



Related Party Disclosures Policy

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Document Control

Policy	Related Party Disclosures Policy	Policy Number	TBA
Author/Reviewer	Executive Director Corporate & Community	Review Period and Date	Reviewed within 12 months of election/4 yearly - September

This policy shall be reviewed: -

- This policy shall be reviewed within 12 months of an election, and thereafter at four yearly intervals at least, to ensure it meets all statutory requirements and the needs of council. It may also be reviewed at other times as determined by council.

Document History

Date	Status	Version	Resolution	Description
26 July 2017	Draft	0.1		Presented to Council for endorsement, public exhibition 28 days
26 July 2017	Draft	0.2	17/191	Placed on public exhibition 28 days
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Introduction

Hilltops council is required to put in place a policy which enables key management staff to disclose any related parties. This is in order for council to comply with new audit requirements.

1. Objectives

This Policy has been developed to provide guidance in complying with the *Local Government Act*, section 413(3), which requires Council to prepare its General Purpose Financial Statements in compliance with Australian Accounting Standards. In order to comply with all relevant accounting standards set out in the Australian Accounting Standards Boards (AASB) Council must now comply with AASB 124.

The relevant standard for the purpose of this Policy is *AASB 124 Related Party Disclosures* (AASB 124).

The objective of the policy is to ensure that the existence of certain related party relationships and related party transactions concerning Key Management Personnel, (KMP) their close family members and entities controlled or jointly controlled and information about the transactions are identified and disclosed.

It is necessary for users to understand the potential effects on the Financial Statements and ensure they are properly identified, recorded in Council's systems, and disclosed in Council's General Purpose Financial Statements. in compliance with the AASB 124, the *Privacy and Personal Information Protection Act 1998* [PPIPA] and the *Government Information (Public Access) Act 2009* [GIPAA].

2. Legislation and Other References

- Australian Accounting Standards Board AASB 124 – Related Party Disclosures
- Australian Accounting Standards Board AASB 10 *Consolidated Financial Statements*,
- Australian Accounting Standard *AASB 128 Investments in Associates and Joint Ventures*
- Privacy and Personal Information Act 1998 [PIPPA]
- Government Information (Pubic Access) Act 2009 [GIPAA]

3. Scope

Council in complying with disclosure requirements in AASB 124, will be:

- (1) identifying related party relationships; related party transactions, and ordinary citizen transactions concerning KMP, their close family members and entities controlled or jointly controlled by any of them; and
- (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 the AASB 124.

4. Definitions

Each of the following expressions in bold bears the meaning shown below:

Arm's length 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 each party having acted in its own interest.

Associate

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

Close family members or close members of the family

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

- (a) that person's children and spouse or domestic partner;
- (b) children of that person's spouse or domestic partner; and
- (c) dependants 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; and
- (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, Appendices A (Defined Terms) and B (Application Guidance)*.

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.

Joint venture

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

Joint venturer

A party to a joint venture that has joint control of that joint venture.

KMP

Person(s) having authority and responsibility for planning, directing and controlling the activities of Council. Specifically, KMP of Council are the:

- (a) Councillors/Administrator;
- (b) Interim/General Manager;
- (c) Directors;
- (d) Chief Financial Officer

Ordinary citizen transactions

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

Examples of ordinary citizen transactions assessed to be not material in nature are:

- (a) paying rates and utility charges;
- (b) using Council's public facilities after paying the corresponding fees.

Related party

A person or entity that is related to Council pursuant to the definition contained in AASB 124, Paragraph 9. Examples of related parties of Council are:

- (a) Council subsidiaries;
- (b) KMP;
- (c) close family members of KMP;
- (d) entities that are controlled or jointly controlled by KMP or their close family members.

Related party transaction

A transfer of resources, services or obligations between the 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) rendering or receiving of goods;
- (e) leases;
- (f) transfers under licence agreements;
- (g) transfers under finance arrangements (example: loans);
- (h) provision of guarantees (given or received);
- (i) commitments to do something if a particular event occurs or does not occur in the future;
- (j) settlement of liabilities on behalf of Council or by Council on behalf of that related party.

Related party disclosure

A document entitled *Related Party Disclosure by Key Management Personnel* in the form set out in Attachment A

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.*

5. Policy

General - AASB 124 Disclosure Requirements

5.1 Disclosures

To comply with the AASB 124, for annual reporting periods beginning on or after 1 July 2016, Council will disclose in its General Purpose Financial Statements:

- (a) Relationships between Council and its subsidiaries, irrespective of whether there have been transactions between them.¹
- (b) Key management personnel (KMP) compensation in total and for each of the following categories:^{2 3}
 - (i) short-term employee benefits;
 - (ii) post-employment benefits;
 - (iii) other long-term benefits; and
 - (iv) termination benefits.
- (c) Amounts incurred by Council for the provision of KMP services that are provided by a separate management entity.⁴
- (d) The information specified in Section 6.2 for related party transactions with the following persons during the periods covered by the Financial Statement:⁵
 - (i) Council subsidiaries;
 - (ii) entities who are associates of Council or of a Council subsidiary;
 - (iii) joint ventures in which Council or a Council subsidiary is a joint venturer;
 - (iv) Council's KMP;
 - (v) other related parties, comprising:
 - (a) a close family member of a KMP of Council;
 - (b) entities controlled or jointly controlled by a KMP of Council;
 - (c) entities controlled or jointly controlled by a close family member of a KMP of Council;
 - (d) other entities as specified in AASB 124, paragraph 9(b)(iii), (iv), (v) and (viii),

5.2 Disclosed Information

For each category of related party transactions specified in section 6.1(d), Council will disclose the following information in Councils' 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.

¹ See AASB 124, paragraphs 13, Aus13.1, 14, 15, and 16.

² Note: This requirement is in addition and separate to the disclosure of senior management remuneration in Council's annual report, pursuant to the *Local Government (General) Regulation 2005*, clause 217.

³ See AASB 124, paragraphs 17 and 17A

⁴ See AASB 124, paragraph 18A

⁵ See AASB 124, paragraphs 18 to 24

5.3 Disclosed in Aggregate or Separate

For each related party category specified in section 6.1(d), Council will disclose information specified in section 6.2 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, having regard to the following criteria:

- (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-arm's length terms;
- (d) whether the nature of the transaction is outside normal day-to-day business operations, based on the factors and thresholds determined by the Responsible Accounting Officer in consultation with Council's external auditor.

6. Identifying Related Party Transactions with KMP's and their close family members

6.1 Related Party Disclosures

KMP must provide a related party disclosure set out in Attachment A, notifying any existing or potential related party transactions 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 section 7.5, to the Executive Manager/Public 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;
- (b) 30 days after a KMP commences their term or employment with Council;
- (c) 30 November;
- (d) 30 June.

6.2 Related Party Disclosure Form

At least 30 days before a specified notification period, Executive Manager/Public Officer will provide KMPs with Related Party Disclosure Form (Attachment A) and a Privacy Collection Notice (Attachment B).

6.3 Suspected Related Party Transaction

If a KMP suspects that a transaction may constitute a related party transaction, the KMP should provide a related party disclosure Notification to the Executive Manager/Public Officer for consideration and determination.

6.4 Other Notifications

The notification requirements in this section 7 are in addition to the notifications a KMP must make to comply with:

- (a) the Code of Conduct
- (b) the disclosure of interests in a written return pursuant to section 450A of the *Local Government Act 1993 and Local Government (General) Regulation 2005*.
- (c) the disclosure of interests in a written return pursuant to section 450A of the *Local Government Act 1993 and Local Government (General) Regulation 2005*.

6.5 Exclusions

The notification requirements in this section 7 do not apply to:

- (a) related party transactions that are ordinary citizen transactions not assessed as being material as determined under section 8 and

- (b) for Councillors, expenses incurred and facilities provided to a councillor during the financial year, under Council's Payment of Expenses and Provision of Facilities to the Mayor and Councillors Policy, the particulars of which are contained in Council's Annual Report pursuant to the *Local Government (General) Regulation, 2005*, clause 217.

6.6 Information Extraction

The Responsible Accounting Officer is responsible for identifying information specified in section 6.2 against each notified related party transaction 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.

6.7 Other Sources of Information

To ensure all related party transactions are captured and recorded, the Responsible Accounting Officer is responsible for reviewing, if required 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
- (c) Council's Contracts Register

6.8 Manual Investigation and Recording of Information

For notified related party transactions that are not captured by Council's business systems, the Responsible Accounting Officer is responsible for manually reviewing the transactional documentation and record the information specified in section 6.2 for the subject transaction in the register of related party transactions.

7. Ordinary Citizen Transactions

7.1 Non-material in Nature

A KMP is not required to notify in a related party disclosure and Council will not disclose in its Financial Statements, related party transactions that are ordinary citizen transactions assessed to be not material in nature.

7.2 Material in Nature

A KMP is required to notify in a related party disclosure and Council will disclose in its Financial Statements in accordance with section 6.3, related party transactions that are ordinary citizen transactions assessed to be material in nature.

7.3 Materiality Assessment

The Responsible Accounting Officer is responsible for reviewing and assessing the materiality of related party transactions that are ordinary citizen transactions 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 6.3.

7.4 Information Extraction

The Responsible Accounting Officer is responsible for identifying and extracting information specified in section 6.2 against each notified related party transaction that is an ordinary citizen transaction assessed as being material in nature in Council's business systems for the purpose of recording the related party transactions and associated information in a register of related party transactions.

8. Register of Related Party Transactions

8.1 Maintain a Register

The Responsible Accounting Officer is responsible for maintaining and keeping up to date a register of related party transactions that captures and records the information specified in section 6.2 for each existing or potential related party transaction (including ordinary citizen transactions assessed as being material in nature) during a financial year.

8.2 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 6.2.

The Responsible Accounting Officer is responsible for ensuring that the information specified in section 6.2 is disclosed in Council's financial statements to the extent, and in the manner, stipulated by the AASB 124, subject to section 6.3.

9. Confidentiality and Privacy

9.1 Confidential

The following information is classified as confidential, and is not available for inspection by or disclosure to the public:

- (a) information (including personal information) provided by a KMP in a related party disclosure; and
- (b) personal information contained in a register of related party transactions.

9.2 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 disclosure 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.

9.3 Permitted Recipients

The following persons are permitted to access, use and disclose the information (including personal information) provided in a related party disclosure or contained in a register of related party transactions for the purposes specified in section 10.4:

- (a) a councillor;
- (b) the General Manager;
- (c) the Responsible Accounting Officer being responsible for the preparation of financial reporting;
- (d) an auditor of Council

9.4 Permitted Purposes

A person specified in section 10.3 may access, use and disclose information (including personal information) in a related party transactions 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 disclosure

- or contained in a register of related party transactions;
- (c) to comply with the disclosure requirements of AASB 124;
- (d) to verify compliance with the disclosure requirements of AASB 124.

Individuals may access their personal information provided by a KMP in a related party disclosure or contained in a register of related party transactions in accordance with Council's Privacy Management Plan.

10. Identifying Close Family Members and Supplementary Examples

10.1 Who are close family members of a KMP Person?

Close family members, or close members of the family, of a KMP are family members who may be expected to influence, or be influenced by, that person 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) dependants of that person or that person's spouse or domestic partner.

Under AASB 124, close family members could include extended members of a family (such as, without limitation, a parent, grandparent, siblings, etc) *if* they could be expected to influence, or be influenced by, the KMP in their dealings with Council.

The following table may assist you in identifying your close family members:

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 dependents	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
Dependents 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

What is an entity that I, or my close family member, control or jointly control?

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

10.2 Control

You control an entity if you have:

- (a) power over the entity;
- (b) exposure, or rights, to variable returns from your involvement with the entity; and
- (c) the ability to use your power over the entity to affect the amount of your returns. ⁶

⁶ 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 disclosure.

Example of control

The Mayor of Sunny Shire Council is the President of League Heroes Inc., the local football club. This club is overseen by a committee which comprises the President and four other committee members. Each member has a single vote when making decisions at meetings. The committee members are not related and do not have agreements to vote with one another. The club has over 100 members that each have a vote in electing the committee members at the club's annual general meeting.

From these facts it would appear that the Mayor does not control or jointly control the football club so it will not be a related party of Council just because the Mayor is the president of the club.

Joint control

To jointly control an entity there must be contractually agreed sharing of control of the entity, 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 disclosure and the entity's related party relationship with Fred and Stan.

In some cases, it will be obvious that you or a family member control or have joint control over an entity. In other cases it will be less clear.

If you are unsure whether you, or a close family member, has control or joint control of an entity then you should contact the Responsible Accounting Officer for a confidential discussion.

Example - Materiality

Councillor P is a member of the key management personnel of a Council. The Council's functions include raising revenue to fund its functions and activities, and planning for and providing services and facilities (including infrastructure) for the local community. In carrying out its functions, the Council undertakes a wide range of activities including the imposition of rates and charges upon constituents, and the provision without charge of services such as parks and roads.

Councillor P is a ratepayer residing within the Council's constituency. As such, Councillor P takes advantage of the availability of free public access to local parks and libraries. Councillor P also used the swimming pool at the Council's Recreation Centre twice during the financial year, paying the casual entry fee applicable to the general public each time. The recreation centre has approximately 20,000 visitors each financial year.

All of the transactions described above between the Council and Councillor P are related party transactions of the Council; however, they are not considered to be material in size or nature and therefore do not need to be disclosed.

Example Close Family Members of KMP

Sunny Shire Council has recently employed Paul's son (George) in the Council's parks and garden's area. Paul is Council's General Manager but was not involved in hiring George. This process was managed by the Director of Parks and Gardens and included an independent assessment process. Paul did not have any influence in George securing the job.

Paul has been identified as a KMP of council, which makes him a related party.

George will also be a related party of Council because he is a close family member of Paul. The recruitment process that was undertaken for George's position is irrelevant when assessing whether George is a related party.

Example Close Family Members of KMP

The Mayor of Happy Shire Council (Shelley) has lived in the Shire her whole life. In fact her family has been in the area for over five generations.

Shelley's cousin Mavis, owns and operates the local newsagent through a company Happy News Pty Ltd, in which she owns 100% of the shares. Shelley and Mavis have always been close and regularly socialise together.

Shelley has been identified as a KMP of Council. From these facts it would appear that Mavis is a close family member of Shelley because she would be expected to influence, or be influenced by, that person in her dealings with Council

Both Mavis and the company she controls, Happy News Pty Ltd would therefore be related parties of Council. Any transactions that the Council makes with the newsagent would need to be separately identified and may need to be disclosed.

Example of Materiality of KMP - Procurement

Where the impact on the financial statements is not material the transaction is not required to be disclosed.

If a transaction has been through the entity's normal procurement processes, it may be presumed that the transaction is on terms no different to those applying to the general public and the assessment of materiality consistent with the normal materiality considerations for other disclosure aspects of the financial statements (likely to be a quantitative assessment, on basis that the transaction is not qualitatively determined as material).

Example of Materiality of KMP - Employment

If a KMP close family members are employed through the entity's normal recruitment processes and the terms and conditions are demonstrably consistent with those offered to other public service employees performing similar roles, materiality for financial statement disclosure assessments should apply.

ATTACHMENT A - Related Party Disclosure by Key Management Personnel



Name of Key Management Personnel:

Position of Key Management Personnel:

Please read the Privacy Collection Notice provided with this notification, which explains what is a related party transaction and the purposes for which Council is collecting and will use and disclose, the related party information provided by you in this notification.

Please complete the table below **for each related party transaction with Council** that you, or a close member of your family, or an entity related to you or a close member of your family:

- (a) has previously entered into **and** which will continue in the 2017/2018 financial year; or
- (b) has entered into, or is reasonably likely to enter into, in the 2017/2018 financial year.

Description of Related Party Transaction	Is transaction existing/potential?	Related Party's Name (Individual's or entity's name)	Related Party's Relationship/ Reasons why related	Description of Transaction Documents or Changes to the Related Party Relationship

Description of Related Party Transaction	Is transaction existing/potential?	Related Party's Name (Individual's or entity's name)	Related Party's Relationship/ Reasons why related	Description of Transaction Documents or Changes to the Related Party Relationship

Notification

I _____, _____ notify that, to the best of my knowledge, information and belief,
 (Full name) (Position)

as at the date of this notification, the above list includes all existing and potential related party transactions with Council involving myself, close members of my family, or entities controlled or jointly controlled by me or close members of my family, relevant to the 2016/2017 financial year.

I make this notification after reading the Privacy Collection Notice provided by Hilltops Council, which details the meaning of the words "related party", "related party transaction", "close members of the family of a person" and, in relation to an entity, "control" or "joint control", and the purposes for which this information will be used and disclosed.

I permit the Responsible Accounting Officer and the other permitted recipients specified in Council's Related Party Disclosure Policy to access the register of interests of me and persons related to me and to use the information for the purposes specified in that policy.

Signature of named Key Management Personnel: _____ Dated: _____

ATTACHMENT B - Related Party Transactions Disclosures by Key Management Personnel

Privacy Collection Notice

Purpose of Collection, Use and Disclosure

Effective for annual periods beginning on or after 1 July 2016, Council must disclose certain related party relationships and related party transactions together with information associated with those transactions in its General Purpose Financial Statements, in order to comply with *Australian Accounting Standard AASB 124 Related Party Disclosures July 2015 (AASB 124)*.

Related parties include Council's Key Management Personnel (KMP), their close family members, and any entities that they or any of their close family members control or jointly control.

A related party transaction is any transaction (whether a transfer of resources, services or obligations) between the reporting local government and any of the related parties, whether monetary or not.

If there is a related party transaction with Council applicable to a reporting financial year, AASB 124 requires Council to disclose in the financial statements the nature of the related party relationship and information about the transaction, including outstanding balances and commitments associated with the transaction. Disclosure in the financial statements may be in the aggregate and/or made separately, depending on the materiality of the transaction.

For more information about Council's disclosure requirements under AASB 124, please refer to Council's Related Party Disclosure Policy. Notifications by Key Management Personnel

Notifications by Key Management Personnel

In order to comply with AASB 124, Council has adopted a policy that requires all members of its KMP to periodically provide notifications to the Executive Manager/Public Officer of any existing or potential related party transactions between Council and any of their related parties during a financial year, and any changes to previously notified related party relationships and transactions relevant to the subject financial year.

To this end, each KMP must provide a Related Party Disclosure, in the approved form, notifying any existing or potential related party transactions between Council and any related parties of the KMP, to the Executive Manager/Public Officer by no later than the following periods during a financial year:

- 30 days after the commencement of the application of this policy;
- 30 days after a KMP commences their term or employment with Council;
- 30 November (each year); and
- 30 June (each year).

Also, during a financial year, a KMP must proactively notify of any new or potential related party transactions that the person knows of, or any changes to previously notified related party relationships or transactions, relevant to the subject financial year by providing to the Executive Manager/Public Officer, additional Related Party Transactions Notifications by no later than 30 days after the person knows of the transaction or change.

Note, these related party disclosure requirements are in addition to the notifications KMPs are required to make to comply with Councils Code of Conduct.

This includes disclosures relating to Conflicts of Interest (Pecuniary and Non Pecuniary) and Gifts and Benefits. Council's Auditors may audit related party information as part of the annual external audit.

Who are KMPs

KMPs are persons having authority and responsibility for planning, directing and controlling the activities of Council, directly or indirectly.

For Council, KMPs include the:

- Councillors;
- General Manager;
- Directors;
- Public Officer,
- Chief Financial Officer