

COUNCIL POLICY: RELATED PARTY DISCLOSURE

<i>Date Adopted:</i>	<i>19 December 2016</i>
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<i>Amended Date:</i>	<i>N/A</i>
<i>Contact Officer:</i>	<i>Chief Finance Officer</i>
<i>Next review date:</i>	<i>31 December 2019</i>
<i>File Reference:</i>	<i>12/13/002; 04/15/004</i>
<i>Related Policies/Local Laws/Legislation:</i>	<i>Local Government Act 2009 (the Act) Local Government Regulation 2012 (the Regulation) Australian Accounting Standard AASB 124 Related Party Disclosures Information Privacy Act 2009 Right to Information Act 2009 Public Interest Disclosure Act 2010 Crime and Corruption Act 2001</i>
<i>Related Documents:</i>	<i>Related Party Disclosure Guidelines (Attachment A) Related Party Notification Form (Attachment B) Australian implementation guidance for not-for-profit public sector entities (AASB 124) Councillor Code of Conduct Employee Code of Conduct Information Privacy Plan Public Interest Disclosure Management Policy Complaints Management Policy Australian Accounting Standard AASB101 Presentation of Financial Statements Australian Accounting Standard AASB 10 Consolidated Financial Statements Australian Accounting Standard AASB 128 Investments in Associates and Joint Ventures</i>

OBJECTIVES

This policy provides a framework for properly identifying and documenting the existence of:

- specified related party relationships;
- related party transactions; and
- information about the transactions.

This policy will also:

- provide information necessary for users to understand the potential effects of related party transactions on Council's financial statements;
- assist in proper identification of related party transactions;
- allow for the proper recording of related party transactions; and
- ensure that related party transactions are disclosed in Council's general purpose financial statements in compliance with the *Australian Accounting Standard AASB 124 Related Party Disclosures* (AASB 124), the *Information Privacy Act 2009* and the *Right to Information Act 2009*.

Corporate Plan:

Priority Area	<i>Open and Responsive Government</i> <i>Council will provide leadership that supports the diverse needs of our community. We value this diversity and will actively engage to deliver a range of affordable services in an efficient and fair manner. We will acknowledge the aspirations of our community when making decisions in an ethical and transparent way.</i>
Strategy	<i>Create a corporate environment underpinned by ethical behaviour that fosters a proactive customer service culture, processes and procedures that progress open and accountable governance and apply a risk management approach.</i>

POLICY STATEMENT

Section 177 of the Regulation requires Council to prepare its general purpose financial statements in compliance with applicable Australian Accounting Standards and, for the purpose of this policy, AASB 124.

From 1 July 2016, the Australian Accounting Standards Board has determined that AASB 124 will apply to government entities, including local governments.

The Related Party Disclosure Policy aims to assist Council in complying with disclosure requirements stipulated under the AASB 124 and the *Australian implementation guidance for not-for-profit public sector entities* (AASB 124).

AASB 124 Disclosure Requirements

To comply with AASB 124, Council must disclose in its general purpose financial statements certain related party relationships, transactions and outstanding balances, including commitments, together with information associated with those transactions.

The most common related parties of Council are:

- Entities related to Council;
- Key Management Personnel (KMP) of Council;
- Close family members of KMP; and
- Entities that are controlled or jointly controlled by KMP or their close family members.

Generally, disclosure will only be made where a transaction has occurred between Council and a related party of Council. In addition, the transaction must be material in nature or size, when considered individually and collectively.

Identifying Related Party Transactions

Council will have systems in place to identify related parties and capture transactions with them.

Ordinary Citizen Transactions

Council will not require notification of or disclose in its financial statements, related party transactions that are ordinary citizen transactions assessed to be not material in nature.

Register of Related Parties

A register of related parties that captures and records the information required to support related party disclosures will be maintained.

Information Privacy and Right to Information

Collection and storage of personal information is governed by Council's Information Privacy Plan and the *Information Privacy Act 2009*.

Information provided by KMP and other related parties will be held for the purpose of compliance with Council's legal obligation and only disclosed where required for compliance, legal reasons or in accordance with the provisions of the *Right to Information Act 2009*.

SCOPE

This policy is to be applied in:

1. identifying related party relationships; related party transactions, and ordinary citizen transactions;
2. identifying information about the related party transactions for disclosure;
3. establishing systems to capture and record the related party transactions and information about those transactions;
4. identifying the circumstances in which disclosure of the items in subparagraphs (1) and (2) are required; and
5. determining the disclosures to be made about those items in the general purpose financial statements for the purpose of complying with AASB 124.

DEFINITIONS

Associate

In relation to an entity (the first entity), an entity over which the first entity has significant influence.

Close Family Members

In relation to a KMP, family members who may be expected to influence, or be influenced by, that KMP in their dealings with Council and include:

- a) that person's children and spouse or domestic partner;
- b) children of that person's spouse or domestic partner; and
- c) dependents of that person or that person's spouse or domestic partner.

For the purpose of AASB 124, close family members could include extended members of a family (such as, without limitation, parents, siblings, grandparents, uncles/aunts or cousins) if they could be expected to influence, or be influenced by, the KMP in their dealings with Council.

Control

Control of an entity is present when there is:

- a) power over the entity;
 - b) exposure or rights to variable returns from involvement with the entity; and
 - c) the ability to use power over the entity to affect the amount of returns received,
- as determined in accordance with *AASB 10 Consolidated Financial Statements*, paragraphs 5 to 18, and Appendices A (Defined Terms) and B (Application Guidance).

Example of control

Fred is the Mayor of Sunny Shire Council and owns 100% of the ordinary shares in Sunny Development Company Pty Ltd (the company). The ordinary shares are the only shares in the company that have voting rights.

Fred controls the company because he has the power to affect the company's decisions and the return that he will get from the company.

Fred will need to include the company on his related party transaction notification.

Entity

Entities include companies, trusts, incorporated and unincorporated associations such as clubs and charities, joint ventures and partnerships.

Joint Control

The contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

Example of joint control

Fred is the Mayor of Sunny Shire Council and owns 50% of the ordinary shares in Sunny Development Company Pty Ltd (the company). Fred's brother Stan owns the other 50% of the ordinary shares. Fred and Stan are the only Directors of the company and have equal voting rights on the board.

Fred and Stan have joint control of the company because any decisions require the unanimous consent of them both.

Fred will need to include the company on his related party transaction notification and the entity's related party relationship with Fred and Stan.

Joint Venture

An arrangement of which two or more parties have joint control and have right to the net assets of the arrangement.

Key Management Personnel (KMP)

Persons having authority and responsibility for planning, directing and controlling the activities of Council.

Specifically, KMP of Council are:

- a) the Mayor;
- b) Councillors;
- c) the Chief Executive Officer;
- d) the Director Infrastructure Services;
- e) the Director Regional Services; and
- f) the Chief Finance Officer.

Market Terms

Terms between parties that are reasonable in the circumstances of the transaction that would result from:

- a) neither party bearing the other any special duty or obligation; and
- b) the parties being unrelated and uninfluenced by the other; and
- c) each party having acted in its own interest.

Materiality

In accordance with *AASB101 Presentation of Financial Statements*, omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial statements.

Ordinary Citizen Transactions (OCTs)

Transactions that an ordinary citizen would undertake with Council, which are undertaken on market terms and in the ordinary course of carrying out Council's functions and activities.

Examples of OCTs assessed to be not material in nature are:

- a) paying rates and utility charges;
- b) use of Council's public facilities that are freely available to the public;
- c) use of Council's public facilities after paying the corresponding fees;
- d) attending Council functions that are open to the public;
- e) reimbursement of work-related expenditure to staff and Councillors; and
- f) reimbursement of overpayments or refund of application fees where the application does not proceed.

Examples of transactions that are not OCTs:

- a) Infrastructure charges;
- b) Payments made by Council to suppliers, regardless of conditions; and
- c) Payment of salary or wages by Council to close family members of KMP.

Related Party

A person or entity that is related to Council pursuant to the definition contained in the AASB 124, paragraph 9.

Related parties include Council's key management personnel, their close family members, and any entities that they or any of their close family members control or jointly control.

Examples of related parties of Council are:

- a) Entities
 - Subsidiaries
 - Associates
 - Joint Ventures
 - LGIA Super
- b) Persons
 - KMP
 - Close family members of KMP
- c) Other Entities
 - Controlled or jointly controlled by related persons

Related Party Transaction

A transfer of resources, services or obligations between Council and a related party, regardless of whether a price is charged.

Examples of related party transactions are:

- a) purchases or sales of goods;
- b) purchases or sales of property and other assets;
- c) rendering or receiving of services;
- d) leases;
- e) transfers of research and development;
- f) transfers under licence agreements;
- g) transfers under finance arrangements (e.g. loans);
- h) provision of guarantees or collateral;
- i) commitments to do something if a particular event occurs or does not occur in the future; and
- j) settlement of liabilities on behalf of Council or by Council on behalf of a related party.

Significant Influence

The power to participate in the financial and operating policy decisions of another entity but is not control or joint control of those policies, as determined in accordance with Australian Accounting Standard *AASB 128 Investments in Associates and Joint Ventures*, paragraphs 3, 5 and 6.

Subsidiary

A company that is owned or controlled by another company.

RESPONSIBILITIES

Policy Author	Chief Finance Officer
Policy Owner	Chief Finance Officer
Guidelines and procedures -	Chief Finance Officer
<i>Attachment A: Related Party Disclosure</i>	
<i>Guidelines</i>	
<i>Attachment B: Related Party Notification</i>	
<i>Form</i>	

Approved By:

SCENIC RIM REGIONAL COUNCIL
19 December 2016

ATTACHMENT A: RELATED PARTY DISCLOSURE GUIDELINES

1. AASB 124 Disclosure Requirements

1.1. Disclosures

Council will disclose in its general purpose financial statements the information specified in section 1.2 for related party transactions with, amongst others, the following persons during the periods covered by the financial statement:

- a) Council's Key Management Personnel (KMP);
- b) other related parties, comprising:
 - i) a close family member of a KMP of Council;
 - ii) entities controlled or jointly controlled by a KMP of Council; and
 - iii) entities controlled or jointly controlled by a close family member of a KMP of Council.

1.2. Disclosed Information

For each category of related party transactions specified in section 1.1, Council will disclose the following information in Council's general purpose financial statements:

- a) the nature of the related party relationship;
- b) the amount of the transactions;
- c) the amount of outstanding balances, including commitments, and:
 - i) their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in settlement; and
 - ii) details of any guarantees given or received;
- d) provisions for doubtful debts related to the amount of outstanding balances; and
- e) the expense recognised during the period in respect of bad or doubtful debts due from related parties.

For each related party category specified in section 1.1, Council will disclose information specified in section 1.2 for related party transactions of a similar nature in aggregate except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of Council.

AASB 124 requires Council to disclose KMP compensation in total and for each of the following categories:

- a) short-term employee benefits;
- b) post-employment benefits;
- c) other long-term benefits; and
- d) termination benefits.

In accordance with AASB 124, disclosure will be made at an aggregate level for each of the categories above.

1.3. Application of Materiality

The level of disclosure will take into account materiality, having regard to the following factors:

- a) the nature of the related party relationship;
- b) the significance of the transaction (individually or collectively) in terms of size or value (including where the materiality arises due to the fact that no consideration for the transaction is given or received by Council);
- c) whether the transaction is carried out on non-market terms;
- d) whether the nature of the transaction is outside normal day to day Council operations;
- e) whether the transaction was subject to Council approval; or
- f) whether the transaction provided a financial benefit not available to the general public.

The materiality assessment will guide whether transactions are disclosed in aggregate or separately and transactions that are not considered material will not be disclosed. The materiality assessment will be based on the factors and thresholds determined by the Chief Finance Officer in consultation with Council's external auditor.

The Chief Finance Officer is responsible for ensuring that the information specified in section 1.2 is disclosed in Council's financial statements to the extent, and in the manner, stipulated by the AASB 124, subject to section 1.3.

2. Identifying Related Party Transactions

2.1. Related Party Notifications

KMP must provide a Related Party Notification, in the form set out in Attachment B, notifying any existing or potential related parties between Council and either themselves, their close family members or entities controlled or jointly controlled by them or any of their close family members, subject to the exclusions listed at section 2.6, to the Chief Finance Officer by no later than the following periods during a financial year (specified notification period):

- a) 30 days after the commencement of the application of this policy; or
- b) 30 days after a KMP commences their term or employment with Council.

2.2. Related Party Notification Form

The Chief Finance Officer will provide KMPs with a Related Party Notification Form as set out in Attachment B.

2.3. Additional Related Party Notifications

During a financial year, if a KMP knows of:

- a) any new or potential related parties that are required or likely to be required to be disclosed in Council's financial statements; or
- b) any change to a previously notified related party (including a change to a related party relationship);

the KMP must revise their Related Party Notification notifying of the new or potential related parties or changes, by no later than 30 days after the KMP becomes aware of the related party or change.

2.4. Suspected Related Party Transaction

If a KMP suspects but is not sure that a related party relationship exists, the KMP should provide a Related Party Notification to the Chief Finance Officer for consideration and determination.

2.5. Other Notifications

The related party notification requirements are in addition to the notifications a KMP must make to comply with:

- a) for councillors, sections 172 and 173 of the Act in relation to material personal interests and conflicts of interest; and
- b) for the Chief Executive Officer and other senior executive officers who are KMPs, the Employee Code of Conduct; and
- c) the recording of interests in a register of interests kept under the Regulation.

2.6. Exclusions

The related party notification requirements do not apply to:

- a) related party transactions that are ordinary citizen transactions not assessed as being material as determined under section 3; and
- b) for councillors, expenses incurred and facilities provided to a councillor during the financial year, under Council's Councillors Expenses Reimbursement Policy, the particulars of which are contained in Council's annual report pursuant to the s.186 of the Regulation.

2.7. Digital Extraction

The Chief Finance Officer will digitally identify and extract information specified in section 1.2 against each notified related party in Council's computerised business systems for the purpose of recording related party transactions and associated information in the register of related party transactions.

2.8. Other Sources of Information

To ensure all related party transactions are captured and recorded, the Chief Finance Officer may review other sources of information held by Council including, without limitation:

- a) a register of interests of a KMP and of persons related to the KMP;
- b) minutes of Council and committee meetings.

2.9. Manual Investigation and Recording of Information

For notified related party transactions that are not captured by Council's computerised business systems, the Chief Finance Officer will manually review the transactional documentation and record the information specified in section 1.2 for the subject transaction in the register of related party transactions.

3. **Ordinary Citizen Transactions (OCTs)**

3.1. Non material in Nature

A KMP is not required to notify, and Council will not disclose in its financial statements, related party transactions that are OCTs assessed to be not material in nature.

3.2. Material in Nature

A KMP is required to notify in a Related Party Notification, and Council will disclose in its financial statements in accordance with section 1, related party transactions that are OCTs assessed to be material in nature.

3.3. Materiality Assessment

The Chief Finance Officer will review and assess the materiality of related party transactions that are OCTs to determine whether the disclosure of such transactions are necessary for an understanding of the effects of the related party transactions on the financial statements, having regard to the criteria specified in section 1.3.

3.4. Digital Extraction

The Chief Finance Officer will digitally identify and extract information specified in section 1.2 against each notified related party transaction that is an OCT assessed as being material in nature in Council's computerised business systems for the purpose of recording the related party transactions and associated information in the register of related party transactions.

4. **Register of Related Party Transactions**

4.1. Maintain a Register

The Chief Finance Officer must maintain and keep up to date a register of related party transactions that captures and records the information specified in section 1.2 for each existing or potential related party transaction (including ordinary citizen transaction assessed as being material in nature) during a financial year.

4.2. Contents of Register

The contents of the register of related party transactions must detail for each related party transaction:

- a) the description of the related party transaction;
- b) the name of the related party;
- c) the nature of the related party's relationship with Council;
- d) whether the notified related party transaction is existing or potential;

- e) a description of the transactional documents the subject of the related party transaction;
- f) the information specified in section 1.2.

5. Information Privacy

5.1. Confidential

The following information is classified as confidential, and is not available for inspection by or disclosure to the public, and would not generally be released through a Right to Information application:

- a) information (including personal information) provided by a key management person in a Related Party Notification; and
- b) personal information contained in a register of related party transactions.

5.2. When Consent Required

Except as specified in this policy, Council and other permitted recipients will not use or disclose personal information provided in a Related Party Notification by a KMP or contained in a register of related party transactions, for any other purpose or to any other person except with the prior written consent of the subject KMP.

5.3. Permitted Recipients

The following persons are permitted to access, use and disclose the information (including personal information) provided in a Related Party Notification or contained in a register of related party transactions for the purposes specified in section 5.4:

- a) a Councillor;
- b) the Chief Executive Officer;
- c) the Chief Finance Officer;
- d) the Coordinator Governance and Corporate Policy;
- e) a Governance Officer;
- f) financial officers within Council's unit of administration responsible for the preparation of financial reporting authorised by the Chief Finance Officer; and
- g) an auditor of Council (including an auditor from the Queensland Audit Office).

5.4. Permitted Purposes

A person specified in section 5.3 may access, use and disclose information (including personal information) in a Related Party Notification or contained in a register of related party transactions for the following purposes:

- a) to assess and verify a notified related party transaction;
- b) to reconcile identified related party transactions against those notified in a Related Party Notification or contained in a register of related party transactions;
- c) to investigate a complaint made which may constitute a Public Interest Disclosure or a Corruption Complaint in accordance with the *Public Interest Disclosure Act 2010* or the *Crime and Corruption Act 2001*;
- d) to comply with the disclosure requirements of the AASB 124; and
- e) to verify compliance with the disclosure requirements of the AASB 124.

5.5. Access to Personal Information

An individual may access their personal information provided by a KMP in a Related Party Notification or contained in a register of related party transactions in accordance with Council's Information Privacy Policy and the provisions of the *Information Privacy Act 2009*.

6. Right to Information Status

6.1. No Public Inspection

The following documents are not open to or available for inspection by the public through administrative release:

- a) Related Party Notification provided by a KMP; and

b) a register of related party transactions.

6.2. Information may be Subject to the Right to Information Act 2009

A Right to Information application seeking access to or release of:

a) a document or information (including personal information) provided by a KMP in a Related Party Notification; or

b) personal information contained in a register of related party transactions;

may be refused on the grounds the document or information comprises information the disclosure of which would, on balance, be contrary to the public interest under sections 48 and 49 of the *Right to Information Act 2009*, item 8 of schedule 3 and items 2, 3 and 16 of part 3, schedule 4. Each application must be considered on its merit and all relevant factors must be taken into account by decision makers when processing an application.

6.3. Transactional Documentation

A Right to Information application seeking access to and release of transactional information and documentation the subject of a related party transaction with Council will be considered, assessed and decided in accordance with Council's usual procedures regarding applications made under the *Right to Information Act 2009*.

Approved By:

SCENIC RIM REGIONAL COUNCIL

19 December 2016

ATTACHMENT B:

RELATED PARTY NOTIFICATION FORM

This form is to be used by **Key Management Personnel (KMP)**:

- a. for initial lodgement of your related party notification; or
- b. to amend your existing related party notification.

For KMP—complete section A.

For close family members of KMP—complete sections A and B.

1. Particulars

A. Particulars of key management personnel

Full name:	
Local government:	
Position:	

B. Particulars of related person

Full name:	
Relationship to KMP:	

Signature and date of statement

Date of statement:	
Signature of KMP:	

Notes are available at the end of this document to assist you with completing your related party notification.

IMPORTANT NOTICE - Scenic Rim Regional Council is collecting this information in order to comply with Australian Accounting Standard *AASB 124 Related Party Disclosures*, AASB124 requires that Council must disclose certain related party relationships and related party transactions together with information associated with those transactions in its general purpose financial statements. Your information may be used to:

- to assess and verify a notified related party transaction;
- to reconcile identified related party transactions against those notified in a Related Party Notification or contained in a register of related party transactions;
- to comply with the disclosure requirements of the AASB 124;
- to verify compliance with the disclosure requirements of the AASB 124; and
- to allow Council to discharge any other obligations under a legislative instrument - for example to enable processing of an application received under the *Right to Information Act 2009* or otherwise investigate a properly made complaint.

Please refer to Council's *Related Party Disclosure Policy* for more information about how Council will use and protect your information.

Signature: _____ Date: ____/____/____

2. Controlling interests in corporations

Add	Remove	Name of corporation
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	

3. Controlling interests in partnerships or joint ventures

Add	Remove	Name (or description) of partnership/joint venture
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	

Signature: _____ Date: ____/____/____

4. Controlling interests in not-for-profit entities (incl. community groups)

Add	Remove	Name of not-for-profit entity
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	

5. Close family members that are employed by Scenic Rim Regional Council

Add	Remove	Name of close family member
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	

Signature: _____ Date: ____/____/____

6. Close family members that are employed by contractors of Scenic Rim Regional Council

Add	Remove	Name of close family member	Name of contractor
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		

7. Material Ordinary Citizen Transactions (OCT)

Add	Remove	OCT Description	Value of Transaction (if known)
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		
<input type="checkbox"/>	<input type="checkbox"/>		

Signature: _____ Date: ____/____/____

8. Other Related Party Transactions

Add	Remove	Description
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	
<input type="checkbox"/>	<input type="checkbox"/>	

Signature: _____ Date: ____/____/____

General notes

The completed form is to be sent within 30 days of commencement of duty or any changes of circumstances to the Chief Finance Officer.

Contact Information

If you are unsure whether you, or a close family member, has control or joint control of an entity then you should contact Council's Chief Finance Officer for a confidential discussion.

If you have a query relating to information privacy, please contact Council's Coordinator Governance and Corporate Policy.

Adding a particular

Place a cross in the 'add' box in the left hand column when adding a new particular to your register of interests.

Removing a particular

Place a cross in the 'remove' box in the left hand column when removing a particular from your register of interests.

If there is insufficient space on this form for all of the details you are required to give you may attach additional papers for that purpose. **You must sign and date each additional paper.**

Section notes

The following notes may assist you with completing your related party notification form.

#	Notes	Definitions												
1	<ul style="list-style-type: none">– If a KMP, complete section A– If a related person to a KMP, complete section A and B	<p>A Key Management Person (KMP) is defined as 'persons having authority and responsibility for planning, directing and controlling the activities of Council'.</p> <p>Specifically, KMP of Council are:</p> <ul style="list-style-type: none">• the Mayor;• Councillors;• the Chief Executive Officer;• the Director Infrastructure Services;• the Director Regional Services; and• the Chief Finance Officer. <p>Close family members include:</p> <ul style="list-style-type: none">• Your spouse or domestic partner;• Your children;• Children of your spouse or domestic partner;• Your dependents; and• Dependents of your spouse or domestic partner. <p>Other close family members may need to be declared where:</p> <p>a) there is a possibility that they may have interests in entities that transact with Council; and</p> <p>b) they may be expected to influence, or be influenced by, the KMP in their dealings with Council.</p> <p>The following table may assist you in identifying your close family members:</p> <table><tr><th>Definitely a close family member</th><th>Maybe a close family member</th></tr><tr><td>Your spouse/domestic partner</td><td>Your brothers and sisters, if they could be expected to influence, or be influenced by, you in their dealings with Council</td></tr><tr><td>Your children</td><td>Your aunts, uncles and cousins, if they could be expected to influence, or be influenced by, you in their dealings with Council</td></tr><tr><td>Your dependants</td><td>Your parents and grandparents, if they could be expected to influence, or be influenced by, you in their dealings with Council</td></tr><tr><td>Children of your spouse/domestic partner</td><td>Your nieces and nephews, if they could be expected to influence, or be influenced by, you in their dealings with Council</td></tr><tr><td>Dependants of your spouse/domestic partner</td><td>Any other member of your family if they could be expected to influence, or be influenced, by you in their dealings with Council</td></tr></table>	Definitely a close family member	Maybe a close family member	Your spouse/domestic partner	Your brothers and sisters, if they could be expected to influence, or be influenced by, you in their dealings with Council	Your children	Your aunts, uncles and cousins, if they could be expected to influence, or be influenced by, you in their dealings with Council	Your dependants	Your parents and grandparents, if they could be expected to influence, or be influenced by, you in their dealings with Council	Children of your spouse/domestic partner	Your nieces and nephews, if they could be expected to influence, or be influenced by, you in their dealings with Council	Dependants of your spouse/domestic partner	Any other member of your family if they could be expected to influence, or be influenced, by you in their dealings with Council
Definitely a close family member	Maybe a close family member													
Your spouse/domestic partner	Your brothers and sisters, if they could be expected to influence, or be influenced by, you in their dealings with Council													
Your children	Your aunts, uncles and cousins, if they could be expected to influence, or be influenced by, you in their dealings with Council													
Your dependants	Your parents and grandparents, if they could be expected to influence, or be influenced by, you in their dealings with Council													
Children of your spouse/domestic partner	Your nieces and nephews, if they could be expected to influence, or be influenced by, you in their dealings with Council													
Dependants of your spouse/domestic partner	Any other member of your family if they could be expected to influence, or be influenced, by you in their dealings with Council													

		<p>Only Related Parties are required to be notified using this form. Identifying Related Party entities:</p> <ul style="list-style-type: none"> • The entity is controlled or jointly controlled by a KMP; • A KMP has significant influence over the entity or is a member of the KMP of the entity; and • The entity, or any member of a group of which it is a part, provides KMP services to Council. <p>For a related party transaction, unlike a register of interests, the related party and relationship must be disclosed for both the KMP and their close family member even if the same related party entity is held jointly or in common by them.</p>
2	If relevant person has a controlling interest in a corporation state the name of the corporation.	<p>A <i>Corporation</i> includes—</p> <ul style="list-style-type: none"> • a company; • any body corporate (whether incorporated in this jurisdiction or elsewhere); and • an unincorporated body that under the law of its place of origin, may sue or be sued, or may hold property in the name of its secretary or of an office holder of the body duly appointed for that purpose.
3	If relevant person has a controlling interest in a partnership or joint venture, provide a description of the partnership or joint venture.	<p><i>Joint venture</i>—business enterprise for which two or more parties join forces (not necessarily in partnership or by the formation of a company)</p> <p><i>Partnership</i>—the legal relationship of persons carrying on some business together with a view to profit (provided that they are not members of an incorporated body)</p>
4	If relevant person has a controlling interest in a not-for-profit entity, including a community group, state the name of the not-for-profit entity.	Controlling interest is based on voting rights; does the position also hold voting rights? Could the KMP be expected to influence the activities of the entity through these voting rights?
5	Any close family members should be disclosed regardless of what position they may hold.	Notify all close family members who may be employed as staff with Council. Close family members that provide contractor services to Council should be disclosed at 2 or 3.
6	Any close family members should be disclosed regardless of what position they may hold.	Notify close family members who may be employed through a contractor of Council.
7	It is only necessary to notify any transactions that may occur directly between the KMP or a related person of the KMP and Council where these may not be captured elsewhere in the related party notification.	<p>Transactions that an ordinary citizen would undertake with Council, which are undertaken on market terms and in the ordinary course of carrying out Council's functions and activities.</p> <p>Examples of OCTs assessed to be <u>not</u> material in nature are:</p> <ul style="list-style-type: none"> • paying rates and utility charges; • use of Council's public facilities that are freely available to the public; • use of Council's public facilities after paying the corresponding fees; • attending Council functions that are open to the public; • reimbursement of work-related expenditure to staff and Councillors; and • reimbursement of overpayments or refund of application fees where the application does not proceed. <p>These activities <u>do not</u> require notification.</p> <p>Examples of transactions that are not OCTs:</p> <ul style="list-style-type: none"> • Infrastructure charges; • Payments made by Council to suppliers, regardless of conditions. <p>These activities <u>do</u> require notification if they are not captured elsewhere. For example, if payments are made to a supplier that has already been declared as a controlled entity, it is not necessary to replicate that information in this section.</p>

8	<p>It is only necessary to notify any transactions that may occur between the KMP or a related person of the KMP and Council where these may not be captured elsewhere in the related party notification.</p>	<p>A related party transaction is a transfer of resources, service or obligations between a reporting entity and a related party, regardless of whether a price is charged.</p> <p>E.g.</p> <ul style="list-style-type: none"> a) Purchases or sales of goods; b) Purchases or sales of property or other assets; c) Rendering or receiving of services; d) Leases; e) Transfers of research and development; f) Transfers under licence agreements; g) Transfers under finance arrangements; h) Provision of guarantees or collateral; i) Commitments to do something if a particular event occurs or does not occur in the future, including executory contracts; and j) Settlement of liabilities on behalf of the entity or by the entity on behalf of a related party. <p>These activities <u>do</u> require notification if they are not captured elsewhere. For example, if payments are made to a supplier that has already been declared as a controlled entity, it is not necessary to replicate that information in this section.</p>
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