## CENTRAL COUNTRY ZONE

ABN 12 975 113 390

c/-BHW Consulting PO Box 6456 EAST PERTH 6892

Phone: 0418939400

Email: bwittber@wsquared.com.au

#### **BACKGROUND**

- Central Country Zone submission in Parts (numbered 1-10) reflecting contents of Consultation Paper Agile, Smart, Inclusive Local governments for the future (Minister's Paper).
- Each Part contains questions from the Minister's Paper on the respective issues.
- Each Part contains the recommended Central Country Zone position on issues of interest (highlighted in grey).
- At the conclusion of the response to the questions from the Minister's Paper are some comments/examples from CEOs in relation to support for local government and the reduction of red tape.

## 1. Relationships between council and administration

1.1 Minister's Questions

## Defining the roles of council and administration: Guidance questions

- 1) How should a council's role be defined? What should the definition include?
- 2) How should the role of the CEO and administration be defined?
- 3) What other comments would you like to make on the roles of council and administration?
- 4) Are there any areas where the separation of powers is particularly unclear? How do you propose that these are improved?

## Improving relationships between council and administration: Guidance question

5) Do you have any other suggestions or comments on this topic?

#### **Issue 1 Zone Position**

The Zone position is as follows:

- 1. That the CEO is responsible for the management of all other staff, and the legislation should be unambiguous on this.
- 2. That Section 5.37(2) be deleted to remove any inference or ambiguity as to the role of Council in the performance of the Chief Executive Officer's function under Section 5.41(g) regarding the appointment of other employees (with consequential amendment to Section 5.41(g) accordingly).

## 2. Training

## 2.1 Minister's Questions

## Elected member competencies: Guidance questions

- 6) What competencies (skills and knowledge) do you think an elected member requires performing their role?
- 7) Do these vary between local governments? If so, in what way?

#### **Funding training: Guidance questions**

Shires of:

Beverley
Brookton,
Corrigin
Cuballing
Dumbleyung
Kulin
Lake Grace
Narrogin
Pingelly
Quairading
Wagin
Wandering
West Arthur
Wickepin

Williams

- 8) Who should pay for the costs of training (course fees, travel, other costs)?
- 9) If councils are required to pay for training, should a training fund be established to reduce the financial impact for small and regional local governments? Should contribution to such a fund be based on local government revenue or some other measure?

## Mandatory training: Guidance questions

- 10) Should elected member training be mandatory? Why or why not?
- 11) Should candidates be required to undertake some preliminary training to better understand the role of an elected member?
- 12) Should prior learning or service be recognised in place of completing training for elected members? If yes, how would this work?
- 13) What period should apply for elected members to complete essential training after their election?

#### Continuing professional development: Guidance questions

- 14) Should ongoing professional development be undertaken by elected members?
- 15) If so, what form should this take?

## **Training: Guidance question**

16) Do you have any other suggestions or comments on training?

#### Issue 2 Zone Position

The Zone position, for appropriate reflection in revised legislation, is as follows:

- 1. Supports and encourages all Elected Members to carry out the Elected Member Skillset, as a minimum, that comprises;
  - i. Understanding Local Government;
  - ii Serving on Council;
  - iii Understanding Financial Reports and Budgets;
  - iv Conflicts of Interest; and,
  - v Meeting Procedures and Debating.
- 2. Requests the State Government through the Minister for Local Government to provide funding assistance to Local Governments to enable all Elected Members to receive training:
- 3. Supports Local Governments being required to establish an Elected Member Training Policy to encourage training and include budgetary provision of funding for Elected Members; and
- 4. Supports Local Government election candidates being required to attend a Candidates information session, either in person or on-line, as an eligibility criteria for nomination as an Elected Member.

#### 3. Behaviour of Elected Members

3.1 Minister's Questions

#### **Codes of conduct: Guidance questions**

- 17) Should standards of conduct/behaviour differ between local governments? Please explain.
- 18) Which option do you prefer for codes of conduct and why?
- 19) How should a code of conduct be enforced

#### Streamlined rules of conduct: Guidance questions

- 20) Do you support streamlined Rules of Conduct regulations? Why?
- 21) If the rules were streamlined, which elements should be retained?

22) Do you support a reduction in the time frame in which complaints can be made? Is three months adequate?

#### Revised disciplinary framework: Guidance questions

- 23) Do you support an outcome-based framework for elected members? Why or why not?
- 24) What specific behaviours should an outcomes based framework target?

## **Application of the Rules of Conduct: Guidance question**

25) Should the rules of conduct that govern behaviour of elected members be extended to all candidates in council elections? Please explain.

#### Offence Provisions: Guidance questions

- 26) Should the offence covering improper use of information be extended to former members of council for a period of twelve months? Why?
- 27) Should this restriction apply to former employees? Please explain.

#### Confidentiality: Guidance question

28) Is it appropriate to require the existence and details of a complaint to remain confidential until the matter is resolved? Why?

#### Sector conduct review committees: Guidance questions

- 29) What do you see as the benefits and disadvantages of this model?
- 30) What powers should the Conduct Review Committee have?
- 31) In your opinion what matters should go directly to the Standards Panel?
- 32) Who should be able to be a member of a panel: elected members, people with local government experience, independent stakeholders?
- 33) Who should select the members for the pool?
- 34) How many members should there be on the Review Committee?
- 35) Are the proposed actions for the Review Committee appropriate? If not, what do you propose?

#### Review of elected member non-compliance: Guidance questions

- 36) Which of the options for dealing with complaints do you prefer? Why?
- 37) Are there any other options that could be considered?
- 38) Who should be able to request a review of a decision: the person the subject of the complaint, the complainant or both?

#### Mediation: Guidance question

39) Do you support the inclusion of mediation as a sanction for the Panel? Why or why not?

## Prohibition from attending council meetings: Guidance questions

- 40) Do you support the Panel being able to prohibit elected members from attending council meetings? Why or why not?
- 41) How many meetings should the Panel be able to order the elected member not attend?
- 42) Should the elected member be eligible for sitting fees and allowances in these circumstances?

## Compensation to the local government: Guidance questions

- 43) Do you support the Panel being able to award financial compensation to the local government? Why or why not?
- 44) What should the maximum amount be?

## Complaint administrative fee: Guidance questions

- 45) Do you support this option? Why or why not?
- 46) Do you believe that a complaint administrative fee would deter complainants from lodging a complaint? Is this appropriate?
- 47) Would a complaint administrative fee be appropriate for a sector conduct review committee model? Why or why not?
- 48) What would be an appropriate fee for lodging a complaint?
- 49) Should the administrative fee be refunded with a finding of minor breach or should it be retained by the Department to offset costs? Why or why not?

## Cost recovery to local government: Guidance questions

50) Do you support the cost of the panel proceedings being paid by a member found to be in breach? Why or why not?

## Publication of complaints in the annual report: Guidance question

51) Do you support the tabling of the decision report at the Ordinary Council Meeting? Why or why not?

## Tabling decision report at Ordinary Council Meeting: Guidance question

52) Do you support this option? Why or why not?

## **Elected member interests: Guidance questions**

- 53) Should not-for-profit organisation members participate in council decisions affecting that organisation? Why or why not?
- 54) Would your response be the same if the elected member was an office holder in the organisation?

#### Improving the behaviour of elected members: Guidance question

55) Do you have any other suggestions or comments on this topic?

## **Issue 3 Zone Position**

#### Stand Down

The Zone supports, in principle, a proposal for an individual elected member to be 'stood down' from their role when they are under investigation; have been charged; or when their continued presence prevents Council from properly discharging its functions or affects the Council's reputation, subject to further policy development work being undertaken.

Further policy development of the Stand Down Provisions must involve specific consideration of the following issues of concern to the Sector:

- 1. That ... the established principles of natural justice and procedural fairness are embodied in all aspects of the proposed Stand Down Provisions; and
- 2. That activities associated with the term 'disruptive behaviour', presented as reason to stand down a defined Elected Member on the basis their continued presence may make a Council unworkable, are thoroughly examined and clearly identified to ensure there is awareness, consistency and opportunity for avoidance.

## Conduct

The Zone supports:

- 1. Official Conduct legislation to govern the behaviour of Elected Members;
- 2. An efficient and effective independent Standards Panel process;
- 3. An ability for the Standards Panel to dismiss vexatious and frivolous complaints; and
- 4. Confidentiality for all parties being a key component of the entire process.

#### Complaints

The Zone recommends that a statutory provision be considered, permitting a Local Government to declare a person a vexatious or frivolous complainant.

#### 4. Local Government Administration

#### 4.1 Minister's Questions

#### Recruitment and selection of local government CEOs: Guidance questions

- 56) Would councils benefit from assistance with CEO recruitment and selection? Why?
- 57) How could the recruitment and selection of local government CEOs be improved?
- 58) Should the Public Sector Commission be involved in CEO recruitment and selection? If so, how?
- 59) Should other experts be involved in CEO recruitment and selection? If so, who and how?
- 60) What competencies, attributes and qualifications should a CEO have?

## **Acting CEOs: Guidance questions**

- 61) Should the process of appointing an acting CEO be covered in legislation? Why or why not?
- 62) If so, who should appoint the CEO when there is a short term temporary vacancy (covering sick or annual leave for example)?
- 63) Who should appoint the CEO if there will be vacancy for an extended period (for example, while a recruitment process is to be undertaken)?

## Performance review of local government CEOs: Guidance questions

- 64) Who should be involved in CEO performance reviews?
- 65) What should the criteria be for reviewing a CEO's performance?
- 66) How often should CEO performance be reviewed?
- 67) Which of the above options do you prefer? Why?
- 68) Is there an alternative model that could be considered?

## Termination or extension of CEO contract around an election: Guidance questions

- 69) Would a 'cooling off' period before a council can terminate the CEO following an election assist strengthening productive relationships between council and administration?
- 70) What length should such a cooling off period be?
- 71) For what period before an election should there be a restriction on a council from extending a CEO contract? Should there be any exceptions to this?

#### Public expectations of staff performance: Guidance questions

- 72) Is greater oversight required over local government selection and recruitment of staff?
- 73) Should certain offences or other criteria exclude a person from being employed in a local government? If so, what?

#### Strengthening local government administration: Guidance question

74) Do you have any other suggestions or comments on this topic?

#### **Issue 4 Zone Position**

## The Zone position is as follows:

- That Section 5.38 either be deleted, or amended so that there is only a specific statutory requirement for Council to conduct the Chief Executive Officer's annual performance review.
- 2. That the legislation include requirements for the following:
  - Local government CEO to have some form of certificate of competency;
  - Local governments be encouraged to obtain independent support for any CEO recruitment process, however the Zone does not support the Public Sector Commissioner being mandated as the independent; and
  - The matter of an Acting CEO be clarified in the legislation.

#### 5. Supporting Local Governments in Challenging Times

#### 5.1 Minister's Questions

#### Remedial intervention: Guidance guestions

- 75) Should the appointed person be a departmental employee, a local government officer or an external party? Why?
- 76) Should the appointed person be able to direct the local government or would their role be restricted to advice and support? Please explain.
- 77) Who should pay for the appointed person? Why?

#### Powers of appointed person: Guidance question

78) What powers should an appointed person have?

## Remedial action process: Guidance questions

- 79) Do you think the proposed approach would improve the provision of good governance in Western Australia? Please explain.
- 80) What issues need to be considered in appointing a person?

### Supporting local governments in challenging times: Guidance question

81) Do you have any other suggestions or comments on this topic?

## **Issue 5 Zone Position**

The Zone position is that any revised legislation:

- (a) Uphold the General Competence Principle currently embodied in the Local Government Act:
- (b) Provide for a flexible, principles-based legislative framework; and
- (c) Promote a size and scale compliance regime.

## 6. Making it Easier to Move Between State and Local Government Employment

#### 6.1 Minister's Questions

## Transferability of employees: Guidance questions

- 82) Should local and State government employees be able to carry over the recognition of service and leave if they move between State and local government?
- 83) What would be the benefits if local and State government employees could move seamlessly via transfer and secondment?

## Making it easier to move between State and local government employment: Guidance question

84) Do you have any other suggestions or comments on this topic

#### **Issue 6 Zone Position**

The Zone position is that the legislation reflects ease of transferability between State and Local Government sectors.

#### 7. Public Confidence in Local Government

#### 7.1 Minister's Questions

## A new framework for disclosing gifts: Guidance questions

- 85) Is the new framework for disclosing gifts appropriate?
- 86) If not, why?
- 87) Is the threshold of \$500 appropriate?
- 88) If no, why?
- 89) Should certain gifts or gifts from particular classes or people be prohibited? Why or why not?
- 90) If yes, what gifts should be prohibited

## Excluding gifts received in a personal capacity: Guidance questions

- 91) Should gifts received in a personal capacity be exempt from disclosure?
- 92) If yes, how could 'personal capacity' be defined
- 93) Should there be any other exemptions from the requirement to disclose a gift over the threshold?
- 94) If so, what should these be? Please justify your proposal.

#### Gifts: Guidance question

95) Do you have any other suggestions or comments on this topic

## **Issue 7 Zone Position**

The Zone position is that any revised legislation reflect the following:

- There be one section for declaring gifts. Delete declarations for Travel.
- No requirement to declare gifts received in a genuinely personal capacity, as gifts only to be declared in respect to an Elected Member or CEO carrying out their role.
- Gift provisions only for Elected Members and CEO's.
- Other staff fall under Codes of Conduct from the CEO to the staff.
- Gifts only to be declared if above \$500.00.
- There will not be any category of notifiable gifts or prohibited gifts.
- Exemptions for ALGA, WALGA and LG Professionals (already achieved).
- Exemption for electoral gifts received that relate to the State and Commonwealth Electoral Acts, so Elected Members who are standing for State or Federal Parliament will only need to comply with the State or Federal electoral act and not declare it as a Local Government oift.
- A revised process is in place for declaration of gifts in a manner similar to declaration of interest at local government meetings in that all gifts received are declared at each Ordinary Meeting of the Council.

## 8. Transparency

## **Public notices: Guidance questions**

- 96) Which general option do you prefer for making local public notices available? Why?
- 97) Which general option do you prefer for State-wide public notices? Why?
- 98) With reference to the list of public notices, do you believe that the requirement for a particular notice should be changed? Please provide details.
- 99) For the State-wide notices in Attachment 3, are there alternative websites where any of this information could be made available?

## Information available for public inspection: Guidance questions

100) Using the following table, advise how you think information should be made available:

Provision	Documents	In	Website	Both	Neither
		person only	only		
Section 5.53	Annual Report	, , , , , , , , , , , , , , , , , , ,			
Section 5.75 &	Primary and Annual returns -				
5.76	for Elected members				
	Includes – sources of income				
	Trusts				
	Debts				
	Property holdings.				
	Interests and positions in				
0	corporations.				
Section 5.87	Discretionary disclosures				
Section F 92	generally Gifts (already required to be				
Section 5.82	on the website)				
Section 5.83	Disclosure of travel			<del> </del>	+
00011011 0.00	contributions (already required				
	to be on the website)				
Elections	Electoral gifts register				
Regulations	3 3				
30H					
Section 5.98A	Allowance for deputy mayor or				
	deputy president				
Section 5.100	Payments for certain				
	committee members				
Function and	Tenders Register				
General					
Regulations 17 Section 5.94 &	Register of delegations to				
Administration	Register of delegations to committees, CEO and				
Regulations 29	employees				
1 togulation 20	Minutes of council, committee				
	and elector meetings				
	Future plan for the district				
	Annual Budget				1
	Notice papers and agendas of				
	meetings				
	Reports tabled at a council or				
	committee meeting				1
	Complaints register				
	(concerning elected members)				1
	Contracts of employment of				
	the CEO and other senior				1

local governmer	t employees
Schedule of fees	and charges
Proposed local I	aws
Gazetted Loca other law that adopted by the o	t has been
Rates record	
Electoral roll	

- 101) Should the additional information that is available to the public in other jurisdictions be available here? If so which items? How should they be made available: in person, website only or both?
- 102) Is there additional information that you believe should be made publicly available? Please detail.
- 103) For Local Governments: How often do you receive requests from members of the public to see this information? What resources do you estimate are involved in providing access in person (hours of staff time and hourly rate)?

#### Access to information: Guidance question

104) Do you have any other suggestions or comments on this topic?

## Expanding the information provided to the public: Guidance questions

105) Which of these options do you prefer? Why?

106) In the table below, please indicate whether you think the information should be made available, and if so, whether this should be required or at the discretion of the local government:

Proposal	Should this be made available: No, optional, required?
Live streaming video of council meetings	
on local government website	
Diversity data on council membership	
and employees	
Elected member attendance rates at	
council meetings	
Elected member representation at	
external meetings/events	
Gender equity ratios for staff salaries	
Complaints made to the local	
government and actions taken	
Performance reviews of CEO and senior	
employees	
Website to provide information on	
differential rate categories	
District maps and ward boundaries	
Adverse findings of the Standards Panel,	
State Administrative Tribunal or	
Corruption and Crime Commission.	
Financial and non-financial benefits	
register	

107) What other information do you think should be made available?

Expanding the information available to the public: Guidance question

108) Do you have any other suggestions or comments on this topic?

#### Issue 8 Zone Position

## The Zone position is as follows:

- That Sections 1.7 and 1.8 of the Local Government Act be amended to remove the statutory requirements for statewide and local public notice to be placed in a newspaper circulating statewide or locally, to be replaced with the requirement for a Local Government to place public notices on their website.
- That Regulation 11 be amended to require that information presented in a Council or Committee Agenda also be included in the Minutes to that meeting.

#### 9. Red Tape Reduction

9.1 Minister's Questions

#### **Defining red tape: Guidance questions**

109) Which regulatory measures within the Act should be removed or amended to reduce the burden on local governments? Please provide detailed analysis with your suggestions.

- a) Briefly describe the red tape problem you have identified.
- b) What is the impact of this problem? Please quantify if possible.
- c) What solutions can you suggest to solve this red tape problem?
- 110) Which regulatory measures within the Act should be removed or amended to reduce the burden on the community? Please provide detailed analysis with your suggestions.
- a) Briefly describe the red tape problem you have identified.
- b) What is the impact of this problem? Please quantify if possible.
- c) What solutions can you suggest to solve this red tape problem?

## Special majority: Guidance question

111) Should the provisions for a special majority be removed? Why or why not?

#### Senior employees: Guidance questions

- 112) Is it appropriate that council have a role in the appointment, dismissal or performance management of any employees other than the CEO? Why or why not?
- 113) Is it necessary for some employees to be designated as senior employees? If so, what criteria should define which employees are senior employees

## Exemption from accounting standard AASB124 - Related party disclosures: Guidance questions

114) Are the existing related party disclosure provisions in the Act sufficient without the additional requirements introduced by AASB 124? Why or why not?

#### Disposal of property: Guidance questions

- 115) The threshold for trade-ins was set originally to \$50,000 in 1996 and raised to \$75,000 in 2015. Should that threshold be raised higher, if so how high?
- 116) Should the threshold remain at \$75,000 but with separate exemptions for specific types of equipment, for example plant?
- 117) The general \$20,000 threshold was put in place in 1996 and has not been amended. Should the threshold be raised higher than \$20,000? If so, what should it be and why?
- 118) Would raising these thresholds create an unacceptable risk that the items would not be disposed of to achieve the best price for the local government?
- 119) Is there an alternative model for managing the disposal of property? Please explain.

## Reducing red tape: Guidance question

120) Do you have any other suggestions or comments on this topic?

#### **Issue 9 Zone Position**

#### The Zone position is as follows:

- 1. that any revised legislation give visibility to the following principles:
  - the General Competence Principle currently embodied in the Local Government Act;
  - provide for a flexible, principles-based legislative framework; and
  - promote a principle of a size and scale compliance regime.
- 2. that Section 5.37(2) of the Local Government Act, related to Senior Employees, be deleted.
- that Regulation 4 of the Local Government (Financial Management) Regulations be amended to provide an exemption from the application of AASB 124 'Related Party Transactions' of the Australian Accounting Standards (AAS).
- 4. that Regulation 30(3) be amended to delete any financial threshold limitation (currently \$75,000) on a disposition where it is used exclusively to purchase other property in the course of acquiring goods and services, commonly applied to a trade-in activity.

## 10. Regional Subsidiaries

10.1 Minister's Questions

#### Regional subsidiaries: Guidance questions

- 121) Which option do you prefer?
- 122) Should regional subsidiaries be allowed to borrow money other than from the member councils?
- 123) Why or why not?
- 124) If a regional subsidiary is given the power to borrow directly, what provisions should be put in place to mitigate the risks?

#### Regional subsidiaries: Guidance question

125) Do you have any other suggestions or comments on this topic, including on any other aspect of the Local Government (Regional Subsidiaries) Regulations 2017?

#### **Issue 10 Zone Position**

The Zone position is that any revised legislation contains content to enable Regional Subsidiaries

- Borrow in their own right;
- Enter into land transactions; and
- Undertake commercial activities.

# Central Country Zone CEO examples related to the Local Government Act Review

## Supporting Local Government in challenging times (Area 5)

Greater contact with Dept. of LG staff both in the field and conferences / meetings

I have found over the past 10 years the rapid decline in Dept. of LG staff out and about visiting Shires and attending Zone and other meetings. I understand that the Dept. of LG regularly attend the LG Convention however I believe more is needed. Council staff would not know many of the Dept. of LG staff and vice versa. I think for the sector to move forward, both have to be side by side.

- I am not really confident that the current Dept of LG staff truly understand the issues that Councils face day to day and the amount of downward pressure that the Dept puts on Councils. - cost shifting
- You rarely receive a phone call from the Dept. of LG, it is mostly by email, which assists in creating this gap.
- Perhaps an exchange of staff for short periods of time between the Dept of LG and Councils so the Dept can better understand issues faced by those Councils
- Better support A very good example is from todays paper. See attached. Councils accused of hoarding \$1b in funds. Why couldn't the Minister or Dept of LG come out and defend Councils. To me this shows good governance for future infrastructure costs. Why should Council keep taking the knocks.

## Red Tape Reduction (Area 9)

Section 3.58 Disposing of Property

This section requires Council to advertise any sale of property through public auction or public tender.

There are exemptions under Section 3.58 which are:

- The property has a market value of less than \$20,000, and
- Property that is disposed of during a 'trade-in' when less than \$75,000 is paid.

The issue with this for the Council was that the vehicle was written off and the wreck was taken by the Insurance Company therefore the exemption for using the trade monies to purchase the vehicle did not kick in and therefore the Council must advertise that it has sold the property to the insurance company.

#### General Observation

- I am not sure the Dept. of LG or the Minister want to reduce "red tape". I think this is their form of control. Past history has shown that as soon as a LG does something unconventional or outside the current rules that a new regulation or Act change soon occurs. The 1995 Act was to give LG's more autonomy however since 1995 the rope has been tightened and we are no better off now than we were pre 1995.
- I believe some of the Councillors and senior officers financial reporting requirements are far too tough. There needs to be some alignment to State Government members

• From my perspective as a long time CEO you feel that the Dept of LG does not trust Councils and is always looking to see what is wrong.

#### General Observation

All of what has been canvassed in the discussion paper and on the Depts. consultation platform have addressed many of my concerns about Code of Conduct - Gifts, role of Councillors and CEO - so not a lot left in the tank for the Zone conversation.

If the Dept. intends to continue similar levels of support for Councillor training (\$1.4m) that would be good. Particularly in a time where compulsory expectations seem sure to be lifted. I think that will be fundamental to increasing the knowledge and capabilities of Councillors - an essential thing if we want better performance. All of the other aspects I think they have been covered in the discussion papers - so it will be an interesting first draft.

In terms of red tape - I think it is a principles thing. If the drafting principles when writing Act, regulations and policy is a conformity angle, then red tape is only ever going to grow. If they want to change this then a complete reframe is required. I'm not sure that without throwing the whole lot away and starting again; we will ever be able to produce sufficient governance and conformity that the Dept. requires/desires whilst keeping red tape to the minimum.

An example is the recent Audit changes - " a register of excluded portable and attractive assets"!! Can somebody explain why we would need this and what evidence is there that a register would actually stop the items being nicked?? Has there been a systemic pilfering of light assets in local governments over the years sufficient to require ALL local governments to maintain this register over and above all the other asset register assets that we have excluded because their value was too low? Would the cost of creating and maintaining this register not cost the local government industry more than the total asset values of these items? Is this just being created because someone (clearly with an auditor's mindset) believes that all local governments loose assets and that one laptop going missing is just too much?

The farce is that the thinking of those that supported these changes in the Dept. - are of the view that this level of asset loss is at some grand scale; requiring ALL local governments to comply. Great - with that thinking; how in the hell would red tape ever be reduced. A more targeted approach where the LG decides (where the evidence supports such) to take better stock of its own security measures on light items; where self-regulating systems that save effort and assets and encourage the reduction of the requirements and red tape would not be possible in the current thinking. The thinking has to change - or we get more of this ridiculous bull. There are countless possibilities where something could be pinched - but a register is not going to help! Red tape (whilst in their view may be what the local govt imposes on clients) I see a more holistic interpretation including what they impose on us and what I have to implement down the line to ensure their governance constraints are met too! For me to produce a register requires forms/recording/isolation of assets at payment systems/training/understanding as to why it is being done so that the process is respected/ identification of assets/ location of assets/ across all locations and functions of the Shire.

My experience has been that when the accountants finally find that the register hasn't been maintained for a few years, because the last accountant found it too onerous and time consuming in the lead up to doing the annual accounts; they get some junior to run around and identify all the missing items off the register, none of which are actually still functional in the LG - then via a couple of journals they write it off with the sweep of a pen or via a Council resolution. So who was served by the process from beginning to end?

Maybe we should have a moratorium on new measures and only accept those that save the industry time and effort!