



FAR NORTH WEST

JOINT ORGANISATION

DRAFT

Public Interest Disclosures Policy

Policy under section 42 of the
Public Interest Disclosures Act 2022

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Purpose

All agencies in NSW are required to have a Public Interest Disclosure (PID) Policy under section 42 of the [Public Interest Disclosures Act 2022](#).

At the Far North West Joint Organisation, we take reports of serious wrongdoing seriously. We are committed to building a “speak up” culture where public officials are encouraged to report any conduct that they reasonably believe involves wrongdoing.

The integrity of our agency relies upon our staff, volunteers, contractors, and subcontractors speaking up when they become aware of wrongdoing.

This policy sets out:

- how we will support and protect you if you come forward with a report of serious wrongdoing
- how we will deal with the report and our other responsibilities under the PID Act
- who to contact if you want to make a report.
- how to make a report
- the protections which are available to you under the PID Act.

This policy also documents our commitment to building a speak up culture. Part of that speak up culture is having in place a framework that facilitates public interest reporting of wrongdoing by:

- protecting those who speak up from detrimental action.
- imposing duties on agencies who receive reports of wrongdoing to take appropriate action to investigate or otherwise deal with them.

In NSW that framework is the PID Act.

This policy should be read in conjunction with the Far North West Joint Organisation’s relevant policies such as a Code of Conduct, documents articulating our values and principles, internal policies on grievance handling, misconduct matters and dealing with internal fraud and corruption.

Accessibility of this policy

This policy is available on our publicly available website as well as on our internal shared drive.

A copy of the policy is also sent to all staff of the Far North West Joint Organisation on their commencement.

A hard copy of the policy can be requested from the Executive Officer EO.

To whom does this policy apply?

This policy applies to, and is for the benefit of, all public officials in NSW.

You are a public official if you are:

- a person employed in or by an agency or otherwise in the service of an agency.
- a person having public official functions or acting in a public official capacity whose conduct or activities an integrity agency is authorised by another Act or law to

investigate.

- an individual in the service of the Crown
- a statutory officer
- a person providing services or exercising functions on behalf of an agency, including a contractor, subcontractor or volunteer.
- an employee, partner or officer of an entity that provides services, under contract, subcontract or other arrangement, on behalf of an agency or exercises functions of an agency and are involved in providing those services or exercising those functions.
- a judicial officer
- a Member of Parliament (MP), including a Minister.
- a person employed under the [Members of Parliament Staff Act 2013](#).

The Far North West Joint Organisation, other nominated disclosure officers and managers within the Far North West Joint Organisation have specific responsibilities under the PID Act. This policy also provides information on how people in these roles will fulfil their responsibilities. Other public officials who work in and for the public sector, but do not work for the Far North West Joint Organisation, may use this policy if they want information on who they can report wrongdoing to within the Far North West Joint Organisation.

To whom does this policy not apply?

This policy does not apply to:

- people who have received services from an agency and want to make a complaint about those services.
- people, such as contractors, who provide services to an agency. For example, employees of a company that sold computer software to an agency.

This means that if you are not a public official, this policy does not apply to your complaint (there are some circumstances where a complaint can be deemed to be a voluntary PID. See section 1(i) of this policy for more information).

However, you can still make a complaint to us. This can be done by:

Compliance with the PID Act

Responsibility for statutory compliance and monitoring overall sits with our Executive Officer who manages our policy and procedural frameworks.

These frameworks are reviewed on at least an annual basis and in response to changes in statutory requirements.

Requests for information on our policies and procedures including issues and opportunities should be directed to eo@farnorthwestjo.nsw.gov.au.

What is contained in this policy?

This policy will provide you with information on the following:

- ways you can make a voluntary PID to the Far North West Joint Organisation under the PID Act
- the names and contact details for the nominated disclosure officers in the Far North West Joint Organisation

- the roles and responsibilities of people who hold particular roles under the PID Act and who are employees of the Far North West Joint Organisation
- what information you will receive once you have made a voluntary PID
- protections available to people who make a report of serious wrongdoing under the PID Act and what we will do to protect you.
- the Far North West Joint Organisation's procedures for dealing with disclosures.
- the Far North West Joint Organisation's procedures for managing the risk of detrimental action and reporting detrimental action.
- the Far North West Joint Organisation's record-keeping and reporting requirements
- how the Far North West Joint Organisation will ensure it complies with the PID Act and this policy.

If you require further information about this policy, how public interest disclosures will be handled and the PID Act you can:

- confidentially contact a nominated disclosure officer within the Far North West Joint Organisation
- contact the PID Advice Team within the NSW Ombudsman by phone: (02) 9286 1000 or email: pidadvice@ombo.nsw.gov.au, or
- access the Ombudsman's [Public Interest Disclosures Guidelines](#).

If you require legal advice with respect to the PID Act or your obligations under the PID Act, you may need to seek independent legal advice.

How to make a report of serious wrongdoing

Reports, complaints, and grievances

When a public official report suspected or possible wrongdoing in the public sector, their report will be a PID if it has certain features which are set out in the PID Act.

Some internal complaints or internal grievances may also be PIDs, as long as they have the features of a PID. If an internal complaint or grievance is a report of serious wrongdoing, we will consider whether it is a PID. If it is a PID, we will deal with it as set out in this policy, but we will also make sure we follow any other relevant policy including our Code of Conduct.

It is important that we quickly recognise that we have received a PID. This is because once a PID is received, the person who has made the report is entitled to certain protections and we have certain decisions that we have to make on how we will deal with the PID and how we will protect and support the person who has made the report.

Our actions in this regard will be undertaken in accordance with our publicly available policies located at www.farnorthwestjo.nsw.gov.au.

When will a report be a PID?

There are three types of PIDs in the PID Act. These are:

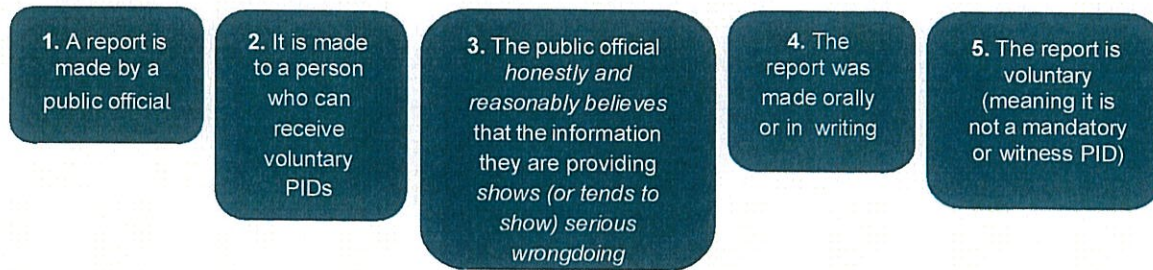
1. *Voluntary PID*: This is a PID where a report has been made by the public official because they decided, of their own accord, to come forward and disclose what they know.
2. *Mandatory PID*: This is a PID where the public official has made a report about serious wrongdoing because they have a legal obligation to make that report, or because making that report is an ordinary aspect of their role or function in an agency.
3. *Witness PID*: This is a PID where a person discloses information during an investigation of serious wrongdoing following a request or requirement of the investigator.

This policy mostly relates to making a voluntary PID and how we will deal with voluntary PIDs. People who make a mandatory PID or a witness PID are still entitled to protection. More information about protections is available in section 2 of this policy.

You can find more information about mandatory and witness PIDs in the Ombudsman's guidelines 'Dealing with mandatory PIDs' and 'Dealing with witness PIDs'.

Voluntary PIDs are the kind of PIDs most people have in mind when they think about public interest reporting and 'whistleblowing'.

They involve a public official making a report because they have information that they believe shows (or tends to show) serious wrongdoing, where they are not under a legal obligation to make that report and where it is not an ordinary part of their role to report such wrongdoing. A report is a voluntary PID if it has the following five features, which are set out in sections 24 to 27 of the PID Act:



If the report has all five features, it is a voluntary PID.

You will not be expected to prove that what you reported actually happened or is serious wrongdoing. You *do* have to honestly believe, on reasonable grounds, that the information you are reporting shows or tends to show serious wrongdoing.

Even though you do not have to prove the serious wrongdoing happened or provide evidence, a mere allegation with no supporting information is unlikely to meet this test.

If we make an error and do not identify that you have made a voluntary PID, you will still be entitled to the protections under the PID Act.

If you make a report and believe we have made an error by not identifying that you have made a voluntary PID, you should raise this with a nominated disclosure officer or your contact officer for the report. If you are still not satisfied with this outcome, you can seek an internal review, or we make seek to conciliate the matter. You may also contact the NSW Ombudsman.

Further information on rights to internal review and conciliation is found in section 7 of this policy.

Who can make a voluntary PID?

Any public official can make a voluntary PID — see ‘Who this policy applies to’.

You are a public official if:

- you are employed by the Far North West Joint Organisation
- you are a contractor, subcontractor or volunteer who provides services, or exercises functions, on behalf of the Far North West Joint Organisation, or
- you work for an entity (such as a non-government organisation) that is contracted by the Far North West Joint Organisation to provide services or exercise functions on behalf of the Far North West Joint Organisation — if you are involved in undertaking that contracted work.

A public official can make a PID about serious wrongdoing relating to *any* agency, not just the agency where they are working for. This means that we may receive PIDs from public officials outside our agency. It also means that you can make a PID to any agency, including an integrity agency like the Independent Commission Against Corruption (ICAC) and the NSW Ombudsman. Annexure B of this policy has a list of integrity agencies.

What is serious wrongdoing?

Reports must be of one or more of the following categories of *serious wrongdoing* to be a voluntary PID (in addition to having the other features set out here). Serious wrongdoing is defined in the PID Act as:

- *corrupt conduct* — such as a public official accepting a bribe.
- *serious maladministration* — such as an agency systemically failing to comply with

- proper recruitment processes when hiring staff.
- a *government information contravention* — such as destroying, concealing or altering records to prevent them from being released under a Government Information Public Access application.
- a *local government pecuniary interest contravention* — such as a senior council staff member recommending a family member for a council contract and not declaring the relationship.
- a *privacy contravention* — such as unlawfully accessing a person's personal information on an agency's database.
- a *serious and substantial waste of public money* — such as an agency not following a competitive tendering process when contracting with entities to undertake government work.

When you make your report, you do not need to state to us what category of serious wrongdoing you are reporting or that you are reporting serious wrongdoing.

For further information on the Serious Wrongdoing please consult the Ombudsman's guidelines at [What is serious wrongdoing?](#).

To whom can I make a voluntary PID?

For a report to be a voluntary PID, it must be made to certain public officials.

Making a report to a public official who works for the Far North West Joint Organisation

You can make a report inside the Far North West Joint Organisation to:

- the Executive Officer
- Any disclosure officer for the Far North West Joint Organisation — a list of disclosure officers for the Far North West Joint Organisation and their contact details can be found at Annexure A of this policy.
- your manager — this is the person who directly, or indirectly, supervises you. It can also be the person who you directly, or indirectly, report to. You may have more than one manager. Your manager will make sure that the report is communicated to a disclosure officer on your behalf or may accompany you while you make the report to a disclosure officer.

Making a report to a recipient outside of the Far North West Joint Organisation

You can also make your report to a public official in another agency (meaning an agency you do not work for) or an integrity agency.

These include:

- the *head of another agency* — this means the head of any public service agency.
- an *integrity agency* — a list of integrity agencies is located at Annexure B of this policy.
- a *disclosure officer for another agency* — ways to contact disclosure officers for other agencies is located in an agency's PID policy which can be found on their public website.
- a *Minister or a member of a Minister's staff* but the report *must be made in writing*.

If you choose to make a disclosure outside of the Far North West Joint Organisation, it is possible that your disclosure will be referred back to us so that appropriate action can be taken.

Making a report to a Member of Parliament or journalist

Disclosures to MPs or journalists are different to other reports. You can only disclose a report of wrongdoing as a voluntary PID to an MP or journalist in the following circumstances:

- You must have first made substantially the same disclosure (described here as a 'previous disclosure') to someone who can receive disclosures.
- The previous disclosure must be substantially true.
- You did not make the previous disclosure anonymously.
- You did not give a written waiver of your right to receive information relating to your previous disclosure.
- You did not receive the following from the Far North West Joint Organisation:
 - notification that the Far North West Joint Organisation will not investigate the serious wrongdoing and will also not refer the previous disclosure to another agency, or
 - the following information at the end of the investigation period:
 - ♦ notice of the Far North West Joint Organisation decision to investigate the serious wrongdoing
 - ♦ a description of the results of an investigation into the serious wrongdoing
 - ♦ details of proposed or recommended corrective action as a result of the previous disclosure or investigation.

Investigation period means:

- ♦ after six months from the previous disclosure being made, or
- ♦ after 12 months if you applied for an internal review of the agency's decision within six months of making the disclosure.

If all the above requirements are met, your disclosure to an MP or journalist may be a voluntary PID.

What form should a voluntary PID take?

You can make a voluntary PID:

- *in writing* — this could be an email or letter to a person who can receive voluntary PIDs.
- *orally* — have a private discussion with a person who can receive voluntary PIDs. This can be face-to-face, via telephone or virtually.
- *anonymously* — write an email or letter or call a person who can receive PIDs to make a report without providing your name or anything that might identify you as the maker of the report. A report will only be considered anonymous if there is no reasonable or practical way of communicating with the person making the report. Even if you choose to remain anonymous, you will still be protected under the PID Act. It may be difficult, however, for us to investigate the matter(s) you have disclosed if we cannot contact you for further information.

What should I include in my report?

You should provide as much information as possible so we can deal with the report effectively. The type of information you should include is:

- date, time and location of key events.
- names of person(s) involved in the suspected wrongdoing, their role, title and how they are involved.
- your relationship with the person(s) involved, such as whether you work closely with them.
- your explanation of the matter you are reporting.
- how you became aware of the matter you are reporting
- possible witnesses
- other information you have that supports your report.

What if I am not sure if my report is a PID?

You should report all wrongdoing you become aware of regardless of whether you think it is serious wrongdoing. It is important for us to understand what is or may be occurring.

We are then responsible for making sure your report is handled appropriately under the PID Act, or if it is not a PID, in line with our other procedures. Even if your report is not a PID it may fall within another one of the agency's policies for dealing with reports, allegations, or complaints.

Deeming that a report is a voluntary PID

The Executive Officer can, in certain circumstances, determine that a report is a voluntary PID even if the report does not otherwise have all the features of a voluntary PID. This is known as the 'deeming power'.

By deeming that a report is a voluntary PID, it ensures that reporters are provided with protections under the PID Act.

If you make a report that has not met all the requirements of a voluntary PID, you can refer your matter to the Executive Officer to request that they consider deeming your report to be a voluntary PID.

A decision to deem a report to be a voluntary PID is at the discretion of the Executive Officer. For more information about the deeming power and processes see the Ombudsman's guideline [Deeming that a disclosure is a voluntary PID](#).

Who can I talk to if I have questions or concerns?

Questions or concerns about the disclosure process should be referred to the Executive Officer at eo@farnorthwestjo.nsw.gov.au. All enquiries will be treated as confidential.

Protections

(a) *How is the maker of a voluntary PID protected?*

When you make a voluntary PID you receive special protections under the PID Act. We are committed to taking all reasonable steps to protect you from detriment as a result of having made a PID. We are also committed to maintaining your confidentiality as much as possible while the PID is being dealt with.

We will not tolerate any type of detrimental action being taken against you because you have made a report, might make a report or are believed to have made a report.

The maker of a voluntary PID is protected in the following ways:

- *Protection from detrimental action*
 - A person cannot take detrimental action against another person because they have made a voluntary PID or are considering making a PID. Detrimental action includes bullying, harassment, intimidation, or dismissal.
 - Once we become aware that a voluntary PID by a person employed or otherwise associated with the Far North West Joint Organisation that concerns serious wrongdoing relating to us has been made, we will undertake a risk assessment and take steps to mitigate the risk of detrimental action occurring against the person who made the voluntary PID.
 - It is a criminal offence for someone to take detrimental action against a person because they have made or may make a voluntary PID. It is punishable by a maximum penalty of 200 penalty units or imprisonment for five years or both.
 - A person may seek compensation where unlawful detrimental action has been taken against them.
 - A person can apply for a court order (injunction) where detrimental action is threatened or has occurred (for example, an order to prevent dismissal or to require reinstatement).

Note that a person who makes a PID can still be subject to reasonable management action (such as ordinary performance reviews and performance management).

Provided such action is not taken because of the PID, it is not detrimental action under the PID Act.

- *Immunity from civil and criminal liability*

Some public officials are often subject to a duty of confidentiality that prevents them disclosing certain information that they obtain or become aware of at work. Sometimes, in order to make a PID, public officials will need to breach or disregard such confidentiality duties. If that happens, a public official cannot be disciplined, sued, or criminally charged for breaching confidentiality.

- *Confidentiality*

Public officials and agencies must not disclose information tending to identify a person as the maker of a voluntary PID unless doing so is permitted by the PID Act.

- *Protection from liability for own past conduct*

The Attorney General can give the maker an undertaking that a disclosure of their own past

conduct will not be used against them if a person discloses their own wrongdoing or misconduct while making a report. This undertaking can only be given on application by an integrity agency to the Attorney General.

Protections for people who make mandatory and witness PIDs.

Apart from PIDs that are made voluntarily by public officials, there are other types of reports that are recognised as PIDs under the PID Act:

- *A mandatory PID:* This is a PID where the public official has made the report about serious wrongdoing because they have a legal obligation to make that report, or because making that report is an ordinary aspect of their role or function in an agency.
- *A witness PID:* This is a PID where a person discloses information during an investigation of serious wrongdoing following a request or requirement of the investigator.

Protections for makers of mandatory and witness PIDs are detailed in the table below.

| Protection | Mandatory PID | Witness PID |
|--|---------------|-------------|
| Detrimental action — It is an offence to take detrimental action against a person based on the suspicion, belief, or awareness that a person has made, may have made or may make a PID. | ✓ | ✓ |
| Right to compensation — A person can initiate proceedings and seek compensation for injury, damage or loss suffered as a result of detrimental action being taken against them. | ✓ | ✓ |
| Ability to seek injunction — An injunction can be sought to prevent the commission or possible commission of a detrimental action offence against a person. For example, an order to prevent dismissal or to require reinstatement. | ✓ | ✓ |
| Immunity from civil and criminal liability — a person will not incur civil or criminal liability if the person breaches a duty of confidentiality while making a disclosure. This means that legal action cannot be taken against a person for: <ul style="list-style-type: none"> • breaching a duty of secrecy or confidentiality, or • breaching another restriction on disclosure. | ✓ | ✓ |

Reporting detrimental action

If you experience adverse treatment or detrimental action, such as bullying or harassment, you should report this immediately. You can report any experience of adverse treatment or detrimental action directly to us or to an integrity agency.

Internal reports to us can be made by email to eo@farnorthwestjo.nsw.gov.au

A list of integrity agencies is located at Annexure B of this policy.

General support

Support will be provided to individuals making a disclosure within the meaning of this policy.

A contact person will be provided either within the organisation or, in certain circumstances, from qualified staff in a Far North West Joint Organisation Member Council.

Support will also be provided through our Employee Assistance Program (EAP) external provider.

Up to date information on accessing the provider's support may be found in the EAP folder on our shared drive.

Roles and responsibilities of the Far North West Joint Organisation employees

Certain people within the Far North West Joint Organisation have responsibilities under the PID Act.

Executive Officer

The Executive Officer is responsible for:

- fostering a workplace culture where reporting is encouraged.
- receiving disclosures from public officials
- ensuring there is a system in place for assessing disclosures.
- ensuring the Far North West Joint Organisation complies with this policy and the PID Act
- ensuring that the Far North West Joint Organisation has appropriate systems for:
 - overseeing internal compliance with the PID Act
 - supporting public officials who make voluntary PIDs, including by minimising the risk of detrimental action.
 - implementing corrective action if serious wrongdoing is found to have occurred.
 - complying with reporting obligations regarding allegations or findings of detrimental action
 - complying with yearly reporting obligations to the NSW Ombudsman.

Disclosure officers

Disclosure officers are responsible for:

- receiving reports from public officials
- receiving reports when they are passed on to them by managers.
- ensuring reports are dealt with appropriately.
- ensuring that any oral reports that have been received are recorded in writing.

Managers

The responsibilities of managers include:

- receiving reports from persons that report to them or that they supervise.

- passing on reports they receive to a disclosure officer.

All employees

All employees must:

- report suspected serious wrongdoing or other misconduct.
- use their best endeavours to assist in an investigation of serious wrongdoing if asked to do so by a person dealing with a voluntary PID on behalf of the Far North West Joint Organisation
- treat any person dealing with or investigating reports of serious wrongdoing with respect.

All employees must not take detrimental action against any person who has made, may in the future make, or is suspected of having made, a PID.

How we will deal with voluntary PIDs

How we will acknowledge that we have received a report and keep the person who made it informed

When a disclosure officer in the Far North West Joint Organisation receives a report which is a voluntary PID, or looks like it may be a voluntary PID, the person who made the report will receive the following information:

- You will receive an acknowledgment that the report has been received.
This acknowledgement will:
 - state that the report will be assessed to identify whether it is a PID.
 - state that the PID Act applies to how we deal with the report.
 - provide clear information on how you can access this PID policy.
 - provide you with details of a contact person and available supports.
- If the report is a voluntary PID, we will inform you as soon as possible how we intend to deal with the report. This may include:
 - that we are investigating the serious wrongdoing.
 - that we will refer the report to a different agency (if appropriate) to deal with the voluntary PID. If we do this, we will provide you with details of this referral.
 - If we decide to not investigate the report and to not refer it to another agency for it to be investigated, we will tell you the reasons for this decision. We will also notify the NSW Ombudsman of this decision.
- If we decide to investigate the serious wrongdoing, we will provide you with updates on the investigation at least every three months. During this time, if you would like more frequent updates, you should contact the contact person who was nominated when you made the report.
 - If we investigate the serious wrongdoing, we will provide you with the following information once the investigation is complete:
 - a description of the results of the investigation — that is, we will tell you whether we found that serious wrongdoing took place.
 - information about any corrective action as a result of the investigation/s — this means we will tell you what action we took in relation to the person who engaged in the serious wrongdoing or if the serious wrongdoing was by our agency, what we have put in place to address that serious wrongdoing.
 - Corrective action could include taking disciplinary action against someone or changing the practices, policies, and procedures that we have in place which led to the serious wrongdoing.
- There may be some details about both the findings made as a result of the investigation and the corrective action taken that cannot be revealed to you. We will always balance the right of a person who makes a report to know the outcome of that report, with other legal obligations we have.
- If you have made an anonymous report, in many cases we may not be able to provide this information to you.

Once a report that may be a voluntary PID is received we will look at the information contained in the report to see if it has the features of a voluntary PID.

This assessment is undertaken to identify whether the report is a voluntary PID or another type of disclosure, and to make sure that the right steps are followed.

If it is a voluntary PID, we will ensure that we comply with the requirements in the PID Act.

Ceasing to deal with a report as a voluntary PID

The Far North West Joint Organisation may stop dealing with a voluntary PID because it is not actually a voluntary PID (meaning it does not have all the features of a PID).

If we do so will provide the reasons for our action to the maker of the report.

If a report is not a voluntary PID

Even if the report is not a voluntary PID, it will still need to be dealt with in a manner consistent with our internal complaints or grievance handling process or through an alternate process.

If the report is not a voluntary PID, we will let you know that the PID Act does not apply to the report and how we will deal with the concerns raised in the report.

If you are not happy with this assessment or otherwise disagree with it, you can raise it with the person who has communicated the outcome with you or a disclosure officer, request an internal review or request that the matter be conciliated. Our organisation can, but does not have to, request the NSW Ombudsman to conciliate the matter.

Processes and Protections in relation to a voluntary PID

If the report is a voluntary PID:

- In most cases we will conduct an investigation to make findings about whether the serious wrongdoing disclosed in the report occurred, who was involved, who was responsible, and whether the people involved, or the agency engaged, in serious wrongdoing. There may be circumstances where we believe an investigation is not warranted — for example, if the conduct has previously been investigated.
- There may also be circumstances where we decide that the report should be referred to another agency, such as an integrity agency. For example, reports concerning possible corrupt conduct may be required to be reported to the ICAC in accordance with section 11 of the [Independent Commission Against Corruption Act 1988](#).
- Before referring a matter, we will discuss the referral with the other agency, and we will provide you with details of the referral and a contact person within the other agency.
- If we decide not to investigate a report and to not refer the matter to another agency, we must let you know the reasons for this and notify the NSW Ombudsman.
- In all circumstances the processes involved in an investigation pathway will be provided to the report maker.

How we will protect the confidentiality of the maker of a voluntary PID

We understand that people who make voluntary PIDs may want their identity and the fact that they have made a report to be confidential.

Under the PID Act, information tending to identify a person as the maker of a voluntary PID (known as identifying information) is not to be disclosed by a public official or an agency.

There are certain circumstances under the PID Act that allow for the disclosure of identifying information. These include:

- where the person consents in writing to the disclosure
- where it is generally known that the person is the maker of the voluntary PID because of their voluntary self-identification as the maker.
- when the public official or we reasonably consider it necessary to disclose the information to protect a person from detriment
- where it is necessary the information be disclosed to a person whose interests are affected by the disclosure
- where the information has previously been lawfully published

- when the information is disclosed to a medical practitioner or psychologist for the purposes of providing medical or psychiatric care, treatment or counselling to the individual disclosing the information.
- when the information is disclosed for the purposes of proceedings before a court or tribunal
- when the disclosure of the information is necessary to deal with the disclosure effectively
- if it is otherwise in the public interest to disclose the identifying information.

We will not disclose identifying information unless it is necessary and authorised under the PID Act and we will put in place steps to keep the identifying information of the maker and the fact that a report has been made confidential.

It may, however, not be possible for us to maintain complete confidentiality while we progress the investigation, but we will do all that we practically can to not unnecessarily disclose information from which the maker of the report can be identified. We will do this through the following actions:

- We will limit the number of people who are aware of the maker's identity or information that could identify them.
- If we must disclose information that may identify the maker of the PID, we will still not disclose the actual identity of the maker of the PID, unless we have their consent to do so.
- We will ensure that any person who does know the identity of the maker of a PID is reminded that they have a legal obligation to keep their identity confidential.
- We will ensure that only authorised persons have access to emails, files or other documentation that contain information about the identity of the maker.
- We will undertake an assessment to determine if anyone is aware of the maker's identity and if those persons have a motive to cause detrimental action to be taken against the maker or impede the progress of the investigation.
- We will provide information to the maker of the PID about the importance of maintaining confidentiality and advising them how best to protect their identity, for example, by telling them not to discuss their report with other staff.

If confidentiality cannot be maintained or is unlikely to be maintained, we will:

- advise the person whose identity may become known.
- update the agency's risk assessment and risk management plan.
- implement strategies to minimise the risk of detrimental action.
- provide additional supports to the person who has made the PID.
- remind persons who become aware of the identifying information of the consequences for failing to maintain confidentiality and that engaging in detrimental action is a criminal offence and may also be a disciplinary matter.

How the Far North West Joint Organisation will assess and minimise the risk of detrimental action.

We will not tolerate any detrimental action being taken by any person against a person who has made a PID, investigators, witnesses, or the person the report is about.

We will assess and take steps to mitigate detrimental action from being taken against the maker of a voluntary PID, the person whose conduct is the subject of a PID, investigators and witnesses.

We will take steps to assess and minimise the risk of detrimental action by:

- explaining that a risk assessment will be undertaken, and a risk management plan will be created (including reassessing the risk throughout the entirety of the matter)
- providing details of the unit/role that will be responsible for undertaking a risk assessment.
- explaining the approvals for risk assessment and the risk management plan, that is, rank or role of the person who has final approval.
- explaining how the agency will communicate with the maker to identify risks.
- listing the protections that will be offered, that is, the agency will discuss protection options with the maker which may including remote working or approved leave for the duration of the investigation.
- outlining what supports will be available.

Further information on assessing the risk of detrimental action is found in the Ombudsman's guideline [Assessing and managing the risk of detrimental action](#).

Detrimental action against a person is an act or omission that causes, comprises, involves, or encourages detriment to a person or a threat of detriment to a person (whether express or implied). Detriment to a person includes:

- injury, damage, or loss
- property damage
- reputational damage
- intimidation, bullying or harassment.
- unfavourable treatment in relation to another person's job
- discrimination, prejudice, or adverse treatment
- disciplinary proceedings or disciplinary action, or
- any other type of disadvantage.

Detrimental action does not include:

- lawful action taken by a person or body to investigate serious wrongdoing or other misconduct.
- the lawful reporting or publication of a finding of serious wrongdoing or other misconduct
- the lawful making of adverse comment, resulting from investigative action.
- the prosecution of a person for a criminal offence
- reasonable management action taken by someone in relation to a person who made or may make a PID. For example, a reasonable appraisal of a PID maker's work performance.

How the Far North West Joint Organisation will deal with allegations of a detrimental action offence.

If we become aware of an allegation that a detrimental action offence has occurred or may occur the organisation / Executive Officer (as appropriate) will:

- take all steps possible to stop the action and protect the person(s)
- take appropriate disciplinary action against anyone that has taken detrimental action.
- refer any evidence of a detrimental action offence to the Commissioner of Police and the ICAC or the Law Enforcement Conduct Commission (whichever is applicable)
- notify the NSW Ombudsman about the allegation of a detrimental action offence being committed.

Support will be provided in accordance with our risk assessment and management processes.

What the Far North West Joint Organisation will do if an investigation finds that serious wrongdoing has occurred

If, after an investigation, it is found that serious wrongdoing or other misconduct has occurred, we will take the most appropriate action to address that wrongdoing or misconduct.

This is also known as corrective action.

In most instances the commissioning of an investigation, its terms of reference, response and action processes will be managed by the Executive Officer.

Corrective action can include:

- a formal apology
- improving internal policies to adequately prevent and respond to similar instances of wrongdoing.
- providing additional education and training to staff where required
- taking employment action against persons involved in the wrongdoing (such as termination of employment, relocation, a caution, or reprimand)
- payment of compensation to people who have been affected by serious wrongdoing or other misconduct.

Review and dispute resolution.

Internal review

People who make voluntary PIDs can seek internal review of the following decisions made by the Far North West Joint Organisation that relate to the Far North West Joint Organisation determining that:

- it is not required to deal with the report as a voluntary PID.
- it will stop dealing with the report because we decided it was not a voluntary PID.
- it will not investigate the serious wrongdoing and not refer the report to another agency.
- it will cease investigating the serious wrongdoing without either completing the investigation or referring the report to another agency for investigation.

The Far North West Joint Organisation will ensure internal reviews are conducted in compliance with the PID Act.

If a report maker wishes to lodge an application for an internal review in regard to the above the report maker must apply in writing within 28 days of being informed of our decision.

The application should state the reasons why you consider our decision should not have been made. You may also submit any other relevant material with your application.

Applications should be sent to eo@farnorthwestjo.nsw.gov.au or and will be dealt with within 28 days of receipt.

Voluntary dispute resolution

If a dispute arises between us and a person who has made a report which is, or may be, a voluntary PID, we may request the NSW Ombudsman to conciliate the dispute.

Conciliation is a voluntary process and will only be suitable for disputes where we and the maker of the report are willing to resolve the dispute.

Other agency obligations

Record-keeping requirements

The Far North West Joint Organisation must keep full and accurate records with respect to all information received in connection with the PID Act.

This ensures that the Far North West Joint Organisation complies with its obligations under the State Records Act 1998.

Records will be stored both electronically with hard copies scanned for long term storage purposes.

Access will be limited to the Executive Officer and any other staff with sufficient delegated authority.

Reporting of voluntary PIDs and the Far North West Joint Organisation annual return to the Ombudsman

Each year we provide an annual return to the NSW Ombudsman which includes:

- information about voluntary PIDs received by the Far North West Joint Organisation during each return period (yearly with the start date being 1 July)
- action taken by the Far North West Joint Organisation to deal with voluntary PIDs during the return period.
- how the Far North West Joint Organisation promoted a culture in the workplace where PIDs are encouraged.

This report is prepared by the Executive Officer with future reports being made available on our website.

How we will ensure compliance with the PID Act and this policy

Adherence to statutory requirements is a priority for our organisation.

Adherence is an ongoing process and is formally undertaken at predetermined periods – generally at the end of a financial year.

Adherence issues, once identified, will be addressed as an utmost priority.

Statutory compliance is a standing agenda item in audit and risk processes.

Annexure A — Names and contact details of disclosure officers for the Far North West Joint Organisation

| Staff Position | What they investigate | Contact information |
|--------------------------|------------------------------------|---|
| Executive Officer | Any instances of maladministration | Telephone: TBA Writing: 36 Linsley Street Cobar NSW 2835 Email: eo@farnorthwestjo.nsw.gov.au |

Annexure B — List of integrity agencies

| Integrity agency | What they investigate | Contact information |
|---|---|---|
| The NSW Ombudsman | Most kinds of serious maladministration by most agencies and public officials (but not NSW Police, judicial officers or MPs) | Telephone: 1800 451 524 between 9am to 3pm Monday to Friday Writing: Level 24, 580 George Street, Sydney NSW 2000 Email: info@ombo.nsw.gov.au |
| The Auditor-General | Serious and substantial waste of public money by auditable agencies | Telephone: 02 9275 7100 Writing: GPO Box 12, Sydney NSW 2001 Email: governance@audit.nsw.gov.au |
| Independent Commission Against Corruption | Corrupt conduct | Telephone: 02 8281 5999 or toll free on 1800 463 909 (callers outside Sydney) between 9am and 3pm, Mon. to Friday Writing: GPO Box 500, Sydney NSW 2001 or faxing 02 9264 5364 Email: icac@icac.nsw.gov.au |
| The Inspector of the Independent Commission Against Corruption | Serious maladministration by the ICAC or the ICAC officers | Telephone: 02 9228 3023 Writing: PO Box 5341, Sydney NSW 2001 Email: oiicac_executive@oiicac.nsw.gov.au |
| The Law Enforcement Conduct Commission | Serious maladministration by the NSW Police Force or the NSW Crime Commission | Telephone: 02 9321 6700 or 1800 657 079 Writing: GPO Box 3880, Sydney NSW 2001 Email: contactus@lecc.nsw.gov.au |
| The Inspector of the Law Enforcement Conduct Commission | Serious maladministration by the LECC and LECC officers | Telephone: 02 9228 3023 Writing: GPO Box 5341, Sydney NSW 2001 Email: oilc_executive@oilc.nsw.gov.au |
| Office of the Local Government | LG pecuniary interest issues | Email: olg@olg.nsw.gov.au |
| The Privacy Commissioner | Privacy contraventions | Telephone: 1800 472 679 Writing: GPO Box 7011, Sydney NSW 2001 Email: ipcinfo@ipc.nsw.gov.au |
| The Information Commissioner | Government information contraventions | Telephone: 1800 472 679 Writing: GPO Box 7011, Sydney NSW 2001 Email: ipcinfo@ipc.nsw.gov.au |



FAR NORTH WEST

JOINT ORGANISATION

Voting Representative Expenses and Facilities Policy

November 2025

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Meeting of Expenses Generally

It is has been agreed that travel associated with attendance at all meeting of the Far North West Joint Organisation will be met by each of the member Councils in respective of their representative and as such no payment will be required.

It has also been agreed that each member Council will make their facilities available for the conduct of meetings of Joint Organisation Meetings subject to no ancillary costs being incurred.

This Policy will only come into effect when voting delegates and /or the Chairperson incur expenses not met by their Council.

Given the training needs and attendance at conferences will generally be required for voting delegates in their role as Mayor it is not anticipated that the utilisation of this policy will be extensive.

Notwithstanding the above this policy has been prepared in accordance with the provisions of sections 252 and 253 of the Local Government to enable the payment of expenses and provision of facilities to be undertaken when required.

Policy summary

This policy enables the reasonable and appropriate reimbursement of expenses and provision of facilities to voting representatives to help them undertake their civic duties.

It ensures accountability and transparency, and seeks to align voting representatives' expenses and facilities with community expectations. Voting representatives must not obtain private or political benefit from any expense or facility provided under this policy.

The policy has been prepared in accordance with the *Local Government Act 1993* (the Act) and *Local Government (General) Regulation 2005* (the Regulation), and complies with the Office of Local Government's Guidelines for the payment of expenses and provision of facilities to Mayors and Councillors in NSW. In the case of Joint Organisations this refers to Chairpersons and Voting Representatives. The policy sets out the maximum amounts the board will pay for specific expenses and facilities. Expenses not explicitly addressed in this policy will not be paid or reimbursed.

The main expenses and facilities are summarised in the table below. All monetary amounts are exclusive of GST.

| Expense or facility | Maximum amount | Frequency |
|---|---|----------------|
| General travel expenses | \$1000.00 per voting representative \$2000.00 for the chairperson | Per year |
| Interstate, overseas and long distance intrastate travel expenses | Included in Above | Per year |
| Accommodation and meals | As per the NSW Crown Employees (Public Service Conditions of Employment) Reviewed Award 2009, adjusted annually | Per meal/night |
| Professional development | \$1000.00 per voting representative | Per year |
| Conferences and seminars | \$3000.00 total for all voting representatives | Per year |
| ICT expenses | \$500.00 per voting representative | Per year |
| Carer expenses | \$750.00 per voting representative | Per year |
| Home office expenses | \$250.00 per voting representative | Per year |
| Postage stamps | | Not relevant |
| Christmas or festive cards | | Not relevant |
| Access to facilities in a Voting Representative common room | | Not relevant |
| Board vehicle and fuel card | | Not relevant |
| Reserved parking space at Board offices | | Not relevant |
| Furnished office | | Not relevant |
| Number of exclusive staff supporting Chairperson and Voting Representatives | | Not relevant |

Additional costs incurred by a voting representative in excess of these limits are considered a personal expense that is the responsibility of the voting representative.

Voting representatives must provide claims for reimbursement within three (3) months of an expense being incurred. Claims made after this time cannot be approved.

Detailed reports on the provision of expenses and facilities to voting delegates will be publicly tabled at a board meeting every six months and published in full on the Board's website. These reports will include expenditure summarised by individual voting representative and as a total for all voting representatives.

Part A – Introduction

1. Introduction

- 1.1. The provision of expenses and facilities enables voting representatives to fulfil their civic duties as the elected delegates of the Far North West Joint Organisation.
- 1.2. The community is entitled to know the extent of expenses paid to voting representatives, as well as the facilities provided.
- 1.3. The purpose of this policy is to clearly state the facilities and support that are available to voting representatives to assist them in fulfilling their civic duties.
- 1.4. Joint Organisation staff are empowered to question or refuse a request for payment from a voting representative when it does not accord with this policy.
- 1.5. Not Applicable To Joint Organisations

2. Policy objectives

- 2.1. The objectives of this policy are to:
 - enable the reasonable and appropriate reimbursement of expenses incurred by voting representatives while undertaking their civic duties
 - enable facilities of a reasonable and appropriate standard to be provided to voting representatives to support them in undertaking their civic duties
 - ensure accountability and transparency in reimbursement of expenses and provision of facilities to voting representatives
 - ensure facilities and expenses provided to voting representatives to meet community expectations
 - support a diversity of representation
 - fulfil the board's statutory responsibilities.

3. Principles

- 3.1. The Board commits to the following principles:
 - **Proper conduct:** voting representatives and staff acting lawfully and honestly, exercising care and diligence in carrying out their functions
 - **Reasonable expenses:** providing for voting representatives to be reimbursed for expenses reasonably incurred as part of their role as voting representative
 - **Participation and access:** enabling people from diverse backgrounds, underrepresented groups, those in carer roles and those with special needs to serve as a voting representative
 - **Equity:** there must be equitable access to expenses and facilities for all voting representatives
 - **Appropriate use of resources:** providing clear direction on the appropriate use of the Board's resources in accordance with legal requirements and community expectations
 - **Accountability and transparency:** clearly stating and reporting on the expenses and facilities provided to voting representatives.

4. Private or political benefit

- 4.1. Voting representatives must not obtain private or political benefit from any expense or facility provided under this policy.
- 4.2. Private use of board equipment and facilities by voting representatives may occur from time to time. For example, telephoning home to advise that a board meeting will run later than expected.
- 4.3. Such incidental private use does not require a compensatory payment back to the Board.
- 4.4. Voting representatives should avoid obtaining any greater private benefit from the Board than an incidental benefit. Where there are unavoidable circumstances and more substantial private use of board facilities does occur, voting representatives must reimburse the board.
- 4.5. Campaigns for re-election are considered to be a political benefit. The following are examples of what is considered to be a political interest during a re-election campaign:
 - production of election material
 - use of board resources and equipment for campaigning
 - use of official board letterhead, publications, websites or services for political benefit
 - fundraising activities of political parties or individuals, including political fundraising events.

Part B – Expenses

5. General expenses

- 5.1. All expenses provided under this policy will be for a purpose specific to the functions of holding civic office. Allowances for general expenses are not permitted under this policy.
- 5.2. Expenses not explicitly addressed in this policy will not be paid or reimbursed.

6. Specific expenses

General travel arrangements and expenses

- 6.1. All travel by voting representatives should be undertaken using the most direct route and the most practicable and economical mode of transport.
- 6.2. Each voting representative may be reimbursed up to a total of \$1000.00 per year, and the chairperson may be reimbursed up to a total of \$2000.00 per year, for travel expenses incurred while undertaking official business or professional development or attending approved conferences and seminars within NSW. This includes reimbursement:
 - for public transport fares
 - for the use of a private vehicle or hire car
 - for parking costs for board and other meetings
 - for tolls
 - by Cabcharge card or equivalent
 - for documented ride-share programs, such as Uber, where tax invoices can be issued.
- 6.3. Allowances for the use of a private vehicle will be reimbursed by kilometre at the rate contained in the Local Government (State) Award.
- 6.4. Voting representatives seeking to be reimbursed for use of a private vehicle must keep a log book recording the date, distance and purpose of travel being claimed. Copies of the relevant log book contents must be provided with the claim.

Interstate, overseas and long distance intrastate travel expenses

- 6.5. Given the Board's location near an interstate border, travel to Queensland will be considered as general travel. Arrangements and expenses for this travel will be governed by Clauses 6.1-6.4].
- 6.6. In accordance with Section 4, the board will scrutinise the value and need for voting representatives to undertake overseas travel. Boards should avoid interstate, overseas and long distance intrastate trips unless direct and tangible benefits can be established for the board and the local community. This includes travel to sister and friendship cities.
- 6.7. Total interstate, overseas and long distance intrastate travel expenses for all voting representatives will be capped at a maximum of \$3000.00 per year. This amount will be set aside in the Board's annual budget.
- 6.8. Voting representatives seeking approval for any interstate and long distance intrastate travel must submit a case to, and obtain the approval of, the executive officer prior to travel.
- 6.9. Voting representatives seeking approval for any overseas travel must submit a case to, and obtain the approval of, a full board meeting prior to travel.
- 6.10. The case should include:
 - objectives to be achieved in travel, including an explanation of how the travel aligns with current board priorities and business, the community benefits which will accrue as a result, and its relevance to the exercise of the voting representative's civic duties
 - who is to take part in the travel
 - duration and itinerary of travel
 - a detailed budget including a statement of any amounts expected to be reimbursed by the participant/s.
- 6.11. For interstate and long distance intrastate journeys by air of less than three hours, the class of air travel is to be economy class.
- 6.12. For interstate journeys by air of more than three hours, the class of air travel may be premium economy.
- 6.13. For international travel, the class of air travel is to be premium economy if available. Otherwise, the class of travel is to be economy.
- 6.14. Bookings for approved air travel are to be made through the executive officer's office.
- 6.15. For air travel that is reimbursed as board business, voting representatives will not accrue points from the airline's frequent flyer program. This is considered a private benefit.

Travel expenses not paid by the Board

- 6.16. The Board will not pay any traffic or parking fines or administrative charges for road toll accounts.

Accommodation and meals

- 6.17. In circumstances where it would introduce undue risk for a voting representative to travel to or from official business in the late evening or early morning, reimbursement of costs for accommodation and meals on the night before or after the meeting may be approved by the executive officer. This includes where a meeting finishes later than 9.00pm or starts earlier than 7.00am and the voting representative lives more than 50 kilometres from the meeting location.
- 6.18. The Board will reimburse costs for accommodation and meals while voting representatives are undertaking prior approved travel or professional development outside the FNWJO area.
- 6.19. The daily limits for accommodation and meal expenses within Australia are to be consistent with those set out in Part B Monetary Rates of the NSW Crown Employees (Public Service Conditions of Employment) Reviewed Award 2009, as adjusted annually.
- 6.20. The daily limits for accommodation and meal expenses outside Australia are to be determined in advance by the executive officer, being mindful of Clause 6.19.
- 6.21. Voting representatives will not be reimbursed for alcoholic beverages.

Refreshments for board-related meetings

- 6.22. Appropriate refreshments will be available for board meetings, board committee meetings, voting representatives' briefings, approved meetings and engagements, and official board functions as approved by the executive officer.
- 6.23. As an indicative guide for the standard of refreshments to be provided at board-related meetings, the executive officer must be mindful of Part B Monetary Rates of the NSW Crown Employees (Public Service Conditions of Employment) Reviewed Award 2009, as adjusted annually.

Professional development

- 6.24. The Board will set aside \$1000.00 per voting representative annually in its budget to facilitate professional development of voting representatives through programs, training, education courses and membership of professional bodies.
- 6.25. In the first year of a new board term, the Board will provide a comprehensive induction program for all voting representatives which considers any guidelines issued by the Office of Local Government (OLG). The cost of the induction program will be in addition to the ongoing professional development funding.
- 6.26. Annual membership of professional bodies will only be covered where the membership is relevant to the exercise of the voting representative's civic duties, the voting representative actively participates in the body and the cost of membership is likely to be fully offset by savings from attending events as a member.
- 6.27. Approval for professional development activities is subject to a prior written request to the executive officer outlining the:
- details of the proposed professional development
 - relevance to board priorities and business
 - relevance to the exercise of the voting representative's civic duties.
- 6.28. In assessing a voting representative request for a professional development activity, the executive officer must consider the factors set out in Clause 6.27, as well as the cost of the professional development in relation to the voting representative's remaining budget.

Conferences and seminars

- 6.29. The Board is committed to ensuring its voting representatives are up to date with contemporary issues facing the board and the community, and local government in NSW.
- 6.30. The Board will set aside a total amount of \$3000.00 annually in its budget to facilitate voting representatives' attendance at conferences and seminars. This allocation is for all voting representatives. The executive officer will ensure that access to expenses relating to conferences and seminars is distributed equitably.
- 6.31. Approval to attend a conference or seminar is subject to a written request to the executive officer. In assessing a voting representative's request, the executive officer must consider factors including the:
- relevance of the topics and presenters to current board priorities and business and the exercise of the voting representative's civic duties
 - cost of the conference or seminar in relation to the total remaining budget.
- 6.32. The Board will meet the reasonable cost of registration fees, transportation and accommodation associated with attendance at conferences approved by the executive officer. The Board will also meet the reasonable cost of meals when they are not included in the conference fees. Reimbursement for accommodation and meals not included in the conference fees will be subject to Clauses 6.18-6.21.

Information and communications technology (ICT) expenses

- 6.33. The Board will provide or reimburse voting representatives for expenses associated with appropriate ICT devices and services up to a limit of \$500.00 per annum for each voting

representative. This may include mobile phones and tablets, mobile phone and tablet services and data, and home internet costs.

- 6.34. Reimbursements will be made only for communications devices and services used for voting representatives to undertake their civic duties, such as:
- receiving and reading board business papers
 - relevant phone calls and correspondence
 - diary and appointment management.
- 6.35. Voting representatives may seek reimbursement for applications on their mobile electronic communication device that are directly related to their duties as a voting representative, within the maximum limit.

Special requirement and carer expenses

- 6.36. The Board encourages wide participation and interest in civic office. It will seek to ensure board premises and associated facilities are accessible, including provision for sight or hearing impaired voting representatives and those with other disabilities.
- 6.37. Transportation provisions outlined in this policy will also assist voting representatives who may be unable to drive a vehicle.
- 6.38. In addition to the provisions above, the executive officer may authorise the provision of reasonable additional facilities and expenses in order to allow a voting representative with a disability to perform their civic duties.
- 6.39. Voting representatives who are the principal carer of a child or other elderly, disabled and/or sick immediate family member will be entitled to reimbursement of carer's expenses up to a maximum of \$750.00 per annum for attendance at official business, plus reasonable travel from the principal place of residence.
- 6.40. Child care expenses may be claimed for children up to and including the age of 16 years where the carer is not a relative.
- 6.41. In the event of caring for an adult person, voting representatives will need to provide suitable evidence to the executive officer that reimbursement is applicable. This may take the form of advice from a medical practitioner.

Home office expenses

- 6.42. Each voting representative may be reimbursed up to \$250.00 per year for costs associated with the maintenance of a home office, such as minor items of consumable stationery and printer ink cartridges.

7. Insurances

- 7.1. In accordance with Section 382 of the Local Government Act, the board is insured against public liability and professional indemnity claims. Voting representatives are covered by the insurances held by their Council.
- 7.2. Insurance protection is only provided if a claim arises out of or in connection with the voting representative's performance of his or her civic duties, or exercise of his or her functions as a voting representative. All insurances are subject to any limitations or conditions set out in the policies of insurance.
- 7.3. The Board shall pay the insurance policy excess in respect of any claim accepted by the board's insurers, whether defended or not.
- 7.4. Appropriate travel insurances will be provided for any voting representatives travelling on approved interstate and overseas travel on board business.

8. Legal assistance

- 8.1. The Board may, if requested, indemnify or reimburse the reasonable legal expenses of:
 - a voting representative defending an action arising from the performance in good faith of a function under the Local Government Act provided that the outcome of the legal proceedings is favourable to the voting representative
 - a voting representative defending an action in defamation, provided the statements complained of were made in good faith in the course of exercising a function under the Act and the outcome of the legal proceedings is favourable to the voting representative
 - a voting representative for proceedings before an appropriate investigative or review body, provided the subject of the proceedings arises from the performance in good faith of a function under the Act and the matter has proceeded past any initial assessment phase to a formal investigation or review and the investigative or review body makes a finding substantially favourable to the voting representative.
- 8.2. In the case of a code of conduct complaint made against a voting representative, legal costs will only be made available where the matter has been referred by the executive officer to a conduct reviewer and the conduct reviewer has commenced a formal investigation of the matter and makes a finding substantially favourable to the voting representative.
- 8.3. Legal expenses incurred in relation to proceedings arising out of the performance by a voting representative of his or her functions under the Act are distinguished from expenses incurred in relation to proceedings arising merely from something that a voting representative has done during his or her term in office. For example, expenses arising from an investigation as to whether a voting representative acted corruptly would not be covered by this section.
- 8.4. The Board will not meet the legal costs:
 - of legal proceedings initiated by a voting representative under any circumstances
 - of a voting representative seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation
 - for legal proceedings that do not involve a voting representative performing their role as a voting representative.
- 8.5. Reimbursement of expenses for reasonable legal expenses must have Board approval by way of a resolution at a board meeting prior to costs being incurred.

Part C – Facilities

9. General facilities for all voting representatives

Facilities

- 9.1. The Board will provide the following facilities to voting representatives to assist them to effectively discharge their civic duties:
 - access to shared car parking spaces while attending board offices on official business
 - personal protective equipment for use during site visits
 - a name badge which may be worn at official functions, indicating that the wearer holds the office of a voting representative and/or chairperson or deputy chairperson.
- 9.2. Voting representatives may book meeting rooms for official business in a specified board building at no cost. Rooms may be booked through the executive officer or the General Manager of the Council which owns the room..
- 9.3. The provision of facilities will be of a standard deemed by the executive officer as appropriate for the purpose.

Stationery

- 9.4. The Board will provide the following stationery to voting representatives each year, if requested:
- letterhead, to be used only for correspondence associated with civic duties
 - business cards
- 9.5. This Section is not Applicable to Joint Organisations.

Administrative support

- 9.6. The Board will provide administrative support to voting representatives to assist them with their civic duties only. Administrative support may be provided the executive officer or their delegate.
- 9.7. As per Section 4, staff are expected to assist voting representatives with civic duties only, and not assist with matters of personal or political interest, including campaigning.

10. Additional facilities for the Chairperson

This section is not applicable to the Far North West Joint Organisation.

Part D – Processes

11. Approval, payment and reimbursement arrangements

- 11.1. Expenses should only be incurred by voting representatives in accordance with the provisions of this policy.
- 11.2. Approval for incurring expenses, or for the reimbursement of such expenses, should be obtained before the expense is incurred.
- 11.3. Up to the maximum limits specified in this policy, approval for the following may be sought after the expense is incurred:
- local travel relating to the conduct of official business
 - carer costs
 - ICT expenditure.
- 11.4. Final approval for payments made under this policy will be granted by the executive officer or their delegate.

Direct payment

- 11.5. The Board may approve and directly pay expenses. Requests for direct payment must be submitted to the Executive Officer for assessment against this policy using the prescribed form, with sufficient information and time to allow for the claim to be assessed and processed.

Reimbursement

- 11.6. All claims for reimbursement of expenses incurred must be made on the prescribed form, supported by appropriate receipts and/or tax invoices and be submitted to the Executive Officer.

Advance payment

- 11.7. The Board may pay a cash advance for voting representatives attending approved conferences, seminars or professional development.
- 11.8. The maximum value of a cash advance is \$100.00 per day of the conference, seminar or professional development to a maximum of \$300.00.

- 11.9. Requests for advance payment must be submitted to the Executive Officer for assessment against this policy using the prescribed form with sufficient information and time to allow for the claim to be assessed and processed.
- 11.10. Voting representatives must fully reconcile all expenses against the cost of the advance within one month of incurring the cost and/or returning home. This includes providing to the board:
- a full reconciliation of all expenses including appropriate receipts and/or tax invoices
 - reimbursement of any amount of the advance payment not spent in attending to official business or professional development.

Notification

- 11.11. If a claim is approved, the board will make payment directly or reimburse the voting representative through accounts payable.
- 11.12. If a claim is refused, the board will inform the voting representative in writing that the claim has been refused and the reason for the refusal.

Reimbursement to the board

- 11.13. If the board has incurred an expense on behalf of a voting representative that exceeds a maximum limit, exceeds reasonable incidental private use or is not provided for in this policy:
- The board will invoice the voting representative for the expense
 - the voting representative will reimburse the board for that expense within 14 days of the invoice date.
- 11.14. If the voting representative cannot reimburse the board within 14 days of the invoice date, they are to submit a written explanation to the executive officer. The executive officer may elect to deduct the amount from the voting representative's allowance.

Timeframe for reimbursement

- 11.15. Unless otherwise specified in this policy, voting representatives must provide all claims for reimbursement within three months of an expense being incurred. Claims made after this time cannot be approved.

12. Disputes

- 12.1. If a voting representative disputes a determination under this policy, the voting representative should discuss the matter with the executive officer.
- 12.2. If the voting representative and the executive officer cannot resolve the dispute, the voting representative may submit a notice of motion to a board meeting seeking to have the dispute resolved.

13. Return or retention of facilities

- 13.1. All unexpended facilities or equipment supplied under this policy are to be relinquished immediately upon a voting representative or chairperson ceasing to hold office or at the cessation of their civic duties.
- 13.2. Should a voting representative desire to keep any equipment allocated by the board, then this policy enables the voting representative to make application to the executive officer to purchase any such equipment. The executive officer will determine an agreed fair market price or written down value for the item of equipment.
- 13.3. The prices for all equipment purchased by voting representatives under Clause 13.2 will be recorded in the Board's annual report.

14. Publication

- 14.1. This policy will be published on the board's website.

15. Reporting

- 15.1. The Board will report on the provision of expenses and facilities to voting representatives as required in the Act and Regulations.
- 15.2. Detailed reports on the provision of expenses and facilities to voting representatives will be publicly tabled at a board meeting every six months and published in full on the board's website. These reports will include expenditure summarised by an individual voting representative and as a total for all voting representatives.

16. Auditing

- 16.1. The operation of this policy, including claims made under the policy, will be included in the board's audit program and an audit undertaken at least every two years.

17. Breaches

- 17.1. Suspected breaches of this policy are to be reported to the executive officer.
- 17.2. Alleged breaches of this policy shall be dealt with by following the processes outlined for breaches of the Code of Conduct, as detailed in the Code and in the Procedures for the Administration of the Code.

PART E – Appendices

Appendix I: Related legislation, guidance and policies

Relevant legislation and guidance:

- Local Government Act 1993, Sections 252 and 253
- Local Government (General) Regulation 2005, Clauses 217 and 403
- Guidelines for the payment of expenses and the provision of facilities for Chairpersons and Voting Representatives in NSW, 2009
- Local Government Circular 09-36 Guidelines for Payment of Expenses and Facilities
- Local Government Circular 05-08 legal assistance for Voting Representatives and Board Employees.

Related Board policies:

- Code of Conduct

Appendix II: Definitions

The following definitions apply throughout this policy.

| Term | Definition |
|---------------------------------|---|
| accompanying person | Means a spouse, partner or de facto or other person who has a close personal relationship with or provides carer support to a voting representative |
| appropriate refreshments | Means food and beverages, excluding alcohol, provided by the board to support voting representatives undertaking official business |
| Act | Means the <i>Local Government Act 1993</i> (NSW) |
| clause | Unless stated otherwise, a reference to a clause is a reference to a clause of this policy |
| Code of Conduct | Means the Code of Conduct adopted by the Board or the Model Code if none is adopted |
| Voting Representative | Means a person elected or appointed to civic office as a member of the governing body of the board who is not suspended, including the chairperson |
| Executive Officer | Means the executive officer of the Board and includes their delegate or authorised representative |
| incidental personal use | Means use that is infrequent and brief and use that does not breach this policy or the Code of Conduct |
| long distance intrastate travel | Means travel to other parts of NSW of more than three hours duration by private vehicle |
| maximum limit | Means the maximum limit for an expense or facility provided in the text and summarised in Appendix 1 |
| NSW | New South Wales |
| official business | Means functions that the chairperson or voting representatives are required or invited to attend to fulfil their legislated role and responsibilities for the board or result in a direct benefit for the board and/or for the local government area, and includes: <ul style="list-style-type: none"> • meetings of the board and committees of the whole • meetings of committees facilitated by the board • civic receptions hosted or sponsored by the board • meetings, functions, workshops and other events to which attendance by a voting representative has been requested or approved by the board |
| professional development | Means a seminar, conference, training course or other development opportunity relevant to the role of a voting representative or the chairperson |
| Regulation | Means the <i>Local Government (General) Regulation 2005</i> (NSW) |
| Year | Means the financial year, that is the 12 month period commencing on 1 July each year |

Far North West Joint Organisation

General Purpose Financial Statements

for the year ended 30 June 2025

Public Notice – Presentation of Financial Statements

Public notice – Presentation of financial statements

as per Section 418 (3) of the Local Government Act.

In accordance with Section 418 (3) of the *Local Government Act 1993 (NSW)*, Far North West Joint Organisation advises that the ordinary Council meeting to be held on 03/11/2025 will include the presentation of the audited Financial Statements and the Auditor's Reports for the year ending 30/06/2025.

A summary of the Financial Statements is provided below.

| | 2025 \$ | 2024 \$ |
|---|------------------|------------------|
| Income Statement | | |
| Total income from continuing operations | 2,321,985 | 1,737,442 |
| Total expenses from continuing operations excluding depreciation, amortisation and impairment of non-financial assets | 2,619,199 | 1,925,683 |
| Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets | (297,214) | (188,241) |
| Net operating result for the year | (297,214) | (188,241) |
| Net operating result before grants and contributions provided for capital purposes | (297,214) | (188,241) |
| Statement of Financial Position | | |
| Total current assets | 3,930,661 | 3,474,790 |
| Total current liabilities | (2,228,751) | (1,475,666) |
| Total equity | 1,701,910 | 1,999,124 |
| Other financial information | | |
| Unrestricted current ratio (times) | 13.78 | 29.07 |
| Operating performance ratio (%) | (12.80)% | (10.83)% |
| Rates and annual charges outstanding ratio (%) | 8.76% | 105.12% |
| Own source operating revenue ratio (%) | 7.73% | 11.53% |
| Cash expense cover ratio (months) | 15.85 | 14.62 |

In accordance with Section 420 of the *Local Government Act 1993 (NSW)*, any person may make a submission in writing to Council with respect to the Council's Audited Financial Statements or the Auditor's Reports.

Copies of the Audited Financial Statements and the Auditor's Reports may be inspected at:

Internet: www.farnorthwestjo.nsw.gov.au

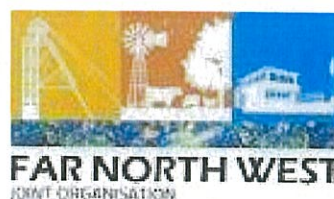
Locations: 36 Linsley St Cobar NSW 2835

Submissions close one week after the above public meeting has been held.

Far North West Joint Organisation

GENERAL PURPOSE FINANCIAL STATEMENTS

for the year ended 30 June 2025



Far North West Joint Organisation

General Purpose Financial Statements

for the year ended 30 June 2025

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Overview

Far North West Joint Organisation is constituted under the Local Government Act 1993 (NSW) and has its principal place of business at:

36 Linsley St
Cobar NSW 2835

Through the use of the internet, we have ensured that our reporting is timely, complete and available at minimum cost. All press releases, financial statements and other information are publicly available on our website:
<https://www.farnorthwestjo.nsw.gov.au/>

Far North West Joint Organisation

General Purpose Financial Statements

for the year ended 30 June 2025

Statement by Members of the Board and Management pursuant to Section 413(2)(c) of the Local Government Act 1993 (NSW) (as amended)

The attached General Purpose Financial Statements have been prepared in accordance with:

- the *Local Government Act 1993* (NSW) (as amended) and the regulations made thereunder,
- the Australian Accounting Standards – Simplified Disclosures and other pronouncements of the Australian Accounting Standards Board
- the Joint Organisations Supplement to the Local Government Code of Accounting Practice and Financial Reporting.


To the best of our knowledge and belief, these statements:

- present fairly the JO's operating result and financial position for the period
- accord with JO's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of the Board of Far North West Joint Organisation made on 25 July 2025.


Jarrod Marsden
Chairperson
25 July 2025


Lachlan Ford
Voting Representative Board Member
25 July 2025


Ross Earl
Executive Officer
25 July 2025

Far North West Joint Organisation

Statement of Income and Accumulated Surplus

for the year ended 30 June 2025

| \$ | Notes | 2025 | 2024 |
|--|-------|------------------|------------------|
| Income | | | |
| Member Council contributions | B1-1 | 60,000 | 37,207 |
| Other income | B1-2 | 22,027 | 23,833 |
| Grants and contributions provided for operating purposes | B1-3 | 2,142,492 | 1,537,139 |
| Interest and investment income | B1-4 | 97,466 | 139,263 |
| Total income | | 2,321,985 | 1,737,442 |
| Expenses | | | |
| Employee benefits and on-costs | B2-1 | 261,016 | 216,208 |
| Operating expenses | B2-2 | 2,358,183 | 1,709,475 |
| Total expenses | | 2,619,199 | 1,925,683 |
| Operating result from continuing operations excluding depreciation, amortisation and impairment of non-financial assets | | (297,214) | (188,241) |
| Net operating result for the year | | (297,214) | (188,241) |
| Accumulated surplus at 1 July | | 1,999,124 | 2,187,365 |
| Net operating result for the period | | (297,214) | (188,241) |
| Total comprehensive income | | (297,214) | (188,241) |
| Accumulated surplus as at 30 June | | 1,701,910 | 1,999,124 |

The above Statement of Income and Accumulated Surplus should be read in conjunction with the accompanying notes

Far North West Joint Organisation

Statement of Financial Position

as at 30 June 2025

| \$ | Notes | 2025 | 2024 |
|--|-------|------------------|------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | C1-1 | 1,542,924 | 778,827 |
| Investments | C1-2 | 2,000,000 | 2,000,000 |
| Receivables | C1-4 | 79,111 | 333,677 |
| Contract assets and contract cost assets | C1-5 | 193,360 | 171,070 |
| Other | C1-6 | 115,266 | 191,216 |
| Total current assets | | 3,930,661 | 3,474,790 |
| Total assets | | 3,930,661 | 3,474,790 |
| LIABILITIES | | | |
| Current liabilities | | | |
| Payables | C2-1 | 133,129 | 71,212 |
| Contract liabilities | C2-2 | 2,095,622 | 1,404,454 |
| Total current liabilities | | 2,228,751 | 1,475,666 |
| Total liabilities | | 2,228,751 | 1,475,666 |
| Net assets | | 1,701,910 | 1,999,124 |
| EQUITY | | | |
| Accumulated surplus | | 1,701,910 | 1,999,124 |
| Total equity | | 1,701,910 | 1,999,124 |

The above Statement of Financial Position should be read in conjunction with the accompanying notes.

Far North West Joint Organisation

Statement of Cash Flows

for the year ended 30 June 2025

| \$ | Notes | 2025 | 2024 |
|---|-------|------------------|--------------------|
| Cash flows from operating activities | | | |
| <i>Receipts:</i> | | | |
| Member council contributions | | 96,433 | 9,197 |
| Interest received | | 89,789 | 125,200 |
| Grants | | 3,040,268 | 400,870 |
| GST Received | | 220,572 | 158,422 |
| <i>Payments:</i> | | | |
| Payments to employees | | (322,137) | (179,000) |
| Operating expenses | | (2,436,778) | (1,909,981) |
| Other | | 75,950 | (191,216) |
| Net cash flows from operating activities | | 764,097 | (1,586,508) |
| Cash flows from investing activities | | | |
| <i>Receipts:</i> | | | |
| Sale of investments | | 1,500,000 | 2,000,000 |
| <i>Payments:</i> | | | |
| Acquisition of term deposits | | (1,500,000) | (1,000,000) |
| Net cash flows from investing activities | | – | 1,000,000 |
| Net change in cash and cash equivalents | | 764,097 | (586,508) |
| Plus: cash and cash equivalents – beginning of period | | 778,827 | 1,365,335 |
| Cash and cash equivalents – end of the period | C1-1 | 1,542,924 | 778,827 |
| plus: Investments on hand at end of year | C1-2 | 2,000,000 | 2,000,000 |
| Total cash, cash equivalents and investments | | 3,542,924 | 2,778,827 |

The above Statement of Cash Flows should be read in conjunction with the accompanying notes.

Far North West Joint Organisation

Contents for the notes to the Financial Statements for the year ended 30 June 2025

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A About the Joint organisation and these financial statements

A1-1 Basis of preparation

These financial statements were authorised for issue by the JO on 25 July 2025. The JO has the power to amend and reissue these financial statements in cases where critical information is received from public submissions or where the OLG directs The JO to amend the financial statements.

The material accounting policy information related to these financial statements are set out below. Accounting policies have been consistently applied to all the years presented, unless otherwise stated.

These general purpose financial statements have been prepared in accordance with Australian Accounting Standards simplified disclosures and Australian Accounting Interpretations, the *Local Government Act 1993* (Act) and *Local Government (General) Regulation 2005* (Regulation), and the Joint Organisation Code of Accounting Practice and Financial Reporting.

Far North West Joint Organisation is a not for-profit entity.

The financial statements are presented in Australian dollars.

New and amended standards adopted by JO

During the year the JO adopted all accounting standards and interpretations (as issued by the Australian Accounting Standards Board) which were mandatorily effective from the first time at 30 June 2025.

The following new standard is effective for the first time at 30 June 2025:

- **AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.**

There is not expected to be significant impact on the JO's' reported financial position.

Historical cost convention

These financial statements have been prepared under the historical cost convention.

Accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the JO's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on the JO and that are believed to be reasonable under the circumstances.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority, are presented as operating cash flows.

B Financial Performance

B1 Sources of income

B1-1 Member Council contributions

| \$ | 2025 | 2024 |
|---|---------------|---------------|
| Cobar Shire Council | 20,000 | 12,335 |
| Walgett Shire Council | 20,000 | 13,221 |
| Bourke Shire Council | 20,000 | 11,651 |
| TOTAL MEMBER COUNCIL CONTRIBUTIONS | 60,000 | 37,207 |

Material accounting policy information

Contributions by member councils are recognised as revenue at the point in time for when the amount to be paid for the period has been determined and communicated to councils. The contribution may be in the form of a cash payment or non-monetary contribution (which is recorded at its fair value).

The methodology for determining the contribution is:

- equal contributions by all member councils in order to perform the principal functions of delivering on strategic regional priorities, regional leadership and intergovernmental cooperation.
- contributions by participating member councils for other functions of enhancing strategic capacity and direct service delivery.

B1-2 Other income

| \$ | 2025 | 2024 |
|---------------------------|---------------|---------------|
| Other | 22,027 | 23,833 |
| TOTAL OTHER INCOME | 22,027 | 23,833 |

Timing of revenue recognition for other income

Other income recognised at a point in time (2)

| | | |
|---------------------------|---------------|---------------|
| Total other income | 22,027 | 23,833 |
|---------------------------|---------------|---------------|

Other income is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

B1-3 Grants

| \$ | Timing | Operating 2025 | Operating 2024 |
|---|--------|-------------------|-------------------|
| Air Services Subsidy | | 1,308,832 | 1,064,569 |
| JONZA Funding | | 233,660 | 217,570 |
| RDRP Funding | | 600,000 | 205,000 |
| FDF: Helping Regional Communities Prepare for Drought | | – | 50,000 |
| Total grants | | 2,142,492 | 1,537,139 |
| Comprising: | | | |
| – State funding | | 2,209,159 | 1,537,139 |
| – Other funding | | (66,667) | – |
| | | 2,142,492 | 1,537,139 |

Grants

| \$ | Operating 2025 | Operating 2024 |
|----|-------------------|-------------------|
|----|-------------------|-------------------|

continued on next page ...

B1-3 Grants (continued)

| \$ | Operating 2025 | Operating 2024 |
|---|-------------------|-------------------|
| Timing of revenue recognition for grants | | |
| Grants recognised over time (1) | 833,660 | 472,570 |
| Grants recognised at a point in time (2) | 1,308,832 | 1,064,569 |
| Total grants | 2,142,492 | 1,537,139 |

The timing column notation (above) identifies the revenue recognition pattern for material items of Council's revenue:

- (1) indicates income recognised under AASB 15 or AASB 1058 "over time",
 (2) indicates income recognised under AASB 15 or AASB 1058 "at a point in time".

Unspent grants and contributions

Certain grants and contributions are obtained by the JO on the condition they be spent in a specified manner or in a future period but which are not yet spent in accordance with those conditions are as follows:

| \$ | Operating 2025 | Operating 2024 |
|---|-------------------|-------------------|
| Unspent grants and contributions | | |
| Unspent funds at 1 July | 1,404,454 | 2,469,023 |
| Add: Funds received and not recognised as revenue in the current year | 2,000,000 | — |
| Less: Funds received in prior year but revenue recognised and funds spent in current year | (1,308,832) | (1,064,569) |
| Unspent funds at 30 June | 2,095,622 | 1,404,454 |

Material accounting policy information**Grants – enforceable agreement with sufficiently specific performance obligations**

Grant revenue arising from an agreement which is enforceable and contains sufficiently specific performance obligations is recognised as or when control of each performance obligations is transferred.

The performance obligations vary according to the agreement. Payment terms vary depending on the terms of the grant, cash is received upfront for some grants and on the achievement of certain payment milestones for others.

Performance obligations may be satisfied either at a point in time or over time and this is reflected in the revenue recognition pattern. Point in time recognition occurs when the beneficiary obtains control of the goods / services at a single time (e.g. completion of the project when a report / outcome is provided), whereas over time recognition is where the control of the services is ongoing throughout the project (e.g. provision of community health services through the year).

Where control is transferred over time, generally the input methods or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

B1-4 Interest and investment income

| \$ | 2025 | 2024 |
|--|---------------|----------------|
| Interest on financial assets measured at amortised cost | | |
| – Cash and investments | 97,466 | 139,263 |
| Total interest and investment income (losses) | 97,466 | 139,263 |

Material accounting policy information

Interest income is recognised using the effective interest rate at the date that interest is earned.

B2 Costs of providing services**B2-1 Employee benefits and on-costs**

| \$ | 2025 | 2024 |
|--------------------------------------|----------------|----------------|
| Salaries and wages | 228,481 | 190,439 |
| Superannuation | 28,557 | 20,948 |
| Workers' compensation insurance | 3,978 | 4,821 |
| Total employee costs | 261,016 | 216,208 |
| Total employee costs expensed | 261,016 | 216,208 |

Material accounting policy information

Employee benefit expenses are recorded when the service has been provided by the employee.

B2-2 Operating expenses

| \$ | Notes | 2025 | 2024 |
|---------------------------------|-------|------------------|------------------|
| Air Services expenses | | 915,499 | 1,064,569 |
| Contractor expenses | | 1,045,996 | 566,204 |
| Administration expenses | | 334,163 | 6,814 |
| Audit Fees | E2-1 | 11,785 | 11,500 |
| Total operating expenses | | 2,358,183 | 1,709,475 |
| Total operating expenses | | 2,358,183 | 1,709,475 |

Material accounting policy information

Expenses are recorded on an accruals basis as the JO receives the goods or services. The JO has received funding to deliver services across the region including subsidising an air service and various tourism and environment projects.

C Financial position**C1 Assets we manage****C1-1 Cash and cash equivalents**

| \$ | 2025 | 2024 |
|--|------------------|----------------|
| Cash assets | | |
| Cash on hand and at bank | 1,542,924 | 778,827 |
| Total cash and cash equivalents | 1,542,924 | 778,827 |

Material accounting policy information

For Statement of Cash Flow presentation purposes, cash and cash equivalents include: cash on hand; deposits held at call with financial institutions; other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

C1-2 Financial investments

| \$ | 2025 Current | 2024 Current |
|--|------------------|------------------|
| Debt securities at amortised cost | | |
| Term deposits | 2,000,000 | 2,000,000 |
| Total | 2,000,000 | 2,000,000 |

Material accounting policy information

Term deposits are initially recognised at fair value and then subsequently classified and measured at amortised cost. Interest income, impairment and gains or loss on derecognition are recognised in profit or loss.

C1-3 Restricted and allocated cash, cash equivalents and investments

| \$ | 2025 | 2024 |
|--|--------------------|--------------------|
| (a) Externally restricted cash, cash equivalents and investments | | |
| Total cash, cash equivalents and investments | 3,542,924 | 2,778,827 |
| Less: Externally restricted cash, cash equivalents and investments | <u>(2,095,622)</u> | <u>(1,404,454)</u> |
| Cash, cash equivalents and investments not subject to external restrictions | 1,447,302 | 1,374,373 |
| External restrictions included in cash, cash equivalents and investments above comprise: | | |
| Specific purpose unexpended grants (less administrative portion that is not restricted) | 2,095,622 | 1,404,454 |

Cash, cash equivalents and investments subject to external restrictions are those which are only available for specific use by the JO due to a restriction placed by legislation or third-party contractual agreement.

C1-4 Receivables

| \$ | 2025 Current | 2025 Non-current | 2024 Current | 2024 Non-current |
|----------------------------------|-----------------|---------------------|-----------------|---------------------|
| Receivables from member Councils | 8,680 | – | 39,113 | – |
| Accrued revenues | | | | |
| – Interest on investments | 38,137 | – | 30,460 | – |
| Grant receivables | 17,732 | – | 208,630 | – |
| Net GST receivable | 14,562 | – | 55,474 | – |
| Total | 79,111 | – | 333,677 | – |
| Total net receivables | 79,111 | – | 333,677 | – |

Material accounting policy information

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days.

Impairment

Impairment of financial assets measured at amortised cost is recognised on an expected credit loss (ECL) basis.

The JO applies the simplified approach for receivables in providing for expected credit losses prescribed by AASB 9, which permits the use of the lifetime expected loss provision. To measure the expected credit losses, non-rates and annual charges debtors have been grouped based on shared credit risk characteristics and the days past due.

C1-5 Contract assets and Contract cost assets

| \$ | 2025 Current | 2025 Non-current | 2024 Current | 2024 Non-current |
|---|-----------------|---------------------|-----------------|---------------------|
| Contract assets | 193,360 | – | 171,070 | – |
| Total contract assets and contract cost assets | 193,360 | – | 171,070 | – |

Material accounting policy information

Contract assets

Contract assets represent the JO's right to payment in exchange for goods or services the JO has transferred to a customer when that right is conditional on something other than the passage of time.

Contract assets arise when the amounts billed to customers are based on the achievement of various milestones established in the contract and therefore the amounts recognised as revenue in a given period do not necessarily coincide with the amounts billed to or certified by the customer. Once an invoice or payment claim is raised or the relevant milestone is reached, JO recognises a receivable.

Impairment of contract assets is assessed using the simplified expected credit loss model where lifetime credit losses are recognised on initial recognition.

Contract cost asset – costs to fulfil a contract

Where costs are incurred to fulfil a contract and these costs are outside the scope of another accounting standard, they are capitalised as contract cost assets if the following criteria are met:

- the costs relate directly to a contract
- the costs generate or enhance resources of the JO that will be used to satisfy performance obligations in the future and
- the costs are expected to be recovered.

The capitalised costs are recognised in the Income statement on a systematic basis consistent with the timing of revenue recognition.

C1-6 Other

Other assets

| \$ | 2025 Current | 2025 Non-current | 2024 Current | 2024 Non-current |
|---------------------------|-----------------|---------------------|-----------------|---------------------|
| Prepayments | 115,266 | – | 191,216 | – |
| Total other assets | 115,266 | – | 191,216 | – |

C2 Liabilities of the joint organisation

C2-1 Payables

| \$ | 2025 Current | 2025 Non-current | 2024 Current | 2024 Non-current |
|--|-----------------|---------------------|-----------------|---------------------|
| Trade payables – operating expenditure | 125,238 | – | 2,200 | – |
| – Accrued Expenses | 7,891 | – | 69,012 | – |
| Total payables | 133,129 | – | 71,212 | – |

Material accounting policy information

JO measures all financial liabilities initially at fair value less transaction costs, subsequently financial liabilities are measured at amortised cost using the effective interest rate method.

The financial liabilities of the JO comprise trade payables and other payables.

Payables

Trade payables represent liabilities for goods and services provided to the JO prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

C2-2 Contract Liabilities

| \$ | Notes | 2025 Current | 2025 Non-current | 2024 Current | 2024 Non-current |
|--|-------|------------------|---------------------|------------------|---------------------|
| Unexpended operating grants (received prior to performance obligation being satisfied) | (ii) | 2,095,622 | – | 1,404,454 | – |
| Total contract liabilities | | 2,095,622 | – | 1,404,454 | – |

Notes

The contract liability relates to grants received from the Western NSW Air Services Agreement prior to the revenue recognition criteria in AASB 15 being satisfied since the performance obligations are ongoing.

Material accounting policy information

When an amount of consideration is received from a customer / fund provider prior to JO transferring a good or service to the customer, JO presents the funds which exceed revenue recognised as a contract liability.

D Risks and accounting uncertainties

D1-1 Financial risk management

JO's activities expose it to a variety of financial risks including (1) price risk, (2) credit risk, (3) liquidity risk and (4) interest rate risk.

The fair value of JO's financial assets and financial liabilities approximates their carrying amount.

(a) Market risk – interest rate and price risk

| \$ | 2025 | 2024 |
|--|------|------|
| The impact on the result for the year and equity of a reasonably possible movement in the price of investments held and interest rates is shown below. The reasonably possible movements were determined based on historical movements and economic conditions in place at the reporting date. | | |
| Impact of a 3.85% movement in interest rates (2024 4.3%) | | |
| – Equity / Income Statement | 136 | 119 |

(b) Credit risk

JO's major receivables comprise of member council contributions.

The JO manages the credit risk associated with these receivables by monitoring outstanding debt and employing stringent debt recovery procedures.

The credit risk for liquid funds and other short-term financial assets is considered negligible, since the counterparties are reputable banks with high quality external credit ratings.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

(c) Liquidity risk

Payables are subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

The JO manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

E People and relationships

E1 Related party disclosures

E1-1 Key management personnel (KMP)

Key management personnel (KMP) of the JO are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

The aggregate amount of KMP compensation included in employee expenses is:

| \$ | 2025 | 2024 |
|----------------------|----------------|---------------|
| Compensation: | | |
| Employment benefits | 145,657 | 98,235 |
| Total | 145,657 | 98,235 |

Other related parties

| Nature of the transaction | Transaction Value | Outstanding Balance |
|--|-------------------|---------------------|
| \$ | | |
| 2025 | | |
| Council member contributions | | |
| Bourke Shire Council | 25,411 | 1,769 |
| Cobar Shire Council | 25,411 | 1,769 |
| Walgett Shire Council | 25,411 | 1,769 |
| Payment to member council | | |
| Bourke Shire Council | 15,640 | — |
| Cobar Shire Council (financial administration) | 30,000 | — |
| Walgett Shire Council | — | — |
| 2024 | | |
| Council member contributions | | |
| Bourke Shire Council | 17,609 | 11,851 |
| Cobar Shire Council | 18,293 | 12,334 |
| Walgett Shire Council | 19,179 | 13,221 |
| Payment to member council | | |
| Bourke Shire Council | — | — |
| Cobar Shire Council (financial administration) | 30,500 | — |
| Walgett Shire Council | — | — |

E2 Other relationships**E2-1 Audit fees**

| \$ | 2025 | 2024 |
|----|------|------|
|----|------|------|

During the year, the following fees were incurred for services provided by the auditor of the JO.

Auditors of the JO - NSW Auditor-General:

Audit and review of financial statements

Total audit fees

| | |
|---------------|---------------|
| 11,785 | 11,500 |
| 11,785 | 11,500 |

F Other matters**F1-1 Events occurring after the reporting date**

JO is unaware of any material or significant 'non-adjusting events' that should be disclosed.

End of the audited financial statements

Far North West Joint Organisation

General Purpose Financial Statements

for the year ended 30 June 2025

Independent Auditor's Reports:

On the Financial Statements (Sect 417 [2])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (opinion) for inclusion in the GPFS report (via the Home screen).

continued on next page ...

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Far North West Joint Organisation

General Purpose Financial Statements

for the year ended 30 June 2025

Independent Auditor's Reports: (continued)

On the Financial Statements (Sect 417 [3])

Independent Auditor's Report

Please uplift Council's Audit Report PDF (commentary) for inclusion in the GPFS report (via the Home screen).



INDEPENDENT AUDITOR'S REPORT

Report on the general purpose financial statements

Far North West Joint Organisation

To the Board of Far North West Joint Organisation

Opinion

I have audited the accompanying financial statements of Far North West Joint Organisation (the Joint Organisation), which comprise the Statement by Members of the Board and Management, the Statement of Income and Accumulated Surplus for the year ended 30 June 2025, the Statement of Financial Position as at 30 June 2025, the Statement of Changes in Equity and Statement of Cash Flows for the year ended 30 June 2025 and notes comprising a summary of material accounting policy information and other explanatory information.

In my opinion:

- the Joint Organisation's accounting records have been kept in accordance with the requirements of the *Local Government Act 1993*, Chapter 13, Part 3, Division 2 (the Division)
- the financial statements:
 - have been prepared, in all material respects, in accordance with the requirements of the Division
 - are, in all material respects, consistent with the Joint Organisation's accounting records
 - present fairly, in all material respects, the financial position of the Joint Organisation as at 30 June 2025, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards – Simplified Disclosures
- all information relevant to the conduct of the audit has been obtained
- no material deficiencies in the accounting records or financial statements have come to light during the audit.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Joint Organisation in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of joint organisations
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

I believe the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Other Information

The Joint Organisation's Annual Performance Statement for the year ended 30 June 2025 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Board is responsible for the other information.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement in the other information, I must report that fact.

I have nothing to report in this regard.

The Board's Responsibilities for the Financial Statements

The Board is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards – Simplified Disclosures and the *Local Government Act 1993*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible for assessing the Joint Organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Joint Organisation carried out its activities effectively, efficiently and economically
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Karen Taylor
Delegate of the Auditor-General for New South Wales

13 October 2025
SYDNEY



Ross Earl
Executive Officer
Far North West Joint Organisation
36 Linsley St
Cobar NSW 2835

Contact: Karen Taylor
Phone no: 02 9275 7311
Our ref: R008-1981756498-4213

13 October 2025

Dear Mr Earl

**Report on the Conduct of the Audit
for the year ended 30 June 2025
Far North West Joint Organisation**

I have audited the general purpose financial statements (GPFS) of the Far North West Joint Organisation (the Joint Organisation) for the year ended 30 June 2025 as required by section 415 of the *Local Government Act 1993* (the Act).

I expressed an unmodified opinion on the Joint Organisation's GPFS.

My audit procedures did not identify any instances of material non-compliance with the financial reporting requirements in Chapter 13, Part 3, Division 2 of the Act and the associated regulation or a material deficiency in the Joint Organisation's accounting records or financial statements. The Joint Organisation's:

- accounting records were maintained in a manner and form to allow the GPFS to be prepared and effectively audited
- staff provided all accounting records and information relevant to the audit.

This Report should be read in conjunction with my audit opinion on the GPFS issued under section 417(2) of the Act.

PERFORMANCE

Net result

The Joint Organisation's net result for the year ended 30 June 2025 was (\$297,214).

The Joint Organisation's income for the year ended 30 June 2025 of \$2,321,985 consisted mainly of operating grants of \$2,142,492 and income from member council contributions of \$60,000. Operating grants consisted primarily of air services subsidy payments of \$1,308,832.

The Joint Organisation's total expenses for the year ended 30 June 2025 of \$2,619,199 consisted mainly of employee benefits and on-costs of \$261,016 and contractor, air services and administration expenses of \$2,358,183.

Financial position

At 30 June 2025, the Joint Organisation's:

- total assets of \$3,930,661 consisted mainly of cash and cash equivalents of \$1,542,924 and investments of \$2,000,000.
- total liabilities of \$2,228,751 consisted mainly of contract liabilities of \$2,095,622.



Karen Taylor
Director, Financial Audit

Delegate of the Auditor-General for New South Wales