policies appropriate amendments to account for changes due to legislative changes (if any) or details such as dates, times and values since the last review; and
- To ensure the policies are contemporary and appropriate for the Council.

7 Two policies have been reviewed and the changes are tabled here for Council’s consideration.

8 The main types of considerations for this review are as follows:

- Maintain the current policy without amendment;
- Maintain the policy with amendments; and
- Delete the policy if it is no longer required, for example if these are covered under the *Local Government Act 1995* and regulations or has been incorporated into another policy.

9 A summary of the proposed changes to the Council policies are provided in Attachment 1 of this report.

10 The proposed changes are tracked and provided in Attachment 2 of this report.

11 All the changes are minor updates only. No significant changes have been made to the policies.

12 A clean copy of the final draft of the revised two policies are tabled for Council’s consideration for adoption, forming Attachment 3 of this report.

13 Consistent with previous Council instructions to review Policy every four years, all the policies will be reviewed progressively during a four year cycle.

STRATEGIC/POLICY IMPLICATIONS

14 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy:

Target - Sustainability integrated into management processes.

FINANCIAL IMPLICATIONS

15 Nil

SUSTAINABILITY IMPLICATIONS

16 The policies under review contribute to sustainability by informing management and the public about key Council policies and procedures.

RISK MANAGEMENT

Risk – Non-Compliance with Local Government Act and Administration Regulations.		
Consequence	Likelihood	Rating
Moderate	Unlikely	Moderate
Action/Strategy		
➤ Council to adopt the revised Council Policies 1.4 and 3.1.		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean	} Nil
City of Bayswater	
Shire of Mundaring	
City of Swan	

ATTACHMENT(S)

- Summary of two EMRC policies and recommended changes (D2024/06169)
- Revised Policy 1.4 - Travelling Costs Incurred by Council Members with tracked changes (D2024/06267)
- Revised Policy 1.4 - Travelling Costs Incurred by Council Members incorporating changes made ie. final policy document (D2024/06264)
- Revised Policy 3.1 – Annual Financial Reporting with tracked changes (D2024/06383)
- Revised Policy 1.4 – Annual Financial Reporting incorporating changes made i.e. final policy document (D2024/06382)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That:

1. Council adopt Council Policy 1.4 Travelling Costs Incurred by Council Members as reviewed and amended forming Attachment 3 to this report.
2. Council adopt Council Policy 3.1 Annual Financial Reporting Policy as reviewed and amended forming Attachment 5 to this report.
3. The adopted policies, as reviewed and amended forming Attachment 3 to this report, be scheduled to be reviewed again in four years.

COUNCIL RESOLUTION(S)

MOVED

SECONDED



Summary of EMRC Policies and Recommended Changes

1. MANAGEMENT POLICIES

No:	Policy Title	Summary of Changes
1.4	Travelling Costs Incurred by Council Members	Keep with minor amendments.

3. FINANCE POLICIES

No:	Policy Title	Summary of Changes
3.1	Annual Financial Reporting Policy	Keep with minor amendments including: <ul style="list-style-type: none"> ➤ Additional lists of assets under the Depreciation heading. ➤ Explanation of when an asset begins and ceases. ➤ Updates to Rates and Timing of Asset Valuations paragraphs.



Council Policy 1.4

Travelling Costs Incurred by Council Members Policy

Strategic Plan Objective

To achieve the EMRC Plan for the Future in accordance with the revised 10 Year Strategic Plan 2017-2027 and the Sustainability Strategy 2022/2023 – 2026/2027.

~~3.3 To provide responsible and accountable governance and management of the EMRC.~~

Purpose

To establish payment guidelines for members of Council for travelling on Council business.

Legislation

Local Government Act (1995) s.5.98 (2) – (4)

Local Government (Administration) Regulations 1996, Reg. 31, 32

Local Government (Financial Management) Regulations 1996, Reg. 44

Policy Statement

- Claims by members of Council for travelling costs where:
 - ⇒ The members attendance at a Council or committee meeting of which he or she is also a member of; or acting in the capacity as a Councillor of the EMRC;
 - ⇒ The member is attending in his/her capacity associated with performing a function under the express authority of Council or in accordance with the Establishment Agreement of the EMRC; be reimbursed on the basis detailed in clause 2 of this policy.
 - ⇒ The member is using a private vehicle, the rate of reimbursement shall be in accordance with the rates laid down for making motor vehicle claims under the “cents per kilometre method” permissible under the *Income Tax Assessment Act 1997*.
 - ⇒ The member is using a taxi, [ride-share](#) or public transport the reimbursement shall be the actual amount of the fare paid by the member.
- Claims for travelling costs must be in writing, detailing the date and purposes of the travel, be signed by the Councillor and in the case of claims for use of a private vehicle, include the opening and closing reading of the vehicle's odometer in relation to each trip being reimbursed.

Financial Considerations

Costs will be allocated against budget provisions. A statutory provision which requires a budget allocation.

Adopted/Reviewed

24 April 1997

22 July 1999

2 May 2002

26 June 2003

20 May 2004

23 February 2006

18 September 2008

23 September 2010

18 September 2014

6 December 2018

23 September 2021

28 March 2024

Next Review

Following the Local Government elections in 2025

~~Following the Ordinary Elections in 2023~~

Responsible Unit

Business Support Team



Council Policy 1.4

Travelling Costs Incurred by Council Members Policy

Strategic Plan Objective

To achieve the EMRC Plan for the Future in accordance with the revised *10 Year Strategic Plan 2017-2027* and the *Sustainability Strategy 2022/2023 – 2026/2027*.

Purpose

To establish payment guidelines for members of Council for travelling on Council business.

Legislation

Local Government Act (1995) s.5.98 (2) – (4)

Local Government (Administration) Regulations 1996, Reg. 31, 32

Local Government (Financial Management) Regulations 1996, Reg. 44

Policy Statement

- Claims by members of Council for travelling costs where:
 - ⇒ The members attendance at a Council or committee meeting of which he or she is also a member of; or acting in the capacity as a Councillor of the EMRC;
 - ⇒ The member is attending in his/her capacity associated with performing a function under the express authority of Council or in accordance with the Establishment Agreement of the EMRC; be reimbursed on the basis detailed in clause 2 of this policy.
 - ⇒ The member is using a private vehicle, the rate of reimbursement shall be in accordance with the rates laid down for making motor vehicle claims under the “cents per kilometre method” permissible under the *Income Tax Assessment Act 1997*.
 - ⇒ The member is using a taxi, ride-share or public transport the reimbursement shall be the actual amount of the fare paid by the member.
- Claims for travelling costs must be in writing, detailing the date and purposes of the travel, be signed by the Councillor and in the case of claims for use of a private vehicle, include the opening and closing reading of the vehicle's odometer in relation to each trip being reimbursed.

Financial Considerations

Costs will be allocated against budget provisions.

Adopted/Reviewed

24 April 1997

22 July 1999

2 May 2002

26 June 2003

20 May 2004

23 February 2006

18 September 2008

23 September 2010

18 September 2014

6 December 2018

23 September 2021

28 March 2024

Next Review

Following the Local Government elections in 2025

Responsible Unit

Business Support Team



Council Policy 3.1

Annual Financial Reporting Policy

Strategic Plan Objective

To achieve the EMRC Plan for the Future in accordance with the revised 10 Year Strategic Plan 2017-2027 and the Sustainability Strategy 2022/2023 – 2026/2027.

~~3.3 To provide responsible and accountable governance and management of the EMRC.~~

~~3.4 To continue to improve financial and asset management practices.~~

Purpose

To endorse accounting policies as part of the preparation of the Council's annual financial statements.

Legislation

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Australian Accounting Standards

Policy Statement

1 Reporting Entity

The reporting entity is the Eastern Metropolitan Regional Council.

2 Basis of Accounting

The financial statements shall be drawn up in accordance with the accounting standards and disclosure requirements of the Australian accounting bodies, the *Local Government Act 1995*, and the *Local Government (Financial Management) Regulations 1996*.

3 Asset Classification

The following classifications are to be utilised for recording assets:

- Land
- Buildings
- Structures
- Plant
- Equipment
- Furniture and Fittings

4 Depreciation

Fixed Assets excluding freehold land and art works are to be depreciated over their estimated useful lives on a straight line basis as follows:

<u>Asset Class</u>	<u>Useful life</u>
➤ Buildings	<u>7.50 to 100 years</u> 4.00 – 13.33% (based on components)
➤ Structures	
➤ General	<u>15 to 105 years</u> 0.95 – 6.67%
➤ Class III & IV Waste Cells	<u>Based on % of actual usage</u>
➤ Plant	<u>3 to 24 years</u> 4.17 – 33.33%
➤ Furniture and fittings	<u>3 to 25 years</u> 4.00 – 33.33%
➤ Equipment	<u>3 to 25 years</u> 4.00 – 33.33%
➤ Post closure assets	<u>Based on actual usage</u>
➤ Landfill cells	<u>Based on actual usage</u>

Depreciation of an asset begins when it is available for use, ie when it is in the location and condition necessary for its to be capable of operating in the manner intended by management.

Depreciation of an asset ceases at the earlier date that the asset is classified as held for sale in accordance with AASB 5 and the date the asset is derecognised. ~~Assets are to be depreciated when completed and held ready for use.~~

5 Capitalisation Thresholds

As per Regulation 17A(5) of the *Local Government (Financial Management) Regulations 1996*, capitalisation threshold for the EMRC's asset is \$5,000.

6 Rates

Although the Eastern Metropolitan Regional Council does not levy rates, Accordingly rating information as required the statement of financial activity is required to be presented in the annual financial report under r.36(3)(a) of the Local Government (Financial Management) Regulations 1996 (36)(3)(a) (r39) is not required to be presented in the financial statements.

7 Timing of Asset Valuations

In accordance with As per R regulation 17A(4) of the *Local Government (Financial Management) Regulations 1996*, the EMRC undertook will be undertaking revaluations on its Land, Buildings and Infrastructure classes of assets during the 2020/2021 financial year and will be revalued then every 4 years thereafter.

8 Revaluation Thresholds

Revaluation thresholds shall be:

➤ Land	No limit
➤ Buildings	\$5,000
➤ Road Infrastructure	\$5,000
➤ Other Infrastructures	\$5,000

9 Landfill Cells

There are three general components of cell construction:

- Cell excavation and development costs;
- Cell liner costs; and
- Cell capping costs.

All cell excavation and development costs and cell liner costs are capitalised and depreciated over the useful life of the cell based on the volumetric usage of the landfill cell air space during the year.

Cell capping costs are expensed as they occur as part of ongoing site rehabilitation.

Financial Considerations

Nil

Adopted/Reviewed

27 October 1994

22 July 1999

2 May 2022

20 May 2004

23 February 2006

18 September 2008

23 September 2010

19 June 2014

18 September 2014

17 September 2015

6 December 2018

23 May 2019

24 June 2021

[28 March 2024](#)

Next Review

[Following the Local Government elections in 2025](#)~~June 2025~~

Responsible Unit

Business Support Team



Council Policy 3.1

Annual Financial Reporting Policy

Strategic Plan Objective

To achieve the EMRC Plan for the Future in accordance with the revised *10 Year Strategic Plan 2017-2027* and the *Sustainability Strategy 2022/2023 – 2026/2027*.

Purpose

To endorse accounting policies as part of the preparation of the Council's annual financial statements.

Legislation

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Australian Accounting Standards

Policy Statement

1 Reporting Entity

The reporting entity is the Eastern Metropolitan Regional Council.

2 Basis of Accounting

The financial statements shall be drawn up in accordance with the accounting standards and disclosure requirements of the Australian accounting bodies, the *Local Government Act 1995*, and the *Local Government (Financial Management) Regulations 1996*.

3 Asset Classification

The following classifications are to be utilised for recording assets:

- Land
- Buildings
- Structures
- Plant
- Equipment
- Furniture and Fittings

4 Depreciation

Fixed Assets excluding freehold land and art works are to be depreciated over their estimated useful lives on a straight line basis as follows:

Asset Class	Useful life
➤ Buildings	7.50 to 100 years (based on components)
➤ Structures	
⇒ General	15 to 105 years
⇒ Class III & IV Waste Cells	Based on actual usage
➤ Plant	3 to 24 years
➤ Furniture and fittings	3 to 25 years
➤ Equipment	3 to 25 years
➤ Post closure assets	Based on actual usage
➤ Landfill cells	Based on actual usage

Depreciation of an asset begins when it is available for use, ie when it is in the location and condition necessary for its to be capable of operating in the manner intended by management.

Depreciation of an asset ceases at the earlier date that the asset is classified as held for sale in accordance with AASB 5 and the date the asset is derecognised.

5 Capitalisation Thresholds

As per Regulation 17A(5) of the *Local Government (Financial Management) Regulations 1996*, capitalisation threshold for the EMRC's asset is \$5,000.

6 Rates

Although the Eastern Metropolitan Regional Council does not levy rates, the statement of financial activity is required to be presented in the annual financial report under r.36(3)(a) of the *Local Government (Financial Management) Regulations 1996*.

7 Timing of Asset Valuations

In accordance with regulation 17A(4) of the *Local Government (Financial Management) Regulations 1996*, the EMRC undertook revaluations on its Land, Buildings and Infrastructure classes of assets during the 2020/2021 financial year and will be revalued every 4 years thereafter.

8 Revaluation Thresholds

Revaluation thresholds shall be:

➤ Land	No limit
➤ Buildings	\$5,000
➤ Road Infrastructure	\$5,000
➤ Other Infrastructures	\$5,000

9 Landfill Cells

There are three general components of cell construction:

- Cell excavation and development costs;
- Cell liner costs; and
- Cell capping costs.

All cell excavation and development costs and cell liner costs are capitalised and depreciated over the useful life of the cell based on the volumetric usage of the landfill cell air space during the year.

Cell capping costs are expensed as they occur as part of ongoing site rehabilitation.

Financial Considerations

Nil

Adopted/Reviewed

27 October 1994
22 July 1999
2 May 2022
20 May 2004
23 February 2006
18 September 2008
23 September 2010
19 June 2014
18 September 2014
17 September 2015
6 December 2018
23 May 2019
24 June 2021
28 March 2024

Next Review

Following the Local Government elections in 2025

Responsible Unit

Business Support Team

8 CONFIDENTIAL MATTER FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

RECOMMENDATION (Closing Meeting to the Public)

That with the exception of, the meeting be closed to members of the public in accordance with Section 5.23(2) of the *Local Government Act 1995* for the purpose of dealing with matters of a confidential nature.

COUNCIL RESOLUTION(S)

MOVED

SECONDED

8.1 REQUEST FOR TENDER RFT 2024-004 – PROVISION OF EQUIPMENT RENTAL (D2024/05604)

This item is recommended to be confidential because it contains matters of a commercial-in-confidence nature.

See Confidential Item circulated with the Agenda under Separate Cover.

8.2 EAST ROCKINGHAM WASTE TO ENERGY PLANT UPDATE (D2024/05692)

This item is recommended to be confidential because it contains matters of a commercial-in-confidence nature.

See Confidential Item circulated with the Agenda under Separate Cover.

RECOMMENDATION (Meeting Re-Opened to the Public)

That the meeting be re-opened, the members of the public be invited to return to the meeting and the recommendations passed behind closed doors be recorded.

COUNCIL RESOLUTION(S)

MOVED

SECONDED

9 FUTURE AGENDA FORUMS

The next meeting of Agenda Forum will be held on Thursday 9 May 2024 (if required) at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, Ascot WA 6104 commencing at 6.00pm.

Forums 2024

Thursday	09	May	(if required)	at	EMRC Administration Office
Thursday	13	June		at	EMRC Administration Office
Thursday	11	July	(if required)	at	EMRC Administration Office
Thursday	08	August	(if required)	at	EMRC Administration Office
Thursday	12	September	(if required)	at	EMRC Administration Office
Thursday	10	October	(if required)	at	EMRC Administration Office
Thursday	14	November	(if required)	at	EMRC Administration Office

10 DECLARATION OF CLOSURE OF MEETING