Attachment 10.1A

Western Metropolitan Regional Council
Managing waste wisely

Minutes

AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING (AC 01/26)

10 September 2026
Commenced at 5:04 pm

Held at: 2/317 Churchill Avenue, Subiaco

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1. DECLARATION OF OPENING

Meeting opened at 5:04pm

2. RECORD OF ATTENDANCE AND APOLOGIES

Committee Member

Mr. D. Ashton	Presiding Member	Independent Member
Mr. P. Zhou	Deputy Presiding Member	Independent Member
Cr. P. Kelly	Member	Town of Claremont
Cr. R. Jones	Member	City of Subiaco

Staff

S. Devenish	Chief Executive Officer	WMRC
B. McInnes	Chief Operating Officer	WMRC
J. Fenlon	Finance Lead	WMRC
L. Eustance	Strategy and Corporate Lead	WMRC

Apologies

Cr. P. Macintosh	Member	Shire of Peppermint Grove

3. DISCLOSURES OF INTERESTS

Nil

4. CONFIRMATION OF PREVIOUS MINUTES

3.1 CONFIRMATION OF PREVIOUS MINUTES OF THE AUDIT AND RISK MANAGEMENT COMMITTEE MEETING

Responsible Officer:	**CEO**
Date:	**10 September 2026**
Attachment:	**3.1A**

Minutes of the Audit and Risk Management Committee meeting which was held on 6 March 2025 were circulated previously under a separate cover and are to be found at this link.

Moved: Cr P. Kelly Seconded: Mr. P. Zhou

RECOMMENDATION AND COMMITTEE RESOLUTION

3.1.1 The Audit and Risk Management Committee confirm the minutes of the WMRC Audit and Risk Management Committee meeting held on 6 March 2025 as a true and correct record.

CARRIED: 4/0

5. REPORTS OF OFFICERS

4.1 2025 COMPLIANCE AUDIT RETURN

Responsible Officer: **CEO**

Date: **10 September 2026**

Attachment: **4.1A 2025 Compliance Audit Return**

PURPOSE

This report presents the 2025 Compliance Audit Return for consideration and referral to Council for adoption.

BACKGROUND

Each calendar year, local governments are required to undertake a compliance audit and submit a Council-approved Compliance Audit Return (CAR) to the Department of Local Government.

The Audit, Risk and Improvement Committee is required to review the completed 2025 CAR and, in doing so, consider any recommendations it considers appropriate in relation to the return. The Council must then consider both the CAR and any recommendations made by the Committee.

Following its consideration of the Committee's recommendations, the Council must determine whether any matters raised require further action and either adopt the CAR as presented or adopt it subject to amendments.

Ordinarily, the CAR must be submitted by 31 March each year. However, the Local Government Inspector extended the submission deadline for the 2025 return to 30 September 2026, in recognition of changes to the statutory requirements subject to compliance auditing.

The 2025 CAR comprises questions relating to the prescribed statutory requirements set out in Regulation 13 of the *Local Government (Audit) Regulations 1996*. The return covers the period from 1 January to 31 December 2025.

DETAILS

The proposed return is included at Attachment 4.1A. The on-line return pro-forma requires statements of compliance or otherwise in relation to obligations set out in Acts and Regulations as follows:

- *Local Government Act 1995*
- *Administration Regulations 1996*
- *Audit Regulations 1996*
- **Constitution Regulations 1998*
- **Elections Regulations 1997*
- *Financial Management Regulations 1996*
- *Functions and General Regulations 1996*

It should be noted that as a regional Council, provisions of those regulations with asterisks do not apply.

When considering the CAR, attention is drawn to the following points:

> *Local Government Act 1995* – s5.88 – Register of Financial Interests
> The return records compliance with the requirements on the basis of the established practice of recording interests within meeting minutes. It is noted there were no financial interests in the reporting period.
>
> *Local Government (Administration) Regulations 1996* – r19DA
> The regulation requires the plan to be reviewed each year. While the review was commenced in 2025, the actual adoption of an amended plan did not occur until May 2026.

Noting the above clarifications, the return submits all applicable requirements have been met.

RISK MANAGEMENT

The CAR is a self-assessment that aids in managing the following risks as set out in the WMRC Risk Register:

Governance;
- SG5 – failure to fulfill duty
- OG4 – compliance with regulations
- OG6 – compliance risk

Reputational;
- SR2 – perception of poor executive leadership
- OR8 – public criticism

Financial;
- OF5 – fraud and corruption

COMMUNICATION AND CONSULTATION

Nil

REPORT IMPLICATIONS

Legislation and Policy Alignment

Local Government (Audit) Regulation 14 and 15 requires each Local Government to conduct a Compliance Audit Return for the previous calendar year and to submit it to the DLGSC by 31 March of that year unless extension is otherwise provided.

Business and Strategic Alignment

Compliance with statutory requirements supports theme 6 of the Council Plan 2026 as follows:

> *Maintain a capable, adaptable and resilient organisation that can sustainably deliver services, manage risk and support long-term strategic objectives.*

Financial and Resource Implications

Nil

COMMENTS

The CAR return is recommended for adoption and forwarding to the Department of Local Government Industry Regulation and Safety.

VOTING REQUIREMENT

Simple majority

Moved: Cr P. Kelly Seconded: Cr. R. Jones

RESPONSIBLE OFFICER RECOMMENDATION

4.1.1 That the Audit, Risk and Improvement Committee recommend to Council that the draft Compliance Audit Return 2025 be adopted by Council pursuant to *Local Government (Audit) Regulations 1996* r14(6) and submitted to the Department of Local Government, Industry Regulation and Safety by 30 September 2026.

CARRIED: 4/0

4.2 INTEGRITY FRAMEWORK

Responsible Officer: **CEO**

Date: **10 September 2026**

Attachment: **4.2A WMRC Integrity Framework**

PURPOSE

To present the WMRC Integrity Framework to the Audit, Risk and Improvement Committee as a consolidated statement of the organisation's integrity management arrangements.

BACKGROUND

The WMRC is committed to maintaining high standards of integrity, accountability and ethical conduct in all aspects of its operations.

The Audit, Risk and Improvement Committee has an important role in overseeing governance, risk management, compliance and integrity matters. While WMRC has a range of policies, procedures and statutory obligations that support integrity, these arrangements have not previously been documented in a single framework.

The proposed Integrity Framework has been prepared to provide a consolidated overview of the governance structures, policies, reporting mechanisms, cultural expectations and monitoring activities that collectively support integrity across the organisation.

DETAILS

The Integrity Framework describes the instruments, structures and cultural factors that guide how WMRC practices, manages and accounts for integrity. It also sets out respective roles and responsibilities. The Framework is organised around six key elements:

- Governance and Leadership
- Risk and Audit Oversight
- Integrity Policies
- Reporting and Accountability
- Culture and Capability
- Monitoring and Continuous Improvement

The Framework draws together existing legislative obligations, governance arrangements, policies and operational practices including:

- Codes of Conduct for Council Members, employees, volunteers and contractors;
- conflict of interest management processes;
- risk management systems aligned with AS ISO 31000:2018;
- public interest disclosure and whistleblower protections;
- audit and assurance processes;
- financial and compliance reporting obligations; and
- organisational values and behavioural expectations.

The Framework does not create any new obligations. Rather, it provides a reference document that assists Council Members, Committee Members, employees and stakeholders to understand how integrity is supported and monitored across the organisation.
The Framework will be reviewed periodically to ensure it remains current and reflects any changes to legislation, governance arrangements or organisational practices.

RISK MANAGEMENT

The Integrity Framework supports management of the following risks contained within the WMRC Risk Register:

Governance;
- SG5 – failure to fulfill duty
- OG4 – compliance with regulations
- OG6 – compliance risk

Reputational;
- SR2 – perception of poor executive leadership
- OR8 – public criticism

Financial;
- OF5 – fraud and corruption

The Framework strengthens organisational integrity by clearly documenting controls, responsibilities and assurance mechanisms that mitigate governance, compliance and corruption-related risks

COMMUNICATION AND CONSULTATION

Nil

REPORT IMPLICATIONS

Legislation and Policy Alignment

The Framework supports compliance with relevant provisions of the *Local Government Act 1995*, *Public Interest Disclosure Act 2003*, *Corruption, Crime and Misconduct Act 2003* and associated regulations and policies relating to governance, ethics and accountability.

Business and Strategic Alignment

The Integrity Framework supports Council Plan 2026 theme 6 as follows:

> *Maintain a capable, adaptable and resilient organisation that can sustainably deliver services, manage risk and support long-term strategic objectives.*

Financial and Resource Implications

Nil

COMMENTS

The Integrity Framework provides a clear and accessible summary of the mechanisms through which WMRC promotes ethical behaviour, accountability and transparency. Adoption of the Framework will help strengthen governance oversight and provide a foundation for ongoing integrity monitoring and continuous improvement.

VOTING REQUIREMENT

Simple majority

Moved: Cr R. Jones Seconded: Mr. P. Zhou

RESPONSIBLE OFFICER RECOMMENDATION

4.2.1 That the Audit, Risk and Improvement Committee receive the WMRC Integrity Framework attached as Attachment 4.2A.

CARRIED: 4/0

4.3 RISK MANAGEMENT FRAMEWORK

Responsible Officer:	**CEO**
Date:	**10 September 2026**
Attachment:	**4.3A Council Policy – Risk Management**
	4.3B Risk Management Plan
	4.3C Corporate Risk Register

PURPOSE

To provide an overview of the WMRC Risk Management Framework and advise of the ongoing review of the Corporate Risk Register.

BACKGROUND

The WMRC has adopted a Risk Management Policy and Risk Management Plan that establish the organisation's approach to identifying, assessing, treating and monitoring risk. The framework is aligned with AS/NZS ISO 31000:2018 and is intended to ensure that risk management is embedded across strategic, operational and project decision-making.

The Risk Management Plan was adopted by Council on 30 January 2025 and provides the structure through which risks are identified, evaluated, managed and reported. The framework is supported by a Corporate Risk Register that records strategic, operational and project risks together with their controls, treatments, ownership and review requirements.

The Risk Management Framework forms a key component of WMRC's corporate governance arrangements and supports compliance with the requirements of the *Local Government (Audit) Regulations 1996* relating to the review of risk management systems and procedures.

DETAILS

Risk Framework

WMRC's Risk Management Framework comprises three interconnected components:

- Risk Management Policy;
- Risk Management Plan; and
- Corporate Risk Register.

The framework applies risk management principles across strategic, operational and project activities and requires risks to be identified, analysed, evaluated, treated, monitored and reviewed on an ongoing basis.

The Risk Management Plan establishes risk categories covering:

- strategic;
- governance;
- commercial and legal;
- financial;
- information technology;

- health and safety;
- operational;
- human resource management; and
- reputational risks.

The current Corporate Risk Register contains strategic and operational risks across each of these categories together with project-specific risk registers for major initiatives currently being undertaken by the organisation. The register identifies risk owners, existing controls, residual risk ratings and actions required to further reduce risk where appropriate.

Examples of strategic risks presently monitored include long-term planning for the Recycling Centre, governance effectiveness, financial sustainability, information security, workforce capability and organisational reputation. Current operational risks include regulatory compliance, procurement, workplace health and safety, operational continuity, cybersecurity and contractor management.

Consistent with Council policy, the organisation maintains a low appetite for risks relating to health and safety, legislative compliance and administration of finances and assets, while recognising that a higher risk appetite may be acceptable where innovation and strategic opportunities provide commensurate benefits.

Committee Oversight and Next Steps

The Risk Management Policy identifies the Audit, Risk and Improvement Committee as having an important oversight role in relation to the effectiveness and appropriateness of the organisation's systems and procedures for risk management, internal control and legislative compliance. Strategic risks are intended to be periodically reviewed through the Committee.

Since adoption of the Risk Management Plan, several significant organisational initiatives have progressed, including major Recycling Centre renewal activities, infrastructure projects, information technology improvements and governance reforms. As a result, management is currently undertaking a review and refresh of the Corporate Risk Register to ensure it remains contemporary, accurately reflects the organisation's current operating environment and appropriately captures emerging strategic and operational risks.

A revised Corporate Risk Register will be presented to the Audit, Risk and Improvement Committee at coming meetings for detailed review and discussion. This will provide the Committee with an opportunity to consider risk ratings, control effectiveness, risk ownership and any proposed changes to the organisation's risk profile.

RISK MANAGEMENT

This report relates directly to the management of organisational risk and supports the governance objectives established within the WMRC Risk Management Framework. Effective risk management assists the organisation to achieve its strategic objectives, maintain regulatory compliance, protect financial sustainability and safeguard organisational reputation.

The Framework strengthens organisational integrity by clearly documenting controls, responsibilities and assurance mechanisms that mitigate governance, compliance and corruption-related risks

COMMUNICATION AND CONSULTATION

Nil

REPORT IMPLICATIONS

Legislation and Policy Alignment

The report supports compliance with:

- *Local Government Act 1995*;
- *Local Government (Audit) Regulations 1996*; and
- WMRC Risk Management Policy.

Business and Strategic Alignment

The Integrity Framework supports Council Plan 2026 theme 6 as follows:

> *Maintain a capable, adaptable and resilient organisation that can sustainably deliver services, manage risk and support long-term strategic objectives.*

Financial and Resource Implications

Nil. Existing resources are being utilised to maintain and review the Risk Management Framework and Corporate Risk Register

COMMENTS

The WMRC has established a comprehensive risk management framework that aligns with contemporary risk management principles and legislative requirements. The ongoing review of the Corporate Risk Register provides an opportunity to ensure the organisation's risk profile remains current and continues to support informed decision-making and effective governance oversight.

VOTING REQUIREMENT

Simple majority

Moved: Mr P. Zhou　　　　Seconded: Cr. R. Jones

RESPONSIBLE OFFICER RECOMMENDATION

4.3.1 That the Audit, Risk and Improvement Committee receive the report on the WMRC Risk Management Framework; and note that an updated Corporate Risk Register will be presented to the Committee for progressive review in future meetings.

CARRIED: 4/0

4.4 COMPLIANCE MANAGEMENT FRAMEWORK

Responsible Officer:	**CEO**
Date:	**10 September 2026**
Attachment:	**Nil**

PURPOSE

To inform the Audit, Risk and Improvement Committee of the arrangements in place to manage statutory and regulatory compliance across the organisation.

BACKGROUND

Compliance with legislative and regulatory obligations is a fundamental component of good governance and an important element of the organisation's risk management and integrity frameworks. Effective compliance management assists WMRC to meet its statutory obligations, maintain public confidence and reduce exposure to governance, financial and reputational risks.

To support compliance activities, WMRC maintains a comprehensive Compliance Calendar that identifies key statutory, regulatory and governance obligations applicable to the organisation and schedules actions throughout the year. The calendar is based on a template prepared by the Western Australian Local Government Association (WALGA).

DETAILS

Compliance Calendar

The Compliance Calendar operates as a practical management tool that assists officers to identify, monitor and fulfil compliance obligations arising from legislation, regulations, policies and recognised governance practices.

The calendar allocates responsibilities to relevant officers and captures the timing and frequency of compliance activities, including monthly, quarterly, annual and periodic obligations. It also provides a mechanism for recording completion of compliance actions and identifying any corrective actions required where compliance issues arise.

The calendar incorporates obligations arising from a broad range of legislation and governance requirements, including:

- financial management and reporting;
- annual budget preparation and adoption;
- annual financial audit processes;
- compliance audit returns;
- risk management and internal control reviews;
- disclosures of interests and returns;
- public interest disclosure requirements;
- records management obligations;
- freedom of information requirements;
- publication of information on the organisation's website;

- procurement and tendering requirements; and
- governance and planning obligations under the Integrated Planning and Reporting Framework.

In addition to legislated obligations, the calendar includes a range of good governance and internal assurance activities such as internal audits, policy reviews, register reviews and compliance monitoring activities.

The Compliance Calendar is reviewed and updated periodically to reflect legislative amendments, changing organisational responsibilities and emerging compliance requirements. Progress against the calendar is monitored by the Leadership Group as part of normal business operations at monthly meetings.

Committee Oversight and Next Steps

The Audit, Risk and Improvement Committee has a key oversight role in relation to legislative compliance and the effectiveness of the systems and procedures established to support compliance management. Regular reports provided to the Committee, including compliance audit returns, relevant policy reviews, risk management reviews and audit reports, provide assurance regarding the effectiveness of these arrangements.

The Compliance Calendar forms one of the operational tools used by management to support this assurance framework by promoting timely completion of compliance obligations and supporting effective monitoring of compliance performance.

RISK MANAGEMENT

The Compliance Framework supports management of the following risks contained within the WMRC Risk Register:

Governance;
SG5 – failure to fulfill duty
OG4 – compliance with regulations
OG6 – compliance risk

Financial;
OF5 – fraud and corruption

Reputational;
SR2 – perception of poor executive leadership
OR8 – public criticism

The calendar provides a structured mechanism for identifying and managing statutory compliance obligations and reducing the likelihood of inadvertent non-compliance

COMMUNICATION AND CONSULTATION

The Compliance Calendar is maintained by management and incorporates guidance from relevant legislation, government agencies and local government sector resources. Responsibility for individual compliance tasks is allocated to officers according to their functional responsibilities.

REPORT IMPLICATIONS

Legislation and Policy Alignment

The Compliance Calendar supports compliance with obligations arising under the *Local Government Act 1995*, associated regulations and other legislation applicable to the operations of WMRC.

Business and Strategic Alignment

The Integrity Framework supports Council Plan 2026 theme 6 as follows:

> *Maintain a capable, adaptable and resilient organisation that can sustainably deliver services, manage risk and support long-term strategic objectives.*

Financial and Resource Implications

Nil.

COMMENTS

WMRC has implemented a structured and proactive approach to compliance management through the use of a comprehensive Compliance Calendar. The calendar provides a practical mechanism for coordinating compliance activities, assigning accountability and monitoring performance across a broad range of statutory and governance obligations. The calendar supports the organisation's commitment to sound governance, transparency and continuous improvement.

VOTING REQUIREMENT

Simple majority

Moved: Cr P. Kelly Seconded: Cr. R. Jones

RESPONSIBLE OFFICER RECOMMENDATION

4.4.1 That the Audit, Risk and Improvement Committee receive the report on the WMRC compliance management arrangements and note the use of a Compliance Calendar to support the organisation's legislative and governance obligations.

CARRIED: 4/0

6. CONFIDENTIAL REPORTS

Nil

7. GENERAL BUSINESS

Nil

8. CLOSURE OF MEETING

The meeting was closed at 5:27 pm

9. NEXT MEETING

Thursday 29 October 2026, commencing at 5pm

2025 Compliance Audit Return

Local Government Authority: The Western Metropolitan Regional Council

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

Comments: Declarations made in each instance prior to acting in office.

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: N/A

Comments: The WMRC has one local law being the Local Law Standing Orders. This was published in the Government Gazette on 18 October 2019, being less than 8 years prior.

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

Comments: Resolution 10.7.1 of 27 March 2025 refers.

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

Comments: Resolution 10.7.1 of 27 March 2025 refers.

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: N/A

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

Comments: Item 10.7 of 27 March 2025 records the review.

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

Comments: A declaration of impartiality only was declared at meeting of 22 May 2025.

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

Comments: Minutes of 31 July 2025 refer.

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

Comments: Recorded through Council minutes.

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

Comments: As per method above.

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: N/A

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: The Code is consistent with the model set out in Regulations.

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: Yes

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: Yes

Was a copy of the report given to the Minister within three months of the audit report being received by the local government?

Response: Yes

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: Yes

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: Yes

Comments: A major review was undertaken during the reporting period, with an amended Plan adopted on 28 May 2026 (resolution 10.3.1 refers). The date below reflects the date of the preceding Plan adoption. The on-line system does not allow entry of the 2026 date.

Adoption date or the date of the most recent review: 30/11/2023

r. 19DA

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

Response: No

Comments: A major review was undertaken during the reporting period, with an amended Plan adopted by Council resolution on 28 May 2026 (resolution 10.3.2 refers).

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

Comments: This requirement is overseen by Member Council administrations.

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: N/A

Comments: This requirement is overseen by Member Council administrations.

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: Resolution 15.2.1 of 21 March 2024, not 2025 as stated below. The on-line field would not accept the 2024 date entry, even though this is a compliant date.

Date of council's resolution to accept the report: 21/03/2025

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: N/A

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

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: N/A

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: N/A

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: N/A

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: Yes

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: N/A

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: N/A

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

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: Yes

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: Yes

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: Yes

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: No

Comments: No invitations were extended during the reporting period.

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

Attachment 10.2A

WESTERN METROPOLITAN REGIONAL COUNCIL

FINANCIAL REPORT

FOR THE YEAR TO DATE ENDED 31 JULY 26

LOCAL GOVERNMENT ACT 1995

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The Western Metropolitan Regional Council conducts the operations of a local government with the following community vision:

To support and serve our Member Councils by optimising environmental outcomes, delivering economic efficiency and achieving excellence in community-focused service delivery.

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF COMPREHENSIVE INCOME BY NATURE
FOR THE YEAR TO DATE ENDED 31 JULY 26

	FY27 Original Full Year Budget	FY27 Original YTD Budget	FY27 YTD Actual
	$	$	$
Revenue			
Operating grants, subsidies and contributions	2,368,450	197,371	197,279
Fees and charges	11,225,955	935,496	1,083,045
Interest earnings	67,500	5,625	7,580
Other income	105,100	8,758	5,442
Profit on disposal of assets	50,000	-	-
	13,817,005	1,147,250	1,293,347
Expenses			
Employee costs	(2,854,638)	(237,887)	(192,109)
Materials and contracts	(9,083,632)	(756,969)	(891,288)
Utility charges	(7,000)	(583)	(1,874)
Depreciation and amortisation	(316,356)	(26,363)	(38,357)
Interest Expenses	(39,105)	(3,259)	(267)
Insurance	(215,310)	(17,943)	(16,752)
Other expenses	(417,796)	(34,816)	(256)
Loss on asset disposals	-	-	-
	(12,933,837)	(1,077,820)	(1,140,904)
Net result for the period	**883,168**	**69,431**	**152,443**
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss	-	-	-
Total other comprehensive income for the period	**-**	**-**	**-**
Total comprehensive income for the period	**883,168**	**69,431**	**152,443**

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

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF FINANCIAL POSITION
AT 31 JULY 26

	FY26 Prior Year Actual - interim	FY27 YTD Actual
	$	$
CURRENT ASSETS		
Cash and cash equivalents	1,019,765	2,092,335
Term Deposits	775,000	775,000
Trade and other receivables	1,408,695	2,057,595
Other current assets	7,967	9,942
Total current assets	**3,211,427**	**4,934,873**
NON-CURRENT ASSETS		
Property, plant & equipment	3,677,791	3,653,149
Infrastructure	1,476,593	1,478,058
Right of use assets	267,091	262,563
Total non-current assets	**5,421,475**	**5,393,771**
TOTAL ASSETS	**8,632,902**	**10,328,643**
CURRENT LIABILITIES		
Trade and other payables	1,227,915	1,779,968
Lease liabilities	50,111	45,318
Loan liablities	98,744	98,744
Employee related provisions	142,572	152,214
Other current liabilities	-	986,397
Total current liabilities	**1,519,342**	**3,062,641**
NON-CURRENT LIABILITIES		
Lease liabilities	218,360	218,360
Loan liablities	556,316	556,316
Employee related provisions	87,673	87,673
Other provisions	188,727	188,727
Total non-current liabilities	**1,051,076**	**1,051,075**
TOTAL LIABILITIES	**2,570,418**	**4,113,716**
NET ASSETS	**6,062,484**	**6,214,927**
EQUITY		
Reserve accounts	1,643,433	1,643,433
Retained surplus	2,893,068	3,045,511
Revaluation surplus	1,525,983	1,525,983
TOTAL EQUITY	**6,062,484**	**6,214,927**

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR TO DATE ENDED 31 JULY 26

OPERATING ACTIVITIES	**FY27 Original Year Budget**	**FY27 Original YTD Budget**	**FY27 YTD Actual**	**Variance**	**Variance**	**Explanation of Variance**
	$	$	$	$	%	
Revenue from operating activities						
Operating grants, subsidies and contributions	2,368,450	197,371	197,279	(91)	0.0%	
Fees and charges	11,225,955	935,496	1,083,045	147,549	15.8%	Increased volumes result in higher income
Interest revenue	67,500	5,625	7,580	1,955	34.7%	
Other revenue	105,100	8,758	5,442	(3,316)	-37.9%	
Profit on asset disposals	50,000	-	-	-	0.0%	
	13,817,005	1,147,250	1,293,347	146,096		
Expenses						
Employee costs	(2,854,638)	(237,887)	(192,109)	45,778	-19.2%	Workforce plan implentation during FY26
Materials and contracts	(9,083,632)	(756,969)	(891,288)	(134,319)	17.7%	Increased volumes result in higher COGS
Utility charges	(7,000)	(583)	(1,874)	(1,291)	221.3%	
Depreciation	(316,356)	(26,363)	(38,357)	(11,994)	45.5%	Truck machinery CAPEX for self haulage
Finance costs	(39,105)	(3,259)	(267)	2,991	-91.8%	Interest rates are higher
Insurance	(215,310)	(17,943)	(16,752)	1,191	-6.6%	
Other expenditure	(417,796)	(34,816)	(256)	34,560	-99.3%	
	(12,933,837)	(1,077,820)	(1,140,904)	(63,084)		
Non-cash amounts excluded from operating activities	266,356	26,363	38,356	11,993	45.5%	
Amount attributable to operating activities	**1,149,524**	**95,794**	**190,799**	95,005		
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from disposal of assets	50,000	-	-	-		
	50,000	-	-	-		
Outflows from investing activities						
Payments for property, plant and equipment	(610,000)	(2,500)	-	2,500	-100.0%	
Payments for construction of infrastructure	(140,000)	(1,000)	(10,653)	(9,653)	965.3%	
	(750,000)	(3,500)	(10,653)	(7,153)		
		`		`		
Non-cash amounts excluded from investing activities	-	-	-	-		
Amount attributable to investing activities	**(700,000)**	**(3,500)**	**(10,653)**	**(7,153)**		
Inflows from financing activities	-	-	-	-		
Transfers from reserve accounts	-	-	-	-		
Outflows from financing activities						
Payments for principal portion of lease liabilities	(35,716)	(2,976)	(4,793)	(1,817)	61.0%	
Repayment of borrowing	(98,744)	(49,372)	-	49,372	-100.0%	
Transfers to reserve accounts	(310,000)	-	-	-	0.0%	
	(444,460)	(52,348)	(4,793)	47,555		
Amount attributable to financing activities	**(444,460)**	**(52,348)**	**(4,793)**	**47,555**		
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	638	638	197,507	196,869		
Amount attributable to operating activities	1,149,524	95,794	190,799	95,005		
Amount attributable to investing activities	(700,000)	(3,500)	(10,653)	(7,153)		
Amount attributable to financing activities	(444,460)	(52,348)	(4,793)	47,555		
Surplus or deficit at the end of the financial year	**5,702**	**40,583**	**372,861**	**332,277**		

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 31 JULY 26

3. NET CURRENT ASSETS

Composition of estimated net current assets	FY27 Original Year Budget	FY27 YTD Actual
	$	$
Current assets		
Cash and cash equivalents	375,085	2,092,335
Term Deposits	2,000,000	775,000
Trade and other receivables	863,197	2,057,595
Other current assets	44,275	9,942
	3,282,557	4,934,873
Less: current liabilities		
Trade and other payables	(1,174,356)	(1,779,968)
Lease liabilities	(39,199)	(45,318)
Loan liablities	(98,744)	(98,744)
Employee related provisions	(48,023)	(152,214)
Other current liabilities	-	(986,397)
	(1,360,322)	(3,062,641)
Net current assets	1,922,235	1,872,231
Less: Total adjustments to net current assets	(1,916,533)	(1,499,371)
Net current assets used in the Statement of Financial Activity	**5,702**	**372,861**

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Non-cash amounts excluded from operating activities

Adjustments to operating activities under FM reg 32		
Less: Profit on asset disposals	(50,000)	-
Add: Depreciation	316,356	38,356
Non cash amounts excluded from operating activities	**266,356**	**38,356**

Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets		
Less:		
- Cash - reserve accounts	(1,643,433)	(1,643,433)
- Current assets not expected to be cleared at end of year	(421,955)	-
Add: Current liabilities not expected to be cleared at end of year		
- Current portion of lease liabilities	50,111	45,318
- Current portion of borrowings	98,744	98,744
Total adjustments to net current assets	**(1,916,533)**	**(1,499,371)**

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 31 JULY 26

4. CASH AND INVESTMENTS

	FY26 Full Year Actual	31 July 2026 YTD Actual
Unrestricted Cash		
CBA Bank Account and Petty cash	1,019,765	2,092,335
Term Deposits		
Operations	-	
Reserves	775,000	775,000
	1,794,765	**2,867,335**
Reserves - Cash Backed		
Asset Replacement Reserve	841,211	841,211
Development Reserve	802,222	802,222
	1,643,433	**1,643,433**

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 31 JULY 26

5. CAPITAL PURCHASES

Additions	**FY27 Year Budget**	**31 July 2026 YTD Actual**
Property, plant & equipment		
2nd Waste Compactor	490,000	
Customer Safety Improvements	25,000	
Minor fixed plant renewal - Compactor	80,000	
Trailer CAPEX for the hire service	15,000	
	610,000	-
Infrastructure		
Greenwaste Handling/Ramp	100,000	
Pavement & Hardstand Renewal	25,000	
Renewal of Site Access Infrastructure	15,000	
DiCOM Reclamation	-	10,653
	140,000	10,653
Total	**750,000**	**10,653**

Disposals		
Property, plant & equipment		
	-	-
Infrastructure		
	-	-
Total	-	-
Proceeds	**50,000**	-

WESTERN METROPOLITAN REGIONAL COUNCIL

FINANCIAL REPORT

FOR THE YEAR TO DATE ENDED 31 AUGUST 2026

LOCAL GOVERNMENT ACT 1995

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The Western Metropolitan Regional Council conducts the operations of a local government with the following community vision:

To support and serve our Member Councils by optimising environmental outcomes, delivering economic efficiency and achieving excellence in community-focused service delivery.

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF COMPREHENSIVE INCOME BY NATURE
FOR THE YEAR TO DATE ENDED 31 AUGUST 2026

	FY27 Original Full Year Budget	FY27 Original YTD Budget	FY27 YTD Actual
	$	$	$
Revenue			
Operating grants, subsidies and contributions	2,368,450	394,742	394,559
Fees and charges	11,225,955	1,870,993	2,030,225
Interest earnings	67,500	11,250	20,916
Other income	105,100	17,517	11,042
Profit on disposal of assets	50,000	8,333	-
	13,817,005	2,302,834	2,456,742
Expenses			
Employee costs	(2,854,638)	(475,773)	(408,431)
Materials and contracts	(9,083,632)	(1,513,939)	(1,690,016)
Utility charges	(7,000)	(1,167)	(3,693)
Depreciation and amortisation	(316,356)	(52,726)	(76,747)
Interest Expenses	(39,105)	(6,518)	(1,477)
Insurance	(215,310)	(35,885)	(15,610)
Other expenses	(417,796)	(69,633)	(2,110)
Loss on asset disposals	-	-	-
	(12,933,837)	(2,155,640)	(2,198,085)
Net result for the period	**883,168**	**147,195**	**258,657**
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss	-	-	-
Total other comprehensive income for the period	**-**	**-**	**-**
Total comprehensive income for the period	**883,168**	**147,195**	**258,657**

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

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF FINANCIAL POSITION
AT 31 AUGUST 2026

	FY26 Prior Year Actual - interim	FY27 YTD Actual
	$	$
CURRENT ASSETS		
Cash and cash equivalents	1,019,765	759,708
Term Deposits	775,000	2,475,000
Trade and other receivables	1,408,695	1,617,148
Other current assets	7,967	85,356
Total current assets	**3,211,427**	**4,937,212**
NON-CURRENT ASSETS		
Property, plant & equipment	3,677,791	3,628,508
Infrastructure	1,476,593	1,498,287
Right of use assets	267,091	258,003
Total non-current assets	**5,421,475**	**5,384,798**
TOTAL ASSETS	**8,632,902**	**10,322,010**
CURRENT LIABILITIES		
Trade and other payables	1,227,915	1,871,967
Lease liabilities	50,111	41,291
Loan liablities	98,744	98,744
Employee related provisions	142,572	162,356
Other current liabilities	-	789,118
Total current liabilities	**1,519,342**	**2,963,476**
NON-CURRENT LIABILITIES		
Lease liabilities	218,360	218,360
Loan liablities	556,316	556,316
Employee related provisions	87,673	73,990
Other provisions	188,727	188,727
Total non-current liabilities	**1,051,076**	**1,037,393**
TOTAL LIABILITIES	**2,570,418**	**4,000,869**
NET ASSETS	**6,062,484**	**6,321,141**
EQUITY		
Reserve accounts	1,643,433	1,643,433
Retained surplus	2,893,068	3,151,725
Revaluation surplus	1,525,983	1,525,983
TOTAL EQUITY	**6,062,484**	**6,321,141**

WESTERN METROPOLITAN REGIONAL COUNCIL
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR TO DATE ENDED 31 AUGUST 2026

OPERATING ACTIVITIES	FY27 Original Year Budget	FY27 Original YTD Budget	FY27 YTD Actual	Variance	Variance	Explanation of Variance
	$	$	$	$	%	
Revenue from operating activities						
Operating grants, subsidies and contributions	2,368,450	394,742	394,559	(183)	0.0%	
Fees and charges	11,225,955	1,870,993	2,030,225	159,233	8.5%	Increased volumes result in higher income
Interest revenue	67,500	11,250	20,916	9,666	85.9%	
Other revenue	105,100	17,517	11,042	(6,474)	-37.0%	
Profit on asset disposals	50,000	8,333	-	(8,333)	-100.0%	
	13,817,005	2,302,834	2,456,742	153,908		
Expenses						
Employee costs	(2,854,638)	(475,773)	(408,431)	67,342	-14.2%	Workforce plan implentation during FY26
Materials and contracts	(9,083,632)	(1,513,939)	(1,690,016)	(176,078)	11.6%	Increased volumes result in higher COGS
Utility charges	(7,000)	(1,167)	(3,693)	(2,527)	216.6%	
Depreciation	(316,356)	(52,726)	(76,747)	(24,021)	45.6%	Truck machinery CAPEX for self haulage
Finance costs	(39,105)	(6,518)	(1,477)	5,040	-77.3%	Interest rates are higher
Insurance	(215,310)	(35,885)	(15,610)	20,275	-56.5%	
Other expenditure	(417,796)	(69,633)	(2,110)	67,523	-97.0%	
	(12,933,837)	(2,155,640)	(2,198,085)	(42,445)		
Non-cash amounts excluded from operating activities	266,356	44,393	76,747	32,354	72.9%	
Amount attributable to operating activities	**1,149,524**	**191,587**	**335,404**	143,816		
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from disposal of assets	50,000	-	-	-		
	50,000	-	-	-		
Outflows from investing activities						
Payments for property, plant and equipment	(610,000)	(2,500)	(4,545)	(2,045)	81.8%	
Payments for construction of infrastructure	(140,000)	(1,000)	(35,525)	(34,525)	3452.5%	
	(750,000)	(3,500)	(40,070)	(36,570)		
Non-cash amounts excluded from investing activities	-	-	-	-		
Amount attributable to investing activities	**(700,000)**	**(3,500)**	**(40,070)**	**(36,570)**		
Inflows from financing activities	-	-	-	-		
Transfers from reserve accounts	-	-	-	-		
Outflows from financing activities						
Payments for principal portion of lease liabilities	(35,716)	(2,976)	(8,820)	(5,843)	196.3%	
Repayment of borrowing	(98,744)	(49,372)	-	49,372	-100.0%	
Transfers to reserve accounts	(310,000)	-	-	-	0.0%	
	(444,460)	(52,348)	(8,820)	43,529		
Amount attributable to financing activities	**(444,460)**	**(52,348)**	**(8,820)**	**43,529**		
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	638	638	197,507	196,869		
Amount attributable to operating activities	1,149,524	191,587	335,404	143,816		
Amount attributable to investing activities	(700,000)	(3,500)	(40,070)	(36,570)		
Amount attributable to financing activities	(444,460)	(52,348)	(8,820)	43,529		
Surplus or deficit at the end of the financial year	**5,702**	**136,377**	**484,021**	**347,644**		

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 31 AUGUST 2026

3. NET CURRENT ASSETS

Composition of estimated net current assets	FY27 Original Year Budget	FY27 YTD Actual
	$	$
Current assets		
Cash and cash equivalents	375,085	759,708
Term Deposits	2,000,000	2,475,000
Trade and other receivables	863,197	1,617,148
Other current assets	44,275	85,356
	3,282,557	4,937,212
Less: current liabilities		
Trade and other payables	(1,174,356)	(1,871,967)
Lease liabilities	(39,199)	(41,291)
Loan liablities	(98,744)	(98,744)
Employee related provisions	(48,023)	(162,356)
Other current liabilities	-	(789,118)
	(1,360,322)	(2,963,476)
Net current assets	1,922,235	1,973,736
Less: Total adjustments to net current assets	(1,916,533)	(1,489,715)
Net current assets used in the Statement of Financial Activity	**5,702**	**484,021**

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Non-cash amounts excluded from operating activities

Adjustments to operating activities under FM reg 32		
Less: Profit on asset disposals	(50,000)	-
Add: Depreciation	316,356	76,747
Non cash amounts excluded from operating activities	**266,356**	**76,747**

Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets		
Less:		
- Cash - reserve accounts	(1,643,433)	(1,643,433)
- Current assets not expected to be cleared at end of year	(421,955)	-
Add: Current liabilities not expected to be cleared at end of year		
- Current portion of lease liabilities	50,111	41,291
- Current portion of borrowings	98,744	98,744
Total adjustments to net current assets	**(1,916,533)**	**(1,489,715)**

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 31 AUGUST 2026

4. CASH AND INVESTMENTS

	FY26 Full Year Actual	31 August 2026 YTD Actual
Unrestricted Cash		
CBA Bank Account and Petty cash	1,019,765	759,708
Term Deposits		
Operations	-	1,700,000
Reserves	775,000	775,000
	1,794,765	**3,234,708**
Reserves - Cash Backed		
Asset Replacement Reserve	841,211	841,211
Development Reserve	802,222	802,222
	1,643,433	**1,643,433**

WESTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE MANAGEMENT REPORT
FOR THE YEAR TO DATE ENDED 31 AUGUST 2026

5. CAPITAL PURCHASES

Additions	FY27 Year Budget	31 August 2026 YTD Actual
Property, plant & equipment		
2nd Waste Compactor	490,000	
Customer Safety Improvements	25,000	
Minor fixed plant renewal - Compactor	80,000	
Trailer CAPEX for the hire service	15,000	
Admin Office leasehold improvements		4,545
	610,000	4,545
Infrastructure		
Greenwaste Handling/Ramp	100,000	
Pavement & Hardstand Renewal	25,000	
Renewal of Site Access Infrastructure	15,000	
DiCOM Reclamation	-	35,525
	140,000	35,525
Total	**750,000**	**40,070**

Disposals		
Property, plant & equipment		
	-	-
Infrastructure		
	-	-
Total	-	-
Proceeds	**50,000**	-

Western Metropolitan Regional Council

ACCOUNT PAYMENT LISTING BY CREDITOR
FOR THE PERIOD ENDING 31 JULY 2026

Payments Summary

ELECTRONIC FUNDS TRANSFER (EFT)

Accounts Payable - Administration	617,728.56
Payroll	162,666.81
	780,395.37

CREDIT CARD PAYMENTS

Chief Executive Officer	365.98
Chief Operating Officer	875.30
Strategy and Corporate Lead	238.22
	1,479.50
	781,874.87

Payment Report
1 - 31 July 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
Accounts Payable			
03 Jul 2026	AMC Commercial Cleaning	Cleaning services	2,571.80
07 Jul 2026	Ampol Australia Petroleum	Fuel	3,735.92
03 Jul 2026	Asset Valuation Advisory	Asset valuation FY26	20,295.00
28 Jul 2026	City of Subiaco	Loan payment	64,316.67
01 Jul 2026	Commonwealth Bank	Bank fees	0.13
02 Jul 2026	Commonwealth Bank	Bank fees	49.50
02 Jul 2026	Commonwealth Bank	Bank fees	79.00
02 Jul 2026	Commonwealth Bank	Bank fees	984.14
15 Jul 2026	Commonwealth Bank	Bank fees	0.09
15 Jul 2026	Commonwealth Bank	Bank fees	8.70
15 Jul 2026	Commonwealth Bank	Bank fees	4.88
27 Jul 2026	Commonwealth Bank	Credit card transfer	1,479.50
27 Jul 2026	Commonwealth Bank	Credit card transfer	2,000.00
27 Jul 2026	Commonwealth Bank	Credit card transfer	5,000.00
27 Jul 2026	Commonwealth Bank	Credit card transfer	5,000.00
03 Jul 2026	Cr Andrew Maurice	Councillor sitting fees	3,497.00
03 Jul 2026	Cr Brad Wylynko	Councillor sitting fees	2,797.00
03 Jul 2026	Cr Paul Kelly	Councillor sitting fees	6,925.00
03 Jul 2026	Cr Peter Macintosh	Councillor sitting fees	2,797.00
03 Jul 2026	Cr Russell Jones	Councillor sitting fees	2,797.00
28 Jul 2026	Western Tree Recyclers	Waste haulage & processing	64,068.84
20 Jul 2026	CTI Security	Security	275.03
22 Jul 2026	Mandalay	Customer refund	497.70
28 Jul 2026	Devco Holdings	RC Fixed Plant Maintenance	1,452.00
03 Jul 2026	Docu-Shred	Administration security	47.30
03 Jul 2026	Elan Energy Matrix	Waste haulage	383.50
09 Jul 2026	Elgas	Hydraulic fluids	88.63
09 Jul 2026	Elgas	Hydraulic fluids	184.02
24 Jul 2026	Elgas	Hydraulic fluids	184.02
23 Jul 2026	Environmental Site Services	Noise survey	2,808.50
03 Jul 2026	Focus Networks	IT services	2,816.11
03 Jul 2026	Focus Networks	IT services	418.00
20 Jul 2026	Focus Networks	IT services	1,492.77
23 Jul 2026	Focus Networks	IT services	1,492.77
28 Jul 2026	Focus Networks	IT services	4,889.38
20 Jul 2026	Forget Your Books	Accounting software subscription	154.00
20 Jul 2026	Forget Your Books	Accounting software subscription	201.82
03 Jul 2026	GFG	Professional staff recruitment	9,348.23
20 Jul 2026	GFG	Professional staff recruitment	7,553.70
03 Jul 2026	Hecs Fire	Safety testing	1,167.10
03 Jul 2026	Hecs Fire	Safety testing	968.00
20 Jul 2026	Hecs Fire	Safety testing	429.00
03 Jul 2026	Hinds	Waste haulage	660.00
08 Jul 2026	Hinds	Waste haulage	4,163.33
08 Jul 2026	Hinds	Waste haulage	8,796.10
08 Jul 2026	Hinds	Waste haulage	3,272.25
28 Jul 2026	Hinds	Waste haulage	44,968.01
28 Jul 2026	Hinds	Waste haulage	2,663.79
28 Jul 2026	Hinds	Waste haulage	5,153.87
07 Jul 2026	HR Central	Accounting software subscription	486.75
03 Jul 2026	Jane Clark-Munn	Resident payment	11.00
20 Jul 2026	JD Diesel Services	RC Mobile Plant maintenance	3,742.20
23 Jul 2026	JD Diesel Services	RC Mobile Plant maintenance	3,153.70
23 Jul 2026	McIntosh Holdings	RC Mobile Plant maintenance	8,998.50
20 Jul 2026	Refueling Solutions	RC Fuel	3,044.70
24 Jul 2026	Oakfield Strata	Building strata fees	2,502.96
08 Jul 2026	Perth Bin Hire	Waste haulage	77.00
08 Jul 2026	Perth Bin Hire	Waste haulage	60.08
08 Jul 2026	Perth Bin Hire	Waste haulage	53.53
08 Jul 2026	Perth Bin Hire	Waste haulage	1,309.00
08 Jul 2026	Perth Bin Hire	Waste haulage	77.00
08 Jul 2026	Perth Bin Hire	Waste haulage	76.62

Payment Report
1 - 31 July 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
08 Jul 2026	Perth Bin Hire	Waste haulage	237.24
08 Jul 2026	Perth Bin Hire	Waste haulage	61.60
08 Jul 2026	Perth Bin Hire	Waste haulage	21.24
08 Jul 2026	Perth Bin Hire	Waste haulage	231.00
08 Jul 2026	Perth Bin Hire	Waste haulage	193.76
08 Jul 2026	Perth Bin Hire	Waste haulage	33.66
08 Jul 2026	Perth Bin Hire	Waste haulage	48.14
08 Jul 2026	Perth Bin Hire	Waste haulage	4,577.99
08 Jul 2026	Perth Bin Hire	Waste haulage	4,386.40
08 Jul 2026	Perth Bin Hire	Waste haulage	135.61
08 Jul 2026	Perth Bin Hire	Waste haulage	34,897.99
08 Jul 2026	Perth Bin Hire	Waste haulage	5,386.17
08 Jul 2026	Perth Bin Hire	Waste haulage	2,304.66
08 Jul 2026	Perth Bin Hire	Waste haulage	5,033.60
08 Jul 2026	Perth Bin Hire	Waste haulage	868.85
08 Jul 2026	Perth Bin Hire	Waste haulage	31.45
08 Jul 2026	Perth Bin Hire	Waste haulage	4,152.41
08 Jul 2026	Perth Bin Hire	Waste haulage	1,611.98
08 Jul 2026	Perth Bin Hire	Waste haulage	431.24
08 Jul 2026	Perth Bin Hire	Waste haulage	369.60
08 Jul 2026	Perth Bin Hire	Waste haulage	39.27
08 Jul 2026	Perth Bin Hire	Waste haulage	38.34
08 Jul 2026	Perth Bin Hire	Waste haulage	149.39
08 Jul 2026	Perth Bin Hire	Waste haulage	446.60
08 Jul 2026	Perth Bin Hire	Waste haulage	779.97
08 Jul 2026	Perth Bin Hire	Waste haulage	107.80
08 Jul 2026	Perth Bin Hire	Waste haulage	435.15
08 Jul 2026	Perth Bin Hire	Waste haulage	6.05
08 Jul 2026	Perth Bin Hire	Waste haulage	133.91
08 Jul 2026	Perth Bin Hire	Waste haulage	33.36
08 Jul 2026	Perth Bin Hire	Waste haulage	1,262.98
08 Jul 2026	Perth Bin Hire	Waste haulage	563.22
08 Jul 2026	Perth Bin Hire	Waste haulage	915.20
08 Jul 2026	Perth Bin Hire	Waste haulage	21.33
08 Jul 2026	Perth Bin Hire	Waste haulage	941.60
08 Jul 2026	Perth Bin Hire	Waste haulage	68.22
08 Jul 2026	Perth Bin Hire	Waste haulage	56.43
08 Jul 2026	Perth Bin Hire	Waste haulage	234.70
08 Jul 2026	Perth Bin Hire	Waste haulage	686.40
08 Jul 2026	Perth Bin Hire	Waste haulage	369.60
08 Jul 2026	Perth Bin Hire	Waste haulage	78.54
08 Jul 2026	Perth Bin Hire	Waste haulage	55.47
08 Jul 2026	Perth Bin Hire	Waste haulage	26.14
08 Jul 2026	Perth Bin Hire	Waste haulage	1,225.04
08 Jul 2026	Perth Bin Hire	Waste haulage	87.54
08 Jul 2026	Perth Bin Hire	Waste haulage	1,281.80
08 Jul 2026	Perth Bin Hire	Waste haulage	6.14
08 Jul 2026	Perth Bin Hire	Waste haulage	2.98
08 Jul 2026	Perth Bin Hire	Waste haulage	17.84
08 Jul 2026	Perth Bin Hire	Waste haulage	76.51
08 Jul 2026	Perth Bin Hire	Waste haulage	1,166.88
08 Jul 2026	Perth Bin Hire	Waste haulage	120.99
08 Jul 2026	Perth Bin Hire	Waste haulage	193.60
08 Jul 2026	Perth Bin Hire	Waste haulage	908.48
08 Jul 2026	Perth Bin Hire	Waste haulage	56.78
08 Jul 2026	Perth Bin Hire	Waste haulage	2,412.56
08 Jul 2026	Perth Bin Hire	Waste haulage	59.42
08 Jul 2026	Perth Bin Hire	Waste haulage	168.31
08 Jul 2026	Perth Bin Hire	Waste haulage	109.55
08 Jul 2026	Perth Bin Hire	Waste haulage	26.40
08 Jul 2026	Perth Bin Hire	Waste haulage	67.39
08 Jul 2026	Perth Bin Hire	Waste haulage	65.72
08 Jul 2026	Perth Bin Hire	Waste haulage	35.00

Payment Report
1 - 31 July 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
08 Jul 2026	Perth Bin Hire	Waste haulage	154.20
08 Jul 2026	Perth Bin Hire	Waste haulage	1,329.27
08 Jul 2026	Perth Bin Hire	Waste haulage	1,348.54
08 Jul 2026	Perth Bin Hire	Waste haulage	332.02
08 Jul 2026	Perth Bin Hire	Waste haulage	561.22
09 Jul 2026	Perth Bin Hire	Waste haulage	785.40
09 Jul 2026	Perth Bin Hire	Waste haulage	63.91
09 Jul 2026	Perth Bin Hire	Waste haulage	521.14
09 Jul 2026	Perth Bin Hire	Waste haulage	6,876.03
09 Jul 2026	Perth Bin Hire	Waste haulage	553.66
09 Jul 2026	Perth Bin Hire	Waste haulage	117.81
09 Jul 2026	Perth Bin Hire	Waste haulage	123.20
09 Jul 2026	Perth Bin Hire	Waste haulage	184.80
09 Jul 2026	Perth Bin Hire	Waste haulage	182.43
09 Jul 2026	Perth Bin Hire	Waste haulage	36.89
09 Jul 2026	Perth Bin Hire	Waste haulage	200.57
20 Jul 2026	Perth Bin Hire	Waste haulage	4,184.22
20 Jul 2026	Perth Bin Hire	Waste haulage	915.20
20 Jul 2026	Perth Bin Hire	Waste haulage	1,685.33
20 Jul 2026	Perth Bin Hire	Waste haulage	5,033.60
20 Jul 2026	Perth Bin Hire	Waste haulage	3,620.99
20 Jul 2026	Perth Bin Hire	Waste haulage	1,404.26
20 Jul 2026	Perth Bin Hire	Waste haulage	35,381.37
20 Jul 2026	Perth Bin Hire	Waste haulage	738.01
20 Jul 2026	Perth Bin Hire	Waste haulage	1,139.38
20 Jul 2026	Perth Bin Hire	Waste haulage	129.47
20 Jul 2026	Perth Bin Hire	Waste haulage	1,346.54
20 Jul 2026	Perth Bin Hire	Waste haulage	850.21
20 Jul 2026	Perth Bin Hire	Waste haulage	1,144.00
20 Jul 2026	Perth Bin Hire	Waste haulage	875.16
23 Jul 2026	Perth Bin Hire	Waste haulage	3,336.49
28 Jul 2026	Perth Bin Hire	Waste haulage	2,041.39
28 Jul 2026	Perth Bin Hire	Waste haulage	4,410.80
28 Jul 2026	Perth Bin Hire	Waste haulage	689.26
28 Jul 2026	Perth Bin Hire	Waste haulage	576.15
28 Jul 2026	Perth Bin Hire	Waste haulage	1,266.41
28 Jul 2026	Perth Bin Hire	Waste haulage	1,402.65
28 Jul 2026	Perth Bin Hire	Waste haulage	13,452.51
28 Jul 2026	Perth Bin Hire	Waste haulage	774.69
28 Jul 2026	Perth Bin Hire	Waste haulage	893.37
28 Jul 2026	Perth Bin Hire	Waste haulage	38,156.47
28 Jul 2026	Perth Bin Hire	Waste haulage	1,076.81
28 Jul 2026	Perth Bin Hire	Waste haulage	1,314.19
28 Jul 2026	Perth Bin Hire	Waste haulage	220.10
28 Jul 2026	Perth Bin Hire	Waste haulage	1,281.80
28 Jul 2026	Perth Bin Hire	Waste haulage	677.59
28 Jul 2026	Perth Bin Hire	Waste haulage	38.83
28 Jul 2026	Perth Bin Hire	Waste haulage	1,122.12
28 Jul 2026	Perth Bin Hire	Waste haulage	1,255.91
20 Jul 2026	Perth Furniture and Mattress Recycling	Waste haulage	4,963.20
20 Jul 2026	Perth Furniture and Mattress Recycling	Waste haulage	4,188.80
23 Jul 2026	Perth Furniture and Mattress Recycling	Waste haulage	6,336.00
03 Jul 2026	Post Newspapers	Advertising	892.03
08 Jul 2026	Remondis	Waste haulage	156.73
20 Jul 2026	Remondis	Waste haulage	134.18
23 Jul 2026	Remondis	Waste haulage	2,441.33
08 Jul 2026	Remondis Go Organics	Waste haulage	11,614.50
08 Jul 2026	Remondis Go Organics	Waste haulage	8,756.32
20 Jul 2026	Saferight Pty Ltd	Training	1,350.00
28 Jul 2026	Site Safe Security Pty Ltd	Security	1,078.88
23 Jul 2026	SM and EP Martin	Administration office rent	3,850.00
23 Jul 2026	SM and EP Martin	Administration office rent	88.00
23 Jul 2026	Smart Waste Solutions	RC Mobile Plant maintenance	603.46

Payment Report
1 - 31 July 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
03 Jul 2026	Synergy	Electricity utilities	906.55
17 Jul 2026	Synergy	Electricity utilities	628.20
31 Jul 2026	Synergy	Electricity utilities	1,072.78
09 Jul 2026	Telstra	Telephone utilities	159.99
03 Jul 2026	Total Green Recycling	E-waste	2,947.33
03 Jul 2026	Total Green Recycling	E-waste	6,048.39
20 Jul 2026	Total Green Recycling	E-waste	3,411.65
28 Jul 2026	Total Green Recycling	E-waste	3,428.13
09 Jul 2026	Water Corporation	Water utilities	366.74
03 Jul 2026	Well Connected Business Solutions	Administration	546.80
08 Jul 2026	West Tip Waste Management	Waste haulage	580.76
08 Jul 2026	West Tip Waste Management	Waste haulage	580.76
08 Jul 2026	West Tip Waste Management	Waste haulage	489.55
08 Jul 2026	West Tip Waste Management	Waste haulage	979.13
20 Jul 2026	West Tip Waste Management	Waste haulage	769.30
20 Jul 2026	West Tip Waste Management	Waste haulage	629.44
20 Jul 2026	Westrac	RC Mobile Plant maintenance	2,039.30
03 Jul 2026	Workpower Inc	Waste haulage	646.53
20 Jul 2026	Wren Oil	Waste haulage	155.10
			617,728.56

Payroll			
14 Jul 2026	Payroll	Payroll	65,484.29
28 Jul 2026	Payroll	Payroll	69,198.30
14 Jul 2026	SuperChoice	Superannuation	13,718.86
29 Jul 2026	SuperChoice	Superannuation	1,320.73
29 Jul 2026	SuperChoice	Superannuation	12,944.63
			162,666.81
			780,395.37

Payment Report
26 June - 24 July 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
Chief Executive Officer			
07 Jul 2026	Deputy	Monthly rostering subscription July 2026	289.58
13 Jul 2026	Community Coffee Co	Meeting coffee	11.60
24 Jul 2026	Mailchimp	Electronic direct mailing subscription Jul26	64.80
			365.98
Chief Operating Officer			
29 Jun 2026	Hoseright	RC - Hoseright - CAT hydraulic hose repair	489.28
29 Jun 2026	Blue Horse Truck Drivers	MC training (truck) for employee	1,402.04
01 Jul 2026	Spudshed	Catering for ToolBox Meeting 30/6/2026	42.68
07 Jul 2026	Blue Horse Truck Drivers	MC training (truck) for employee	2,529.34
07 Jul 2026	Westrac	Spanset Rescue Kit 50M	3,190.00
08 Jul 2026	Bunnings	No entry sign	74.46
09 Jul 2026	Coles	EOM gift cards	319.02
13 Jul 2026	Saferight Training	High Risk Work Licence Forklift training	520.00
14 Jul 2026	Uber Trip	Transport	37.36
14 Jul 2026	MVR Retailers	Work phone screen repair	483.74
15 Jul 2026	Spudshed	Catering for Toolbox Meeting 14/07/2026	43.78
15 Jul 2026	Work Clobber	RC PPE	240.00
16 Jul 2026	AIM	Management Training	2,393.00
17 Jul 2026	Osborne Park Nissan	Vehicle service	911.31
20 Jul 2026	Osborne Park Nissan	Replace rear light	199.29
			875.30
Strategy and Corporate Lead			
26 Jun 2026	Farmer Jacks	Tea, milk and fruit for office	27.43
30 Jun 2026	Community Coffee Co	Catering for Budget meeting	31.00
03 Jul 2026	Moe Sushi	Catering for SCM	6.97
03 Jul 2026	Community Coffee Co	Catering for SCM	30.00
03 Jul 2026	Moe Sushi	Catering for SCM	17.98
06 Jul 2026	Farmer Jacks	Catering for SCM	33.36
06 Jul 2026	Farmer Jacks	Catering for SCM	9.93
09 Jul 2026	Chez Jean-Claude Patisserie	Catering for Administraiton meeting	56.00
16 Jul 2026	Farmer Jacks	Tea, milk and fruit for office	25.55
			238.22
			1,479.50

Attachment 10.3B

ACCOUNT PAYMENT LISTING BY CREDITOR
FOR THE PERIOD ENDING 31 AUGUST 2026

Payments Summary

ELECTRONIC FUNDS TRANSFER (EFT)	
Accounts Payable - Administration	910,557.76
Payroll	218,361.05
	1,128,918.81

TERM DEPOSITS	
Term Deposits	1,700,000.00
	1,700,000.00

CREDIT CARD PAYMENTS	
Chief Executive Officer	7,746.55
Chief Operating Officer	773.78
Strategy and Corporate Lead	1,325.41
	9,845.74
	2,838,764.55

Payment Report
1 - 31 August 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
Accounts Payable			
27 Aug 2026	Commonwealth Bank	Credit Card Sweep	11,245.59
01 Aug 2026	Commonwealth Bank	Bank Fees	0.12
02 Aug 2026	Commonwealth Bank	Bank Fees	1,233.55
02 Aug 2026	Commonwealth Bank	Bank Fees	79.00
02 Aug 2026	Commonwealth Bank	Bank Fees	77.67
17 Aug 2026	Commonwealth Bank	Bank Fees	4.66
17 Aug 2026	Commonwealth Bank	Bank Fees	7.80
17 Aug 2026	Commonwealth Bank	Bank Fees	0.26
25 Aug 2026	Commonwealth Bank	Accounting Services	90.00
03 Aug 2026	AIT Specialists	Accounting Services	572.00
03 Aug 2026	AMC Commercial Cleaning	Cleaning Services	2,571.80
07 Aug 2026	Ampol Australia Petroleum	RC Fuel	5,333.89
03 Aug 2026	APlus Safety	Training costs	3,960.00
03 Aug 2026	APlus Safety	Training costs	1,433.30
03 Aug 2026	Australian Sweeper Corporation	RC Mobile Plant Lease	1,525.33
11 Aug 2026	Australian Sweeper Corporation	RC Mobile Plant Lease	2,278.45
25 Aug 2026	Australian Taxation Office	Q4 FY2526 BAS Activity	127,028.00
03 Aug 2026	CTI Security	Admin Security	375.49
03 Aug 2026	D&M Waste Management	Waste haulage	58,810.91
03 Aug 2026	D&M Waste Management	Waste haulage	84,139.58
03 Aug 2026	D&M Waste Management	Waste haulage	4,227.71
03 Aug 2026	D&M Waste Management	Waste haulage	47,950.61
03 Aug 2026	D&M Waste Management	Waste haulage	13,587.52
03 Aug 2026	D&M Waste Management	Waste haulage	50,162.67
03 Aug 2026	D&M Waste Management	Waste haulage	5,961.12
03 Aug 2026	D&M Waste Management	Waste haulage	21,916.10
03 Aug 2026	D&M Waste Management	Waste haulage	23,987.12
20 Aug 2026	East Rockingham Waste to Energy	Waste haulage	36,841.20
11 Aug 2026	Elan Energy Matrix	Waste haulage	502.95
03 Aug 2026	Elgas	Hydraulic costs	365.89
03 Aug 2026	Elgas	Hydraulic costs	92.00
17 Aug 2026	Fennell Tyres International	RC Mobile Plant maintenance	12,061.50
17 Aug 2026	Fennell Tyres International	RC Mobile Plant maintenance	496.07
03 Aug 2026	Focus Networks	IT Services	2,948.00
03 Aug 2026	Focus Networks	IT Services	176.00
03 Aug 2026	Focus Networks	IT Services	23.10
11 Aug 2026	Focus Networks	IT Services	2,867.33
17 Aug 2026	Focus Networks	IT Services	158.39
11 Aug 2026	Forget Your Books	Accounting Services	201.82
11 Aug 2026	General Transport Equipment	RC Mobile Plant maintenance	615.98
25 Aug 2026	Great Global Mend	Community event	1,650.00
11 Aug 2026	Heatley Sales	RC PPE	335.70
11 Aug 2026	Heatley Sales	RC PPE	56.50
03 Aug 2026	Hitachi Construction Machinery	RC Mobile Plant maintenance	2,431.39
11 Aug 2026	JD Diesel Services	RC Mobile Plant maintenance	238.70
17 Aug 2026	JD Diesel Services	RC Mobile Plant maintenance	176.00
17 Aug 2026	JD Diesel Services	RC Mobile Plant maintenance	2,718.10
17 Aug 2026	JD Diesel Services	RC Mobile Plant maintenance	132.00
03 Aug 2026	Jones Day	Legal fees	1,101.20
25 Aug 2026	LGISWA	Insurance Biannual FY27	96,424.19
03 Aug 2026	Local Government Professionals	Administration costs	560.00
03 Aug 2026	Local Government Professionals	Administration costs	660.00
11 Aug 2026	McIntosh Holdings	RC Mobile Plant maintenance	5,889.27
17 Aug 2026	Refueling Solutions	RC Fuel	2,054.64
17 Aug 2026	Refueling Solutions	RC Fuel	2,279.48
03 Aug 2026	People Sense	Administration costs	235.90
03 Aug 2026	Perth Bin Hire	Waste Haulage	7,218.52
03 Aug 2026	Perth Bin Hire	Waste Haulage	983.84
03 Aug 2026	Perth Bin Hire	Waste Haulage	1,372.80
03 Aug 2026	Perth Bin Hire	Waste Haulage	915.20
03 Aug 2026	Perth Bin Hire	Waste Haulage	1,750.32

Payment Report
1 - 31 August 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
20 Aug 2026	Perth Bin Hire	Waste Haulage	11,756.56
17 Aug 2026	Perth Furniture and Mattress Recycling	Waste Haulage	7,656.00
17 Aug 2026	Post Newspapers	Administration costs	922.19
25 Aug 2026	RAC Business Wise	RC Mobile costs	696.00
11 Aug 2026	Remondis	Waste haulage	2,597.23
11 Aug 2026	Remondis Go Organics	Waste haulage	101,676.72
11 Aug 2026	Scott Printers	Administration costs	1,424.50
17 Aug 2026	Senversa	Technical Advisory Services	8,808.70
03 Aug 2026	Sheridans	Administration costs	82.34
11 Aug 2026	Simply Uniforms	RC PPE costs	3,153.65
03 Aug 2026	Site Safe Security	RC Security	1,732.50
17 Aug 2026	Skytrust	IT Services	493.90
11 Aug 2026	SM and EP Martin	Administration office rent	3,850.00
11 Aug 2026	SOS Switched Onto Safety	RC Training	1,595.00
05 Aug 2026	Synergy	Electricity utilities	661.47
20 Aug 2026	TDDA Australia	RC Administration costs	1,024.03
17 Aug 2026	Telstra	Telephone utilities	92.40
25 Aug 2026	Total Electrical & Mechanical Services	RC Mobile Plant maintenance	5,090.91
17 Aug 2026	Total Energies Marketing	RC Fuel	906.62
03 Aug 2026	Total Green Recycling	Waste haulage	429.00
25 Aug 2026	Total Green Recycling	Waste haulage	4,039.66
17 Aug 2026	WALGA	Professional fees	23,257.30
17 Aug 2026	Water Corporation	Water utilities	297.62
25 Aug 2026	Water Corporation	Water utilities	379.43
17 Aug 2026	West Tip Waste Management	Waste haulage	71,500.00
11 Aug 2026	Workpower Inc	Waste haulage	669.90
17 Aug 2026	Workpower Inc	Waste haulage	669.90
			910,557.76

Payroll			
11 Aug 2026	Commonwealth Bank	Payroll	70,956.73
25 Aug 2026	Commonwealth Bank	Payroll	70,700.55
25 Aug 2026	Commonwealth Bank	Payroll	172.38
26 Aug 2026	Commonwealth Bank	Payroll	1,571.02
17 Aug 2026	Australian Taxation Office	PAYG July 2026	45,194.00
12 Aug 2026	SuperChoice	Superannuation	14,726.25
25 Aug 2026	SuperChoice	Superannuation	14,593.68
25 Aug 2026	SuperChoice	Superannuation	38.93
27 Aug 2026	SuperChoice	Superannuation	407.51
			218,361.05
			1,128,918.81

Term Deposit			
04 Aug 2026	National Australia Bank	Term Deposit	1,000,000.00
10 Aug 2026	National Australia Bank	Term Deposit	400,000.00
20 Aug 2026	National Australia Bank	Term Deposit	300,000.00
			1,700,000.00

Payment Report
25 July - 26 August 2026
WESTERN METROPOLITAN REGIONAL COUNCIL

Date	Payee	Description	Amount
Chief Executive Officer			
29 Jul 2026	Access Technologies	Boom gate repairs	1,035.10
30 Jul 2026	Bunnings	Bathroom accessories	28.38
30 Jul 2026	Bunnings	Disinfectant spray	12.98
31 Jul 2026	Zettagrid	ISP	816.20
04 Aug 2026	Deputy	Monthly rostering subscription August 2026	311.03
06 Aug 2026	Event & Conference Co	Attendence for Waste & Resource Recovery conference 2026	3,593.10
06 Aug 2026	Ambrose Estate	Deposit for WMRC Xmas Party 2026	1,949.76
			7,746.55
Chief Operating Officer			
29 Jul 2026	Spudshed	Toolbox catering 28/7/2026	30.46
31 Jul 2026	SNAP print solutions	Scanning plans	488.40
10 Aug 2026	Coles	Tea, milk and fruit for office	22.66
12 Aug 2026	Spudshed	Toolbox Catering Aug26	40.44
13 Aug 2026	Ampol	Fuel for Site Lead vehicle 01	125.28
24 Aug 2026	Spudshed	Toolbox catering 24/8/2026	26.55
24 Aug 2026	Spudshed	Toolbox catering 002 24/8/26	39.99
			773.78
Strategy and Corporate Lead			
30 Jul 2026	Farmer Jacks	Tea, milk and fruit for office	38.89
31 Jul 2026	Officeworks	Bathroom accessories	140.00
31 Jul 2026	Source Separation systems	2x bins for Admin and for RC	532.50
06 Aug 2026	Event & Conference Co	Attendence for Waste & Resource Recovery conference 2026	568.40
12 Aug 2026	Subway	Catering for Enviro Fest C&E	22.20
12 Aug 2026	Farmer Jacks	Tea, milk and fruit for office	23.42
			1,325.41
			9,845.74

Attachment 10.3C

Aged Receivables Summary

WESTERN METROPOLITAN REGIONAL COUNCIL

As at 31 August 2026

Contact	1 Aug-30 Aug 2026	July 2026	June 2026	Older	Total	
Almond Gardens & Maintenance	0.00	50.01	0.00	0.00	50.01	Paid 2/9/2026
Brockway DiCOM Facility Pty Ltd ATF	0.00	0.00	0.00	328,936.83	328,936.83	DiCOM
City of Nedlands	590.99	0.00	(162.02)	0.00	3,079.11	Unpaid
City of Vincent	62,179.74	0.00	0.00	0.00	298,621.98	Paid 4/9/2026
Green Skills	(545.45)	0.00	0.00	0.00	(545.45)	Reimbursement/Credit Note
Nedlands Garden Service	630.01	500.10	0.00	0.00	2,143.22	Unpaid
Sir Charles Gairdner Hospital	351.20	0.00	0.00	0.00	1,058.70	Paid 10/09/2026
Tidy Up	3,211.29	0.00	0.00	0.00	4,882.87	Paid 3/09/2026
Town of Cottesloe	26,818.30	0.00	0.00	0.00	114,068.37	Paid 3/09/2026
UWA Building Services / Campus Management	880.92	0.00	0.00	0.00	1,528.32	Paid 3/09/2026
Valtari Construction	40.00	0.00	0.00	0.00	148.00	Paid 3/09/2026
Total	**94,157.00**	**550.11**	**(162.02)**	**328,936.83**	**753,971.96**	

Western Metropolitan Regional Council

DISCUSSION PAPER
Future Directions for FOGO Processing

September 2026

WMRC Member Councils

Town of Claremont | Town of Cottesloe | Town of Mosman Park | City of Subiaco | Shire of Peppermint Grove

Western Metropolitan Regional Council

1. Executive Summary

The upcoming expiry of WMRC's FOGO processing contract provides an opportunity to review how organic waste can deliver greater environmental, economic and community value. While the current composting-based model is proven, reliable and consistent with government policy, increasing FOGO volumes, contamination challenges, emerging technologies and evolving sustainability objectives support consideration of alternative processing pathways.

This paper examines a range of options, including advanced composting, anaerobic digestion, hybrid processing systems and emerging thermal technologies. While composting remains the benchmark technology due to its maturity and low risk, alternative approaches may offer additional benefits through renewable energy generation, emissions reduction, carbon sequestration and improved circular economy outcomes.

The review also identifies an opportunity to consider splitting the FOGO stream according to contamination levels or material characteristics. A differentiated processing approach could allow cleaner material to be directed to higher-value recovery pathways, while more contaminated material is managed through technologies better able to tolerate contamination. Such an approach could improve overall resource recovery outcomes while creating stronger incentives for feedstock quality.

The review suggests that WMRC should maintain flexibility and avoid long-term technology lock-in. Future decisions should consider environmental, economic and strategic outcomes alongside cost, including greenhouse gas reduction, product quality, contamination sensitivity, regulatory certainty and market demand.

To inform procurement, a market engagement process through an Expression of Interest could be appropriate to better understand available technologies and contractual models. This would support the development of a technology-neutral procurement approach focused on achieving the best long-term outcomes for member councils and their communities.

2. Introduction

WMRC's current contract for the processing of Food Organics and Garden Organics (FOGO) material is due to expire in mid-2027. While the existing arrangements have provided a reliable and effective processing solution, the approaching contract expiry requires consideration of the most appropriate processing services and contractual arrangements for the period beyond 2027.

The purpose of this discussion paper is to inform that decision-making process and the design of the tender documentation.

Determining the most appropriate future approach requires more than a simple comparison of processing costs. Decisions regarding FOGO processing have implications for environmental outcomes, resource recovery performance, greenhouse gas emissions, circular economy objectives, operational risk and long-term financial sustainability. Accordingly, it is necessary to understand the criteria that should be used to assess alternative processing pathways and procurement approaches.

This paper therefore examines the comparative environmental benefits, economics and relative costs of established and emerging FOGO processing technologies. It also considers broader strategic factors including contamination management, regulatory alignment, market maturity, community expectations, risk and procurement flexibility. By providing this information, the paper is intended to support an evidence-based assessment of the options available to WMRC as it plans for future FOGO processing arrangements beyond the expiry of the current contract.

Processing technology is not the only possible variable in the contract design. Others may include contract length, and contamination management.

The overarching objective is to ensure that future decisions deliver the best long-term balance of environmental, economic and social outcomes for member councils and their residents.

3. Strategic Context

A review of FOGO (Food Organics and Garden Organics) processing arrangements is consistent with several objectives contained within the Corporate Plan and broader government policy settings. Collectively, these strategic drivers support ongoing assessment of processing options to ensure recovered organic materials achieve the highest environmental, economic and community value outcomes.

WMRC Corporate Plan Alignment

The proposed review directly supports a number of Corporate Plan actions relating to resource recovery, market development and policy leadership.

Resource Recovery and Processing

- 2.2.1 Review and optimise collection, sorting and processing systems to improve material recovery and reduce residual waste.
- 2.3.2 Identify opportunities for processing technologies that improve material quality, recovery efficiency and market readiness.
- 2.3.3 Assess barriers and enablers for private sector investment in materials processing.

These actions recognise the importance of continually evaluating processing systems and emerging technologies to maximise resource recovery outcomes and improve long-term system efficiency.

Market Development

- 2.4.2 Advocate for improved specifications and consistency to increase recovered material uptake.
- 2.4.3 Document material flows to demonstrate environmental and economic value.

A review of FOGO processing pathways can provide greater understanding of material flows, product quality and end-market opportunities, helping to strengthen the value proposition for recovered organics.

Policy Leadership

- 4.1.2 Advocate for regulatory reforms supporting recovery and circular economy outcomes.
- 4.1.3 Provide evidence-based submissions and position papers on waste and circular economy policy.

Assessment of alternative processing pathways can inform future policy positions and provide evidence to support industry and government decision-making.

Local Government Policy Frameworks

Many local government policy frameworks position waste management within broader sustainability frameworks that include greenhouse gas reduction targets and carbon management objectives as well as waste reduction and waste reduction objectives. These are increasingly driven by community wishes. For WMRC’s current FOGO customer base these are summarised below:

Local Government	FOGO Status	Key Policy Objectives	Notable Features
City of Subiaco	Implemented May 2023	Divert organics from landfill, reduce emissions, support State waste targets	Integrated with Waste Plan 2020-2025 and sustainability objectives Progressive FOGO rollout from houses to strata developments
Town of Cottesloe	Implemented June 2022	Landfill diversion, compost production, emissions reduction	First western suburbs council to adopt FOGO
Town of Mosman Park	Implemented August 2023	Increase resource recovery, achieve 70% diversion target, align with Waste Plan and Sustainability Strategy	Progressive FOGO rollout from houses to strata developments
Shire of Peppermint Grove	Implemented May 2025	Landfill diversion, compost production, improved recovery rates	Retains weekly residual bin collection
City of Vincent	Implemented October 2021	Support zero waste to landfill target, greenhouse gas reduction	Strong behavioural change and resident education program; staged rollout to apartments
Town of Victoria Park	Implemented 2025	Waste minimisation, climate action, net-zero objectives	Linked to Climate Emergency Plan and landfill diversion goals
City of Perth	Implemented 2026	Resource recovery, carbon reduction, State Waste Strategy compliance	Strong behavioural change and resident education program. Partial rollout (houses only) to date

State and national strategy and policy frameworks include several relevant points:

Western Australian Waste Strategy 2030

The objectives of the Western Australian Waste Avoidance and Resource Recovery Strategy 2030 (currently under review as ‘Beyond WAste 2030’), are to transition the State toward a more circular economy through waste avoidance, increased value and resource recovery, and reduced reliance on landfill particularly for organic waste. It aims that all local governments in the Perth and Peel regions implement ‘better practice’ FOGO collection systems.

The Strategy states that the government intends working with stakeholders to facilitate system readiness and improve quality of feedstock. It flags a possible future FOGO mandate.

National Waste Policy and Action Plan 2024

The national policy targets of diverting 80% of waste from landfill and halving organic waste to landfill by 2030 are anticipated to promote the diversion of organic materials both for other beneficial purposes and to help reduce greenhouse gas emissions. It highlights the need for expanded collection services, processing capacity and market development for compost and other recovered products.

Australia’s Circular Economy Framework 2024

At the national level, policy direction is increasingly focused on retaining materials in productive use for longer, growing domestic markets for recovered resources and encouraging investment in resource recovery infrastructure.

The Circular Economy framework supports the use of advanced organic processing technologies, particularly composting and anaerobic digestion, to produce high-quality recycled organics from well-separated and uncontaminated organic waste streams.

Australia’s Net Zero Plan 2025

This plan presents FOGO as a methane abatement and circular economy measure focussing on diverting organic waste from landfill and channelling it to dedicated low-emissions processing. Like the Circular Economy Framework, it argues that keeping material in use longer and reducing waste lowers emissions across the economy.

This plan does discuss biomethane as an emerging renewable gas produced from organic feedstocks through anaerobic digestion.

Consequently, the selection of future FOGO processing pathways has implications extending beyond landfill diversion and waste management performance. Alternative processing technologies may be more beneficial in terms of greenhouse gas emissions, renewable energy production, carbon sequestration, nutrient recovery and broader climate outcomes. Technologies such as anaerobic digestion, renewable gas production and biochar generation may provide opportunities to complement traditional composting systems while contributing to long-term decarbonisation goals.

Strategic Implication

Taken together, these corporate, state and national policy drivers indicate that a review of FOGO processing arrangements is both timely and strategically justified. The focus is no longer solely on diverting organic material from landfill, but on determining how recovered organics can deliver the greatest overall value through improved resource recovery, market development, circular economy outcomes and emissions reduction.

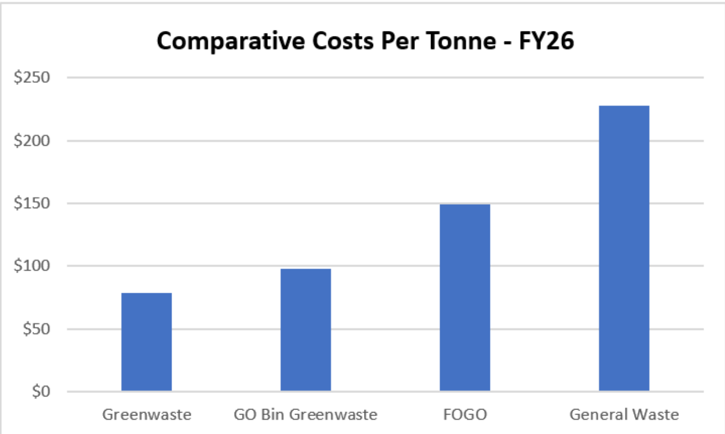
4. The Current Position

Existing Model

Under the current operating model, Food Organics and Garden Organics (FOGO) collected by member and customer councils are delivered to the WMRC's Recycling Centre, where the material is received, consolidated and prepared for bulk transport to a commercial processing facility near Gingin. At that facility, the material undergoes an open windrow composting process that converts the organic fraction of the waste stream into compost products for beneficial reuse. These arrangements are quantified for the 2025/26 financial year:

FY2026	
Metric	Position
Annual FOGO tonnes	14,000
Haulage distance	106 km (one-way)
Total handling, haulage and processing cost per tonne (Member Council gate fee)	$149
Total annual cost	$2,090,000 ex GST
Contamination rate	less than 5%

Comparative waste stream cost (Member Council gate fee) per tonne (ex GST) for last financial year is illustrated below.



FOGO material is received from the following member and non-member local governments as follows.

Local Government	2025/26 Tonnage
City of Subiaco	2,189
Town of Cottesloe	1,536
Town of Mosman Park	1,690
Shire of Peppermint Grove	397
City of Perth (part year)	110
City of Vincent	4,828
Town of Victoria Park	3,224

Strengths

The existing processing arrangement is based on a proven, low technology, and mature technology that is widely used throughout Australia and internationally. Composting focusses on material rather than energy recovery and at its best forms a valuable illustration of beneficial material reuse: food waste is used locally to promote food growth. Open windrow composting as an organic waste treatment method is well understood by regulators, local governments and the broader community, and benefits from established end markets for the resulting products. The current model carries relatively low technical and operational risk, as the technology is well tested and supported by experienced processing contractors. In addition, the arrangement aligns closely with current Western Australian waste and resource recovery policy settings, providing a high degree of regulatory certainty and market acceptance.

Limitations

While the current model has performed effectively, it also presents several limitations that warrant consideration as the existing contract approaches expiry. The transport of material to a processing facility over 100km away adds cost, emissions and other transport-related risks. Under licencing constraints, the facility needs to minimise the number of sensitive receptors; in essence it must be situated away from residential areas. Once onsite the material processing requirements include manual decontamination, shredding, turning, time, and testing to remove or reduce physical, chemical and biological contaminants.

Compost derived from FOGO forms only a proportion of the input streams to create marketable and Australian Standard compliant compost and soil products. Others include more predictable and local agricultural wastes which are not subject to the same number of contamination pathways.

As a result, the market value of FOGO-derived compost products is constrained by factors including contamination, market confidence, and risk aversion by potential high-volume users. In turn this is constraining processors' ability to expand and potentially leading to a period of oversupply of FOGO-derived input to processors.

For clarity, clean FOGO products have high potential for application to agricultural land; our soils are amongst the most depleted worldwide and nationwide less than 0.1% of agricultural land would consume all compost from all households. However low prices for other soil amendments provide a cap to the amount the agricultural market will pay for fertilizers.

There is a risk that as more Local Governments roll out FOGO services to their residents, capacity limitations will increase processing prices and/or decrease the acceptable contamination level in delivered product. In turn this will drive up costs for Local Governments and their residents although low contamination levels may mitigate this. Furthermore, WMRC's current approach is broadly similar to that being adopted by many other local governments, providing limited differentiation in terms of innovation, circular economy outcomes or the extraction of additional value from the FOGO stream.

5. Contamination in FOGO

Although generally under 5% by weight, even this level of contamination has a considerable negative effect on market acceptance of the composted product. It is therefore a contributor to increased costs. Contamination measurement and minimisation is therefore important in processing cost minimisation.

In addition, common contaminants are generally lighter than target materials and therefore highly visible. A recent study in one inner metropolitan Perth local government illustrates this. An audit of a representative sample of household bins was carried out, and the contamination was assessed by weight and volume and according to whether it should have been in the recycling bin, the general waste bin or neither:

FOGO Bin – Material Composition		
	Weight %	**Volume %**
FOGO	96.05	91.49
Comingled recycling	1.57	4.25
General Waste	2.28	4.05
HHW/ e-waste/ miscellaneous	0.10	0.22

In essence, FOGO may appear to have a contamination level about twice the weight-based level.

The Australian Standard (AS4454) for compost and similar products is intended to produce clean, consistent and safe recycled organic products however needs to be updated to improve end product quality. The most recent review ended in 2024 and no updates have yet been made. Nonetheless it does prescribe strict limits for most types of contamination.

Types

FOGO contamination can be categorised as biological, chemical or physical. In most cases, biological contamination is well-mitigated by the composting process, and the sources of chemical contamination in FOGO are generally items of physical contamination including some food packaging materials.

Causes

Contamination may be accidental or deliberate; the recent simplification of acceptable items in the FOGO stream can be anticipated to reduce accidental contamination over time when accompanied by consistent communications to residents. Studies show that deliberate FOGO contamination is generally undertaken by a very low proportion of the community.

Measurement

AI-enhanced studies of visual contamination in over 800,000 collections across three Australian States indicate that 63% of all bins are clean, 29% have minor contamination and only 8% are severely contaminated. This is consistent with data derived from bin-tagging.

Statistically reliable weight-based contamination measurement requires space, time and resources that are not compatible with operational requirements. A recent DWER-funded study is anticipated to cost well over $10,000 and take 6 months to publish results.

Visual contamination can be assessed within operational requirements and can be made robust with staff training aided by AI-enhanced assessment tools. However. there is no accepted standard for converting visual contamination to weight-based contamination which is generally used for comparative and contractual purposes.

Removal

Independent of processing technology, contamination removal methods can be classified according to a preference hierarchy as summarised below:

Preference	Stage	Methods	Risks	Cost
Most preferred	Prevention	• Community education • Community enforcement • Collection processes	Community non-compliance	~$9/hhold/year is the benchmark
	Removal before processing	• Manual removal • Screening • Magnets	Contamination fragmentation Loss of organic waste (eg adhesion when wet)	Infrastructure requirements increase with effectiveness of process
	Removal during processing	• Heat and pH management • Microbial competition • Screening		
	Removal after processing	• Screening • Diluting with cleaner feedstocks		
Least preferred	No removal		Limited market	Cost to dispose without recovering any organic material

Market impact

Although agricultural studies have shown that FOGO-derived composts products have a highly beneficial effect on soil health, crop growth and water retention, FOGO-derived products are new to the market, and the presence or suspected presence of contamination is the most commonly quoted factor limiting their use.

6. Alternate FOGO Processing Technologies

Option 1 - Advanced Composting

Advanced composting represents an evolutionary rather than revolutionary approach to organics processing. Advanced composting facilities increasingly incorporate enclosed processing systems, enhanced contamination removal technologies and sophisticated quality assurance systems capable of producing more consistent and marketable compost products.

The principal advantage of this approach is that it builds upon a technology that is already well understood, widely accepted by regulators and supported by established markets. It would involve relatively low transition risk and could attract multiple potential service providers. Given the maturity of the technology, procurement and implementation risks would also be comparatively low.

The limitation of advanced composting is that while it delivers improvements in product quality and operational performance, it is likely to increase the processing costs of FOGO processing without significantly expanding the range of benefits generated from the material stream.

Option 2 - Anaerobic Digestion (AD)

Anaerobic digestion (AD) involves the biological decomposition of organic material within sealed, oxygen-free vessels. The process produces biogas, which can be used to generate electricity, renewable heat or renewable gas, while also producing digestate that may be further processed into soil amendment products.

Compared with conventional composting, anaerobic digestion offers the potential to extract additional value from the FOGO stream through renewable energy production. This creates opportunities to align waste management outcomes with broader decarbonisation and energy transition objectives.

From a strategic perspective, anaerobic digestion may offer stronger alignment with circular economy principles by viewing organics as both a resource and an energy source. However, these benefits must be balanced against higher capital costs, increased operational complexity and the need for reliable high feedstock volumes over extended periods. The commercial viability of such facilities improves with food organics-rich feedstocks as they break down relatively quickly under anaerobic conditions and produce higher methane yields. FOGO material is generally around 80-85% garden waste by weight and would therefore not be a preferred feedstock. Collections from multi-unit dwellings and some commercial premises yield higher food organics percentages and could be acceptable.

Option 3 - Hybrid AD and Composting

A hybrid model combines the strengths of anaerobic digestion and composting within an integrated processing system. Food organics are typically directed to anaerobic digestion to maximise energy recovery, while digestate and green organics are subsequently composted to create valuable soil products.

This approach enables multiple forms of value recovery from the same material stream. Rather than requiring a choice between energy production and compost generation, the hybrid model seeks to optimise both outcomes. The result is improved renewable energy generation and continued production of beneficial soil amendments.

For WMRC, the hybrid model presents an opportunity to maximise environmental outcomes without abandoning the established benefits associated with compost use. However, there have been no commercially successful examples of this model in WA.

It would depend upon significant private sector investment and/or regional collaboration to achieve sufficient scale.

Option 4 – Thermal technologies – pyrolysis and gasification

Pyrolysis and gasification involve the thermal treatment of organic materials in a no- or low-oxygen environment to create varying proportions of biochar (a stable carbon-rich product), bio-oil and synthetic fuel. These products bind carbon and nutrients in soils and provide fuels. Like AD they view organics as a resource and energy source, unlike AD they are more suited to dry woody garden organics rather than moisture-rich food organics.

From an environmental perspective, biochar is attractive because a significant proportion of carbon contained within organic material can remain locked within the final product for extended periods. This characteristic may create future opportunities associated with carbon markets and carbon credit generation.

A 2024 study in Queensland run jointly between a Local Government and a wastewater processing entity found that combined gasification and AD of FOGO and wastewater waste was not financially viable under current sectoral responsibilities Despite promise, thermal technologies remain an emerging opportunity rather than an established mainstream solution for municipal FOGO processing. Questions remain regarding feedstock suitability, market scale, regulatory treatment and economic viability at large scale.

Option 5 - Other Technologies

Other technologies include vermiculture, protein production and dehydration. These technologies have been used on a very small scale and have not been tested at a municipal scale. They are also generally more suitable for food waste than garden waste. Benefits include net carbon sequestration, and waste volume and weight reduction. Vermiculture produces highly beneficial solid and liquid soil amendment products, protein production produces animal feed (insect larvae) and organic fertiliser (frass), dehydration reduces haulage costs although outputs still need to be processed before use. All contribute to soil carbon; their net greenhouse gas impact varies by technology.

These technologies remain at a very early stage of commercial development and are unlikely to represent practical procurement options in the near future.

7. Technology Choice

Composting is a proven and widely adopted method of processing FOGO materials that delivers significant material recovery and produces a valuable soil amendment product. The WA State Waste Strategy does not contemplate alternative organic waste processing technologies for FOGO. The marketability of the product is however contamination sensitive.

Nevertheless, the presence and ongoing development of alternate technologies highlight the importance of avoiding procurement approaches that unintentionally lock WMRC into a single recovery pathway for extended periods. A key consideration for the organisation is ensuring sufficient flexibility in contracting to adapt to future technological developments while continuing to achieve reliable and cost-effective processing outcomes in the short and medium term.

In addition, forthcoming changes at the West Metro Recycling Centre potentially provide an opportunity for a split solution for the FOGO waste stream; for example, one technology for low contamination content and another, less sensitive of higher contamination. Lower fees for clean loads and higher fees for contaminated loads would incentivise clean FOGO streams in line with preferred contamination removal approaches indicated in Section 5.

Assessment criteria for evaluating processing options may include:

- Resource recovery outcomes and overall material value.
- Greenhouse gas emissions reduction and carbon sequestration potential.
- Renewable energy generation opportunities.
- Sensitivity to contamination.
- Market maturity and demand for recovered products.
- Regulatory certainty and policy alignment.
- Operational reliability and scalability.
- Capital and lifecycle costs.
- Risk profile and long-term commercial viability.

8. Risk Assessment

Any evaluation of future FOGO processing pathways should be undertaken with a clear understanding of the potential risks associated with each option. While alternative technologies may present opportunities for improved resource recovery, emissions reduction or value creation, experience across the waste and resource recovery sector demonstrates that technology selection must balance innovation with operational, regulatory and commercial certainty.

A comprehensive assessment should therefore consider the following risk categories:

Risk Category	Example Considerations
Technology Risk	Unproven performance, operational reliability, scalability and technology maturity.
Regulatory Risk	Changes to approvals, licensing requirements, environmental standards or policy settings.
Market Risk	Demand uncertainty for recovered products, changing customer requirements.
Feedstock Risk	Variability in FOGO volumes, contamination levels and long-term supply certainty.
Financial Risk	Capital investment requirements, operating costs, funding availability and return on investment.
Contract Risk	Contractual lock-in, limited flexibility and exposure to changing market conditions.
Community and Reputational Risk	Public acceptance, odour management, transport impacts and stakeholder expectations.

Each processing pathway should be assessed through this risk lens alongside its potential environmental, economic and strategic benefits. The objective is not simply to identify the option with the highest theoretical value, but to determine which option or mix of options provides the most effective balance of performance, risk, flexibility and long-term resilience for WMRC and its member councils.

9. Community Expectations

An important consideration in evaluating future FOGO processing options is the extent to which the community is prepared to support higher-cost processing solutions where those solutions deliver demonstrable environmental benefits.

Accordingly, the assessment of future processing options should not be based solely on the lowest cost per tonne. Evaluation criteria should also balance the environmental value generated by each option, including greenhouse gas reduction, renewable energy production, carbon sequestration potential, resource recovery outcomes and alignment with local government sustainability objectives. Where higher-cost technologies can demonstrate materially improved environmental performance, these benefits should be quantified and considered alongside financial costs within a broader value-for-money framework.

As such, future procurement assessments should seek to identify not only the direct financial costs of each processing pathway but also the environmental and social benefits generated, enabling decision-makers to determine whether any additional cost is justified by the long-term value delivered to the community and the environment.

These comments are tempered by the consideration that if a step change occurs in FOGO bin costs due to supply and demand constraints, there will be a point at which cost concerns will outweigh environmental concerns.

10. Market Approach

An important consideration for WMRC is how best to engage the market before developing a formal procurement specification. If the organisation proceeds directly to a traditional processing tender, there is a risk that the resulting specification may inadvertently favour existing technologies and business models. While this approach may simplify procurement, it may also limit innovation and reduce the visibility of emerging opportunities.

An alternative approach would involve a structured market engagement process prior to tender. This could include an Expression of Interest (EOI) process designed to test market capability, identify emerging technologies and better understand investment appetite. Such a process would not commit WMRC to a specific technology but would assist the organisation to understand what options may be commercially available within the relevant timeframe.

A pre-procurement market engagement process could seek information on:

- Technology solutions currently operating in Australia.
- Minimum feedstock requirements.
- Contamination sensitivity.
- Infrastructure and site requirements.
- Commercial delivery models.
- Regulatory barriers and policy requirements.
- Contract duration requirements to support investment.

The information gathered would help WMRC assess whether a conventional service contract remains the most appropriate procurement model or whether alternative arrangements should be considered.

Potential Procurement Pathways

Following market engagement, WMRC could pursue one of several procurement models.

Option 1: Traditional Processing Tender

WMRC specifies the service required and invites proposals from existing processors. This approach provides certainty and simplicity but may favour established technologies.

Option 2: Technology-Neutral Tender

WMRC specifies desired outcomes, such as contamination sensitivities, greenhouse gas reduction and product quality standards, rather than prescribing a processing technology. Proponents would be free to propose solutions capable of delivering the required outcomes.

Option 3: Two-Stage Procurement Process

WMRC undertakes an EOI process followed by a selective Request for Tender (RFT). This allows the organisation to better understand available options before seeking detailed proposals and can encourage innovation while maintaining competitive tension.

Option 4: Partnership and Investment Model

Where the market identifies a compelling opportunity requiring long-term feedstock security or infrastructure support, WMRC could consider partnership arrangements involving land, feedstock commitments or other enabling mechanisms. This approach has the potential to deliver greater long-term value but requires careful assessment of risk, governance and financial implications.

11. Conclusions

The expiry of the current FOGO processing contract presents WMRC with an opportunity to consider how the region can maximise the environmental, economic and circular economy value derived from this material stream over the coming years.

While composting remains a proven and effective benchmark technology, the analysis within this paper suggests that alternative and emerging processing pathways may offer additional benefits. At the same time, technological change and evolving policy settings create a risk that a traditional technology-specific procurement process could unnecessarily constrain future opportunities.

A staged and market-led approach may be appropriate. This could involve an initial Expression of Interest process to build understanding of available technologies, commercial models, infrastructure requirements, feedstock quantity and contamination thresholds. The information gathered would then inform the development of a technology-neutral procurement strategy focused on desired outcomes rather than prescribed processing methods.

This approach would directly support several objectives within the WMRC Corporate Plan. It enables the organisation to review and optimise processing systems to improve resource recovery outcomes (Action 2.2.1), identify technologies capable of improving recovery efficiency and material value (Action 2.3.2), and better understand the barriers and enablers influencing private sector investment in processing infrastructure (Action 2.3.3). It also strengthens WMRC's ability to document material flows, evaluate environmental and economic outcomes, and contribute to evidence-based policy discussions regarding the future of organics recovery and circular economy development.

Importantly, any future assessment should extend beyond a simple comparison of processing costs. A broader value-for-money approach is consistent with WMRC's role as a regional leader in resource recovery and its commitment to delivering long-term environmental benefits on behalf of member councils and their communities.

Attachment 10.6A

Western Metropolitan Regional Council

DISPOSAL GOVERNANCE FRAMEWORK

Disposal of Brockway and DiCOM-Owned Plant, Equipment, Buildings and Infrastructure

September 2026

Contents

1. Executive Summary

This framework records the approved methodology for the disposal of plant, equipment, buildings and infrastructure associated with the waste processing facility and establishes the governance framework under which that disposal is to occur.

The implementation of reclamation and deconstruction works requires the removal of plant, equipment and other facility assets remaining within the project area. The authority for WMRC to undertake that activity is contained within Clause 5.2 of the Demobilisation Deed dated 13 November 2025.

Importantly, the Deed contains contractual rights which provides WMRC with authority to remove and dispose of Brockway and DiCOM assets remaining on the site but does not expressly transfer ownership of those assets to WMRC. Accordingly, WMRC is exercising a contractual right of disposal rather than disposing of assets owned by the Council.

WMRC's understanding is therefore that the disposal process does not constitute the disposal of local government property under section 3.58 of the *Local Government Act 1995*, nor the acquisition of assets under section 3.59 of the Act.

Notwithstanding that understanding, WMRC will implement a structured, transparent and market-based disposal process. WMRC may utilise suitably qualified auctioneers or disposal agents to market, promote and administer the sale of assets on WMRC's behalf. Disposal may occur by invitation to offer, public auction, online auction, negotiated sale or other market-based methodology considered appropriate.

This approach is intended to demonstrate sound governance, maximise value where reasonably practicable, maintain public confidence and provide an appropriate audit trail for future review.

This framework records the approved disposal methodology, establishes the governance arrangements applicable to disposals undertaken pursuant to the Demobilisation Deed, delegates implementation responsibilities and provides direction to officers involved in the disposal process.

2. Background

WMRC and Brockway DiCOM Facility Pty Ltd as trustee of the DiCOM AWT Investment (**Brockway**) were parties to a lease. Brockway owns a waste processing facility located on the formerly leased part of 60 Lemnos Street, Shenton Park.

WMRC and DiCOM AWT Operations Pty Ltd (**DiCOM**) had agreed to process waste supplied by the WMRC at the facility.

Disputes arose in relation to the above arrangements. Ultimately, the parties settled the litigation and entered into a Demobilisation Deed which required Brockway and DiCOM to remove its facility and property from the site.

The facility is not in operation and is currently progressing through the demobilisation, deconstruction and site reclamation phases.

The Demobilisation Deed entered into between the relevant parties establishes the framework governing the closure of the facility and the responsibilities of the parties following cessation of operations.

As part of the reclamation process, significant quantities of plant, process equipment, electrical systems, buildings, structural components and associated infrastructure remain on site.

In order to facilitate site clearance and subsequent reclamation works, these assets must either/or:

- be sold to third parties;
- be transferred to suitable purchasers;
- be recycled; or
- be scrapped and disposed of.

The Demobilisation Deed contains contractual rights which provides the WMRC with authority to undertake these actions.

Given the assumed value of certain items, potential purchaser interest, and the need to maintain a robust governance framework, it is appropriate that WMRC adopts a documented disposal methodology capable of withstanding future audit, governance or regulatory review.

3. Relevant Provisions of the Demobilisation Deed

The Facility

Clause 1.1 defines “Facility” to mean the waste processing facility and the supporting infrastructure owned by Brockway which is located on the “Site”. “Site” is defined as mean 60 Lemnos Street, Shenton Park, in Western Australia, more formerly known as Reserve 33986, being Lot 11541 on Deposited Plan 189946, being the whole of the land comprised in Record of Qualified Certificate of Crown Land Title Volume LR3044 Folio 389.

WMRC’s rights

Clause 5.2 of the Demobilisation Deed contains the contractual rights which provides WMRC with the relevant authority with respect to Brockway and DiCOM’s property.

Clause 5.2(d)(ii)

WMRC may, in its absolute discretion, including as to price and terms, take all steps necessary to remove and dispose of any plant or equipment or part of the Facility remaining on the site and to make good the site, including by selling, transferring or otherwise disposing of or dealing with it.

Clause 5.2(d)(iii)

Brockway and DiCOM agree that they will not challenge any person's right to acquire title to such items (including on the ground that the WMRC was not entitled to dispose of the items or that they did not receive notice of the intended disposal) and will not seek recovery of that property.

Clause 5.2(d)(iv)

Any person acquiring such items is entitled to rely on WMRC's contractual rights and is not required to investigate whether WMRC has properly exercised its contractual rights.

Effect of Clause 5.2

In management's view, Clause 5.2 provides WMRC with a broad contractual authority to:

- remove assets;
- sell assets;
- transfer assets;
- otherwise dispose of assets;
- negotiate disposal terms; and
- facilitate clearance of the site.

The clause further provides protection to purchasers by ensuring that title acquired through the disposal process cannot later be challenged by DiCOM or Brockway.

The clause therefore establishes a comprehensive contractual mechanism designed specifically to enable site clearance and reclamation.

Application of funds

Clause 4.2 sets out how WMRC must deal with the money it receives from the disposal of Brockway and DiCOM's property. WMRC is allowed to use the money to:

- first discharge the debt which Brockway and DiCOM owes to WMRC following the settlement of the litigation; and
- pay for any costs incurred by WMRC relating to the removal and disposal of any plant or equipment or the Facility and making good of the site.

WMRC will then pay any balance remaining to Brockway or DiCOM.

4. Management Understanding of Ownership

A critical consideration is the ownership status of the assets.

Management notes that the Demobilisation Deed provides WMRC with authority to dispose of any plant or equipment or part of the Facility remaining on the site which is owned by Brockway or DiCOM. However, the Demobilisation Deed does not expressly provide that ownership of those assets transfers to WMRC.

Accordingly:

- WMRC is not asserting ownership of the assets;
- WMRC is not recording the assets as Council assets;
- WMRC is not including the assets within its asset register;
- WMRC is not treating the assets as assets acquired by the Council; or
- WMRC is acting solely pursuant to the authority granted under Clause 5.2 of the Demobilisation Deed.

For governance purposes, management therefore understands that WMRC is acting as the holder of a contractual disposal right rather than as owner of the assets being disposed of.

Nothing in this framework should be interpreted as asserting ownership of the relevant assets on behalf of WMRC.

5. Local Government Act Considerations

5.1 Section 3.58 – Disposal of Property

Section 3.58 of the *Local Government Act 1995* establishes requirements relating to the disposal of property owned or leased by a local government.

Management notes:

- the assets subject to disposal are not recorded as WMRC assets;
- the assets are not leased by WMRC; and
- ownership does not transfer to WMRC under the Demobilisation Deed.

Accordingly, management's understanding is that the disposal process does not constitute disposal of property owned or leased by the local government.

Management therefore understands that section 3.58 is not applicable to the proposed disposal process.

5.2 Section 3.59 – Commercial Enterprises

Section 3.59 addresses circumstances in which a local government may participate in a commercial undertaking.

Management notes:

- WMRC is not acquiring the assets;
- WMRC is not establishing or operating a commercial enterprise using the assets; and
- WMRC is exercising a right conferred by the Demobilisation Deed for the purpose of facility decommissioning and site reclamation.

Management therefore understands that section 3.59 is not engaged by the proposed disposal process.

6. Rationale for an Arm's-Length Disposal Process

Although management understands that the statutory disposal provisions do not apply, WMRC has elected to adopt a disposal process that reflects the principles typically associated with public sector asset disposal.

This approach has been adopted because it:

- promotes transparency;
- demonstrates sound stewardship;
- maximises the opportunity to obtain fair market value;
- reduces perceived favouritism;
- supports external audit review;
- provides a defensible decision-making framework; and
- protects the reputation of WMRC.

Where advantageous, WMRC may appoint an independent auctioneer to undertake advertising, market testing, bidder management, auction administration, collection of sale proceeds and purchaser liaison.

The adopted process is designed to be commercially reasonable, transparent and auditable.

7. Approved Disposal Methodology

Step 1 – Asset Identification and Cataloguing

Expert consultants have been appointed to prepare a catalogue of items considered to have potential resale value beyond simple scrap value.

The catalogue should include:

- asset description;
- visual assessment of physical condition;
- any available operating or technical manuals
- location;
- known defects;
- estimated removal requirements; and
- any identified constraints.

Record Generated

- **DiCOM Disposal Asset Register**

Step 2 – Removal Sequencing

A specialist consultant will determine:

- which assets can be removed immediately; and
- which assets can only be removed during subsequent deconstruction works.

Record Generated

- **Asset Availability Schedule**

Step 3 – Identification of Potential Purchasers OR Appointment of Disposal Agent / Auctioneer

A list of known potential purchasers for some or all items will be prepared by the expert Consultants. WMRC may supplement that list with additional organisations known to operate within relevant industries.

WMRC may proceed with the direct sales process described in Steps 4-10 below. Alternatively, WMRC may appoint a suitably qualified auctioneer to administer the alternative auction pathway described in Steps 4A to 7A below.

Direct Sale Pathway Record Generated

- **Prospective Purchaser Register**

Auction Pathway Records Generated

- **Auctioneer Appointment Agreement**
- **Auction Catalogue**
- **Marketing Report**

Step 4 – Invitation to Submit Offers

Invitations to offer shall be issued to identified parties.

Invitations should include:

- asset details;
- closing date and time;
- inspection opportunities;
- payment requirements;
- removal obligations;
- statement of ability for WMRC to sell the assets and protection provided to potential purchasers to take ownership of the assets
- insurance requirements; and
- conditions of sale.

Invitations may be issued in tranches, according to recoverability/availability, relative values or other factors that warrant separate invitations.

Offers will need to accept the WMRC insurance requirements and condition of sale to be considered further.

Record Generated

- **Invitation to Offer Package**

Step 4A – Auction Preparation and Marketing

The auctioneer shall prepare a comprehensive sales catalogue and implement an appropriate marketing campaign to maximise market exposure and attract potential purchasers. The marketing campaign may include advertising through industry publications, specialist equipment networks, online auction platforms, direct marketing to known purchasers and other channels considered suitable for the assets being offered for sale.

The objective of the marketing process is to expose the assets to a broad and competitive market, maximise the opportunity to achieve fair market value and support a transparent and auditable disposal process.

Record Generated

- **Auction Catalogue**
- **Marketing Report**

Step 5 – Public Market Exposure

An advertisement shall be placed within:

- *Inside Waste*; and/or
- other suitable industry publications.

Record Generated

- **Advertisement Record**

Step 5A – Auction Administration

The auctioneer shall be responsible for administering the sale process, including managing bidder registrations, arranging asset inspections, receiving and managing bids, and ensuring compliance with the applicable conditions of sale. The auctioneer shall conduct the auction in accordance with industry standards and any directions provided by WMRC.

WMRC may establish reserve prices for individual assets or asset groups where considered appropriate, and reserves the right to withdraw assets from sale, amend lot configurations, or decline to accept any bid that does not meet the requirements of the disposal process.

Record Generated

- **Bidder Register**
- **Auction Conditions**

Step 6 – Offer Receipt

Offers (excluding Auction process) shall be submitted to:

dicomequipment@wmrc.wa.gov.au

Access shall be restricted to:

- Chief Executive Officer
- Projects Lead

Record Generated

- **Offer Register**

Step 6A – Post-Auction Review

Following completion of the auction process, the highest conforming bid that meets or exceeds any applicable reserve price will ordinarily be accepted, subject to compliance with the conditions of sale and any requirements imposed by WMRC and the Auctioneer. Where an asset is not sold at auction, or where the auction outcome is not considered commercially acceptable, WMRC may determine an alternative disposal strategy. Such strategies may include re-auctioning the asset, entering into negotiations with interested parties, conducting a direct sale, selling the asset for scrap value, recycling the asset, or otherwise disposing of the asset in accordance with its rights under Clause 5.2 of the Demobilisation Deed.

Record Generated

- **Auction Results Report**

Step 7 – Offer Assessment

Offers shall be assessed using the approved evaluation framework.

Record Generated

- **Evaluation Report**

Step 7A – Settlement and Removal

The auctioneer shall coordinate all post-sale activities, including the collection of payments, settlement of transactions and communication with successful purchasers. The auctioneer shall also coordinate purchaser access to the site with WMRC and manage collection and removal arrangements in accordance with the conditions of sale, site access requirements and any directions issued by WMRC.

The auctioneer shall provide settlement reports and supporting documentation to WMRC to enable reconciliation of sale proceeds and confirmation that all purchaser obligations have been satisfied prior to completion of the disposal process.

Record Generated

- **Settlement Statement**
- **Collection Record**

Step 8 – Negotiation

WMRC may negotiate with any or all respondents where doing so is considered beneficial.

Record Generated

- **Negotiation Record**

Step 9 – Formal Acceptance

Successful respondents shall execute an approved Offer and Acceptance Agreement.

Record Generated

- **Executed Agreement**

Step 10 – Removal and Completion

Removal shall be monitored and verified.

Record Generated

- **Asset Removal Completion Record**

8. Evaluation Framework

For assets sold through a public auction process, the highest conforming bid that meets or exceeds any applicable reserve price will ordinarily be accepted, subject to compliance with the conditions of sale and any requirements imposed by WMRC.

For invitation-to-offer, direct sale and negotiated sale processes, the highest monetary offer is not necessarily required to be accepted. WMRC may determine that an alternative offer represents a superior overall outcome having regard to safety, removal capability, timing, project requirements, risk reduction and overall value for money.

9. Probity and Conflict Management

To maintain integrity of the process:

The following persons shall not participate as purchasers:

- WMRC employees;
- Elected Members;
- project consultants involved in the disposal process;
- contractors involved in disposal management;
- immediate family members of the above;
- associated entities controlled by the above persons.

All persons involved in evaluation shall disclose actual conflicts, potential conflicts and perceived conflicts.

Conflict declarations shall be retained on the project file.

10. Management of Sale Proceeds

All proceeds received from disposal activities shall be managed in accordance with the Demobilisation Deed.

Appropriate financial records shall be maintained, including:

- invoices;
- receipts;
- payment confirmations;
- accounting entries; and
- supporting disposal documentation.

Where an auctioneer is engaged, sale proceeds may be received through the auctioneer's trust account arrangements and remitted to WMRC, less authorised fees and charges. Finance shall reconcile auction sales reports, settlements and remittances.

The Finance Lead shall be responsible for this process.

11. Treatment of Unsold Assets

Where no commercially acceptable offer is received, or where an asset remains unsold following auction, WMRC may:

- re-offer the asset;
- negotiate directly with interested parties;
- sell for scrap value;
- recycle the asset;
- include removal within a deconstruction contract; or
- otherwise dispose of the asset pursuant to Clause 5.2.

The selected approach shall consider:

- value for money;
- project timing;
- safety;
- environmental outcomes; and
- practicality.

12. Delegations and Direction to Staff

The Projects Lead is authorised to administer the disposal process described in this framework.

The Projects Lead may:

- coordinate consultants;
- receive and administer offers;
- arrange evaluations;
- maintain records;
- coordinate purchaser access; and
- administer disposal documentation.

Approval authority for disposal decisions under this framework rests with the Chief Executive Officer, who delegates approval authority (including acceptance of Auction bids) as follows:

Disposal Value	Approval Authority
<$10,000	Projects Lead
$10,000-$100,000	CEO
>$100,000	CEO following documented management review

For disposals exceeding $100,000 (through direct or negotiated sale), the CEO shall consider a written assessment addressing valuation, market exposure, disposal methodology, risks and compliance with this framework before approving the disposal.

The Projects Lead acting in accordance with this framework is acting under the authority of the Chief Executive Officer.

13. Record Keeping Requirements

The following records shall be retained:

- Asset Register
- Availability Schedule
- Purchaser Register
- Advertisements
- Invitations to Offer
- Offer Register
- Offer Submissions
- Evaluation Reports
- Negotiation Records
- Executed Agreements
- Payment Records
- Removal Records
- Conflict Declarations
- CEO Approval Records
- Maintaining timesheets for WMRC Staff directly involved in the Project

Additional records to be retained where sale has occurred via auction:

- Auctioneer appointment agreement
- Auction catalogues
- Marketing reports
- Bidder registration records
- Auction reports and results
- Settlement statements
- Remittance advices

All records shall be retained in accordance with WMRC's records management requirements.

14. Risk Management Considerations

Key risks include:

Operational Risks

- delayed reclamation works;
- purchaser non-performance;
- impact of removal upon Recycling Centre operations;
- Inadequate auction participation resulting in reduced sale outcomes.

Safety Risks

- removal activities;
- lifting operations;
- transport activities.

Environmental Risks

- contamination release;
- inappropriate waste disposal.

Financial Risks

- unpaid purchases;
- purchaser insolvency
- Under recovery of costs incurred by WMRC and debt owed to WMRC.

Reputational Risks

- perceived favouritism;
- inadequate market testing.

The controls described within this framework are intended to mitigate these risks.

Council Endorsement

This framework was endorsed by Council on [date] by Resolution No. [number].

The Chief Executive Officer is authorised to implement and administer this framework and to exercise the powers and responsibilities assigned under it.

ATTACHMENT 11-5A - Progress on WMRC Resolutions as at 24 September 2026

Key: Red – resolution not yet commenced. Orange – resolution underway. Green – resolution complete

This excludes procedural resolutions and most of those where Council only notes, endorses or receives a report.

Council Meeting	ITEM	RESOLUTION	COMMENT
29 January 2026	10.4	Communications & Education Activities Plan 2026	To be implemented throughout 2026.
27 August 2026	10.4	CEO Performance Review	Consultant appointed to facilitate the review.
27 August 2026	16.1	Tender award – Second Waste Compactor installation	Tenderer appointed.

Attachment 11.6A

Western Metropolitan Regional Council

RECORD OF MEETING

CHIEF EXECUTIVE OFFICERS'

FORUM

Meeting held on Thursday 17 September 2026, commencing at 2.04pm

2/317 Churchill Ave, Subiaco, WA 6008
T 08 9384 4003 **|** **E** admin@wmrc.wa.gov.au **|** **www.wmrc.wa.gov.au**

1 NOMINATION OF FACILITATOR

Brett McInnes agreed to facilitate the meeting.

2 ATTENDANCE

Member	Position	Council
C Cameron	Chief Executive Officer	City of Subiaco
M Newman	Chief Executive Officer	Town of Cottesloe
A Nair	Director Development Services	Town of Claremont
P Compuesto	Shadow Acting Chief Executive Officer	Town of Mosman Park
J Clapham	Acting Chief Executive Officer	Shire of Peppermint Grove
Other attendees		
S Devenish	Chief Executive Officer	WMRC
B McInnes	Chief Operating Officer	WMRC
L Eustance	Strategy & Corporate Lead	WMRC
B Jackson	Projects Lead	WMRC
J Fenlon	Finance Lead	WMRC
J Crowe	Verge Valet Lead	WMRC
J Smith	Recycling Centre Lead	WMRC
Apologies		
D Burnett	Chief Executive Officer	Shire of Peppermint Grove
N Martin Goode	Chief Executive Officer	Town of Mosman Park
J Pearson	Chief Executive Officer	Town of Claremont
E Hindle	Communications & Education Lead	WMRC

3 DISCLOSURE OF INTERESTS

Nil

4 MATTERS FOR DISCUSSION / NOTING

4.1 Future Directions for FOGO Processing

The group noted the approach being put to Council regarding procurement of FOGO processing.

5 COUNCIL RESOLUTIONS

The following matters were decided at the Ordinary Council Meeting of 27 August 2026.

5.1 Annual Review of Delegations

The group noted the annual review was undertaken.

5.2 Review of Performance of CEO

The group noted the arrangements to facilitate the review.

5.3 Asset Management Policy

The group noted the Council adoption of the policy and the reasoning for it.

5.4 Tender Award – Waste Compactor

The group noted the tender award that will enable to installation of a second static compactor.

6 FINANCIAL REPORT

A summary of the financial report of Year-to-Date (YTD) to end of July 2026 was noted.

7 OPERATIONS REPORT

An overview of waste operations (incl Verge Valet), including safety initiatives, transaction numbers and tonnages was presented.

8 COMMUNICATIONS AND EDUCATION REPORT

An overview of the main activities of the team was presented, including Council liaison and support, waste communications, community education and representation.

9 PROJECTS REPORT

An overview of projects underway was presented, including the status of the second waste compactor installation, asset management planning, business roadmap work and reclamation of land occupied by DiCOM.

10 SEPTEMBER COUNCIL MEETING

10.1 Anticipated Ordinary Council Meeting Agenda Items

The meeting is scheduled for 24 September 2026 at the Town of Cottesloe.

Items anticipated for the coming Ordinary Council meeting agenda include:

- Financial Activity Statements
- Creditor payments and Debtor Items
- Audit, Risk and Improvement Committee recommendation – Compliance Audit Return
- Future Directions for FOGO Processing
- FOGO Haulage Procurement
- DiCOM – Disposal Governance Framework
- Operations Report
- Verge Valet Report
- Projects Report
- Communications and Education Report
- Progress on Council resolutions
- CEO Forum – Record of Meeting

11 OTHER MATTERS

The Finance Lead addressed the Federal cost pass-through obligations associated with the diesel costs. In particular, the timeframe and methodology for calculation was described to assist member council accounts services.

12 NEXT MEETING6

2pm, 19 November 2026

13 CLOSE OF MEETING

Meeting closed at 2.47pm.