



# ATTACHMENTS

## Audit and Risk Management Committee Meeting – 13 March 2024

|         |   |
|---------|---|
| 6.1.(1) | Minutes from the Audit and Risk Management Committee Meeting held 20 December 2023. |
| 7.2(1)  | 2023 Compliance Audit Return  |



## MINUTES OF THE AUDIT AND RISK MANAGEMENT COMMITTEE MEETING

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Held on

Wednesday, 20 December 2023

Commenced at 3.00pm

Shire of Donnybrook Balingup Council Chamber, Donnybrook

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**Garry Hunt**  
Chief Executive Officer (Temporary)

**21 December 2023**

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**SHIRE OF DONNYBROOK BALINGUP**  
**MINUTES OF THE AUDIT AND RISK MANAGEMENT COMMITTEE**

Held at the Council Chamber  
20 December 2023 at 3.02pm

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## **1 DECLARATION OF OPENING**

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The Chief Executive Officer declared the meeting open at 3:02pm and welcomed the members of the Committee and the public gallery.

Additionally, the Chief Executive Officer acknowledged the traditional custodians of the land, the Wardandi People of the Noongar Nation, paying respects to Elders, both past, and present, and acknowledging emerging leaders.

## **2 ATTENDANCES**

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### **MEMBERS PRESENT**

| <b>MEMBERS</b>                      | <b>STAFF</b>                                    |
|-------------------------------------|---|
| Vivienne MacCarthy, Shire President | Garry Hunt, Chief Executive Officer (Temporary) |
| John Bailey, Councillor             | Kim Dolzadelli, Director Finance and Corporate  |
| Ian Telfer, External Member         | Belinda Richards, Manager Financial Services    |
|                                     | Loren Clifford, Manager Corporate Services      |

### **2.1 APOLOGIES**

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Alexis Davy, Councillor

### **2.2 APPROVED LEAVE OF ABSENCE**

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Nil.

## **3 ANNOUNCEMENTS FROM CHAIRPERSON**

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The Chief Executive Officer announced that he would preside over the meeting until a Presiding Member has been elected by the committee.

## **4 DECLARATIONS OF INTEREST**

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Nil.

## **5 ELECTION OF PRESIDING MEMBER**

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The Chief Executive Officer called for nominations for the role of Presiding Member of the Audit and Risk Management Committee for the next two years.

President MacCarthy put forward her nomination for the position of Presiding Member, and no other nominations were submitted.

The Chief Executive Officer confirmed the election of President MacCarthy as the Presiding Member of the Audit and Risk Management Committee. President MacCarthy assumed the role of Chair.

## **6 ELECTION OF DEPUTY PRESIDING MEMBER**

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President MacCarthy inquired whether the committee wished to appoint a Deputy Presiding Member. Both members indicated that such an appointment was unnecessary.

No nominations were put forward.

## **7 PUBLIC QUESTION TIME**

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### **7.1 PREVIOUS QUESTIONS TAKEN ON NOTICE**

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Nil.

### **7.2 PUBLIC QUESTION TIME**

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Question: Shane Sercombe

*Earlier correspondence from President MacCarthy inferred that councillors were not invited to the audit exit meeting to ensure that the audit findings are not disclosed prematurely and or to protect the identity of the auditors performing the audit Do you conclude your 8 fellow councillors cannot be trusted with the same information as yourself?*

Response: Director Finance and Corporate

The meeting was called by the Assistant Director from the Office of the Auditor General. The Assistant Director made it very clear who was to attend the audit exit meeting. Myself as the Director Finance and Corporate, the Chief Executive Officer, our Manager of Financial Services and President MacCarthy.

Question: Shane Sercombe

*Seems quite unusual as in the past that the definitely the audit Committee is invited, given it should be the biggest event on the audit committees calendar and also. My direct feedback from the office of Auditor General was that there is an expectation or it's definitely normal for elected members to be invited, I guess ultimately by the Shire President to come along to the audit exit meeting.*

Response: President MacCarthy

We're giving you the answer Mr Sercombe. That was the stipulations that were given to us in setting the meeting.

Question: Shane Sercombe

*When will the audit concluding report be released to the Councillors?*

Response: Director Finance and Corporate

The audit concluding memo is treated as confidential. While I successfully obtained permission from the auditors to release it publicly last year, my recent efforts, including approaching them and reiterating the request during the exit meeting, were met with a written denial. Councillors will be receiving a copy of the concluding memo. However, I'd like to clarify that the confidential audit concluding memo will not be made available as a public document.

Question: Shane Sercombe

*Could you please give a summary of the Shires financial results?*

Response: Chief Executive Officer

That question will be answered at the Annual General Meeting of Electors, so that more detail can be given.

Question: Shane Sercombe

*With the Shire's 2023 net result being at \$9 million less than budgeted and capital expenses also \$14 million less than budgeted. Can the counselling community have faith in the current budget process?*

Response: Director Finance and Corporate

Question taken on notice.

## 8 CONFIRMATIONS OF MINUTES

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### 8.1 AUDIT AND RISK MANAGEMENT COMMITTEE MEETING – 15 AUGUST 2023

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Minutes of the Audit and Risk Management Committee meeting held 15 August 2023 are attached (Attachment 8.1(1)).

#### EXECUTIVE RECOMMENDATION

**That the Minutes of the Audit and Risk Management Committee Meeting held 15 August 2023 be confirmed as a true and correct record.**

*Advice notes: the Minutes of the Audit and Risk Management Committee Meeting held 15 August 2023 were received by Council at the Ordinary Council meeting held 23 August 2023, Council Resolution 99/23.*

#### COMMITTEE RESOLUTION ARM 15/23

**MOVED: IAN TELFER**

**SECONDED: PRESIDENT MCCARTHY**

**That the Minutes of the Audit and Risk Management Committee Meeting held 15 August 2023 be confirmed as a true and correct record.**

**CARRIED: 3/0**

*Advice notes: – CEO stated that he would include a note to acknowledge/note that Cr Bailey was not a member, nor did he attend the ARMC meeting held 15 August 2023 and was casting his vote on the assurance of the two other members whom were present at the meeting.*

## 9 REPORTS OF OFFICERS

### 9.1.1 ANNUAL FINANCIAL STATEMENTS AND AUDIT OPINION 2022/2023

|                            |  |
|----------------------------|--|
| <b>Location</b>            | Shire of Donnybrook Balingup   |
| <b>Applicant</b>           | Shire of Donnybrook Balingup   |
| <b>File Reference</b>      | FNC 02A  |
| <b>Author</b>              | Kim Dolzadelli, Director Finance and Corporate   |
| <b>Responsible Manager</b> | Kim Dolzadelli, Director Finance and Corporate   |
| <b>Attachments</b>         | 9.1.1 (1) - Annual Financial Statements 2022/23<br>9.1.1 (2) - Audit Opinion 2022/23<br>9.1.1 (3) – Management Letter 2022/23<br>9.1.1 (4) – Interim Audit Management Letter 2022/23 |
| <b>Voting Requirements</b> | Simple Majority  |

#### EXECUTIVE RECOMMENDATION

**That the Audit and Risk Management Committee recommend to Council that it:**

- 1. Receive the Annual Financial Report, Audit Report, Final Management Letter and Interim Audit Management letter for the year ending 30 June 2023; and**
- 2. Note that a report on significant findings in accordance with Section 7.12A(4)(b) of the *Local Government Act 1995*, for the year ending 30 June 2023, is not required.**

#### STRATEGIC ALIGNMENT

The following outcomes from the Council Plan 2022 – 2032 relate to this proposal:

|           |      |  |
|-----------|------|--|
| Outcome   | 11   | Strong, visionary leadership                                     |
| Objective | 11.1 | Provide strategically focused, open and accountable governance   |
| Outcome   | 12   | A well respected, professionally run organisation                |
| Objective | 12.1 | Deliver effective and efficient operations and service provision |

#### EXECUTIVE SUMMARY

The Office of the Auditor General (OAG) has completed the Audit of the Annual Financial Report for the year ended 30 June 2023. The Independent Auditor's Report was issued on 11 December 2023 and is attached to this item for reference.



The audit opinion is unqualified and concludes that the report fairly represents the results of the operations of the Shire for the period ended 30 June 2023.

No matters were raised in the Audit Report that requires any action to be taken by the local government in accordance with the Local Government Act 1995, Part – 7 Audit.

The Interim and Final Audit Management reports are also attached to this Agenda with Managements responses included as attachments to this agenda.

## **BACKGROUND**

The Shire of Donnybrook Balingup audit for year ending 30 June 2023 was conducted by the Office of the Auditor (OAG) using a private contractor; Moore Australia.

## **FINANCIAL IMPLICATIONS**

Nil.

## **POLICY COMPLIANCE**

Nil.

## **STATUTORY COMPLIANCE**

### ***Local Government Act 1995 Part – 7 Audit***

#### ***7.12A. Duties of local government with respect to audits***

- (3) A local government must —***
  - (aa) examine an audit report received by the local government; and***
    - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and***
    - (b) ensure that appropriate action is taken in respect of those matters.***
- (4) A local government must —***
  - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and***
  - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.***
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.***

## **Local Government (Audit) Regulations 1996**

### **16. Functions of audit committee**

*An audit committee has the following functions —*

- (a) to guide and assist the local government in carrying out —
  - (in) its functions under Part 6 of the Act; and*
  - (ii) its functions relating to other audits and other matters related to financial management;**
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;*
- (c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
  - (i) report to the council the results of that review; and*
  - (ii) give a copy of the CEO's report to the council;**
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
  - (i) regulation 17(1); and*
  - (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);**
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;*
- (f) to oversee the implementation of any action that the local government —
  - (i) is required to take by section 7.12A(3); and*
  - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*
  - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
  - (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);**
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.*

### **CONSULTATION**

Nil.

### **OFFICER CONCLUSION**

The audit opinion is unqualified and concludes that the report fairly represents the results of the operations of the Shire for the period ended 30 June 2023.

**COMMITTEE RESOLUTION ARM 16/23**

**MOVED: CR BAILEY**

**SECONDED: IAN TELFER**

**That the Audit and Risk Management Committee recommend to Council that it:**

- 1. Receive the Annual Financial Report, Audit Report, Final Management Letter and Interim Audit Management letter for the year ending 30 June 2023; and**
- 2. Note that a report on significant findings in accordance with Section 7.12A(4)(b) of the *Local Government Act 1995*, for the year ending 30 June 2023, is not required.**

**CARRIED: 3/0**

DRAFT

## 9.1.2 OFFICE OF THE AUDITOR GENERAL FINANCIAL AUDIT RESULTS LOCAL GOVERNMENT 2021/2022

|                            |   |
|----------------------------|---|
| <b>Location</b>            | Shire of Donnybrook Balingup  |
| <b>Applicant</b>           | Shire of Donnybrook Balingup  |
| <b>File Reference</b>      | FNC 02A   |
| <b>Author</b>              | Kim Dolzadelli, Director Finance and Corporate  |
| <b>Responsible Manager</b> | Kim Dolzadelli, Director Finance and Corporate  |
| <b>Attachments</b>         | 9.1.2 (1) Letter from Auditor General<br>9.1.2 (2) Office of the Auditor General Financial Audit Results Local Government 2021/2022 |
| <b>Voting Requirements</b> | Simple Majority   |

### EXECUTIVE RECOMMENDATION

**That the Audit and Risk Management Committee receive the Office of the Auditor General Financial Audit Results Local Government 2021/2022 and letter of advice from the Auditor General.**

### STRATEGIC ALIGNMENT

The following outcomes from the Council Plan 2022 – 2032 relate to this proposal:

- Outcome 11 Strong, visionary leadership
- Objective 11.1 Provide strategically focused, open and accountable governance
- Outcome 12 A well respected, professionally run organisation
- Objective 12.1 Deliver effective and efficient operations and service provision

### EXECUTIVE SUMMARY

In accordance with section 24 of the *Auditor General Act 2006*, Attachment 9.1.2 (2), summarises the final results of the Office of the Auditor Generals annual audits of 146 of 148 local government entities for the year ended 30 June 2022 and the 16 remaining audits from 30 June 2021.

It is pleasing to see that the Shire of Donnybrook Balingup was listed in the “Best practice top 20 entities” as listed on Page 22 of Attachment 9.1.2 (2). This is a testament to the dedicated Finance staff working for the Shire.

Excerpt Page 22 of the Attachment 9.1.2 (2):

## Best practice entities

This is the first year we have rated entities on their financial reporting and financial controls, though we have been reporting on this for the State sector for many years. The quality of financial reporting is measured against five criteria:

- timeliness of financial statements
- quality of financial statements and notes
- quality of working papers
- resolution of accounting issues
- availability of key staff.

Of the 148 entities, 85 were scored audit ready, representing 57% of all local government entities and signalling room for improvement.

Most noteworthy is the number of regional shires that have made the better practice list. We commend all those who have made this inaugural list and trust others will now be inspired to strive to compete for inclusion.

| Best practice top 20 entities         |                                   |                              |                         |
|---------------------------------------|-----------------------------------|------------------------------|-------------------------|
| City of Albany                        | Murchison Regional Vermin Council | Shire of Dumbleyung          | Shire of Murray         |
| City of Greater Geraldton             | Shire of Boddington               | Shire of Gingin              | Shire of Pingelly       |
| City of Melville                      | Shire of Bridgetown-Greenbushes   | Shire of Jerramungup         | Shire of Wagin          |
| City of Swan                          | Shire of Cranbrook                | Shire of Donnybrook-Balingup | Shire of Waroona        |
| Eastern Metropolitan Regional Council | Shire of Cue                      | Shire of Mingenew            | Shire of Wongan-Ballidu |

Source: OAG

Table 4: Best practice entities for 2021-22

## BACKGROUND

Responsibility for financial auditing of Western Australia’s local governments transitioned from the Department of Local Government, Sport, and Cultural Industries to the Office of the Auditor General with the proclamation of the *Local Government Amendment (Auditing) Act 2017*.

## FINANCIAL IMPLICATIONS

Nil.

**POLICY COMPLIANCE**

Nil.

**STATUTORY COMPLIANCE**

Nil.

**CONSULTATION**

Nil.

**OFFICER CONCLUSION**

That the information be received.

**COMMITTEE RESOLUTION ARM 17/23**

**MOVED: IAN TELFER**

**SECONDED: CR BAILEY**

**That the Audit and Risk Management Committee receive the Office of the Auditor General Financial Audit Results Local Government 2021/22 and letter of advice from the Auditor General.**

**CARRIED:3/0**

**10 CLOSURES**

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President MacCarthy declared the meeting closed at 3:22pm.



Department of  
**Local Government, Sport  
and Cultural Industries**

### Donnybrook-Balingup – Compliance Audit Return

| Commercial Enterprises by Local Governments |                                     |   |          |          |
|---|-------------------------------------|---|----------|----------|
| No  | Reference                           | Question  | Response | Comments |
| 1   | s3.59(2)(a) F&G<br>Regs 7,9,10      | Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?   | N/A      |          |
| 2   | s3.59(2)(b) F&G<br>Regs 7,8A, 8, 10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?  | N/A      |          |
| 3   | s3.59(2)(c) F&G<br>Regs 7,8A, 8,10  | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?   | N/A      |          |
| 4   | s3.59(4)                            | Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023? | N/A      |          |
| 5   | s3.59(5)                            | During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?   | N/A      |          |

| Delegation of Power/Duty |                                   |   |          |                                       |
|--------------------------|-----------------------------------|---|----------|---------------------------------------|
| No                       | Reference                         | Question  | Response | Comments                              |
| 1                        | s5.16 (1)                         | Were all delegations to committees resolved by absolute majority?   | Yes      | Council Resolution 79/23 (28/06/2023) |
| 2                        | s5.16 (2)                         | Were all delegations to committees in writing?  | Yes      | Council Resolution 79/23 (28/06/2023) |
| 3                        | s5.17                             | Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?      | Yes      | Council Resolution 79/23 (28/06/2023) |
| 4                        | s5.18                             | Were all delegations to committees recorded in a register of delegations?   | Yes      | Council Resolution 79/23 (28/06/2023) |
| 5                        | s5.18                             | Has council reviewed delegations to its committees in the 2022/2023 financial year?                                   | Yes      | Council Resolution 79/23 (28/06/2023) |
| 6                        | s5.42(1) & s5.43<br>Admin Reg 18G | Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? | Yes      | Council Resolution 79/23 (28/06/2023) |



|           |                           |   |     |                                       |
|-----------|---------------------------|---|-----|---------------------------------------|
| <b>7</b>  | s5.42(1)                  | Were all delegations to the CEO resolved by an absolute majority?   | Yes | Council Resolution 79/23 (28/06/2023) |
| <b>8</b>  | s5.42(2)                  | Were all delegations to the CEO in writing?   | Yes | Council Resolution 79/23 (28/06/2023) |
| <b>9</b>  | s5.44(2)                  | Were all delegations by the CEO to any employee in writing?   | Yes | Council Resolution 79/23 (28/06/2023) |
| <b>10</b> | s5.16(3)(b) & s5.45(1)(b) | Were all decisions by the Council to amend or revoke a delegation made by absolute majority?  | Yes | Council Resolution 79/23 (28/06/2023) |
| <b>11</b> | s5.46(1)                  | Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?  | Yes | Council Resolution 79/23 (28/06/2023) |
| <b>12</b> | s5.46(2)                  | Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?  | Yes | Council Resolution 79/23 (28/06/2023) |
| <b>13</b> | s5.46(3) Admin Reg 19     | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19? | Yes | Council Resolution 79/23 (28/06/2023) |

#### Disclosure of Interest

| No       | Reference                         | Question  | Response | Comments  |
|----------|-----------------------------------|---|----------|---|
| <b>1</b> | s5.67                             | Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? | N/A      |   |
| <b>2</b> | s5.68(2) & s5.69(5) Admin Reg 21A | Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?      | Yes      |   |
| <b>3</b> | s5.73                             | Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?  | Yes      |   |
| <b>4</b> | s5.75 Admin Reg 22, Form 2        | Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?  | Yes      |   |
| <b>5</b> | s5.76 Admin Reg 23, Form 3        | Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?   | No       | An annual return was not received by the due date of 31 August 2023 by the following 'relevant persons': <ul style="list-style-type: none"> <li>Cr C. Newman (former Councillor)</li> </ul> |





|    |                                       |  |     |   |
|----|---------------------------------------|--|-----|---|
|    |                                       |  |     | <ul style="list-style-type: none"> <li>• Cr F. Mills (former Councillor)</li> <li>• Cr P. Jones (former Councillor)</li> </ul> <p>The Shire CEO took action for this non-compliance as specified in the relevant legislation. The Shire provides mandatory training to Council Members which includes an overview of the statutory environment relating to declarations of interest and clarification of the personal responsibilities of Council Members to comply with their obligations.</p> |
| 6  | s5.77                                 | On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?  | Yes |   |
| 7  | s5.88(1) & (2)(a)                     | Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?   | Yes |   |
| 8  | s5.88(1) & (2)(b)<br>Admin Reg 28     | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? | Yes |   |
| 9  | s5.88(3)                              | When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?  | Yes |   |
| 10 | s5.88(4)                              | Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?                     | Yes |   |
| 11 | s5.89A(1), (2) & (3)<br>Admin Reg 28A | Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?                         | Yes |   |
| 12 | s5.89A(5) & (5A)                      | Did the CEO publish an up-to-date version of the gift register on the local government's website?  | Yes |   |



|           |                       |   |     |  |
|-----------|-----------------------|---|-----|--|
| <b>13</b> | s5.89A(6)             | When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?   | Yes |  |
| <b>14</b> | s5.89A(7)             | Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?  | Yes |  |
| <b>15</b> | s5.70(2) & (3)        | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?  | Yes |  |
| <b>16</b> | s5.71A & s5.71B(5)    | Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? | Yes |  |
| <b>17</b> | s5.71B(6) & s5.71B(7) | Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?   | Yes |  |
| <b>18</b> | s5.104(1)             | Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?  | Yes |  |
| <b>19</b> | s5.104(3) & (4)       | Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?   | Yes |  |
| <b>20</b> | s5.104(7)             | Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?   | Yes |  |
| <b>21</b> | s5.51A(1) & (3)       | Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?   | Yes |  |



| Disposal of Property |           |  |          |          |
|----------------------|-----------|--|----------|----------|
| No                   | Reference | Question   | Response | Comments |
| 1                    | s3.58(3)  | Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?         | Yes      |          |
| 2                    | s3.58(4)  | Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property? | Yes      |          |

| Elections |                         |   |          |          |
|-----------|-------------------------|---|----------|----------|
| No        | Reference               | Question  | Response | Comments |
| 1         | Elect Regs 30G(1) & (2) | Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997? | Yes      |          |
| 2         | Elect Regs 30G(3) & (4) | Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?  | N/A      |          |
| 3         | Elect Regs 30G(5) & (6) | Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?  | Yes      |          |



| Finance |                       |   |          |  |
|---------|-----------------------|---|----------|--|
| No      | Reference             | Question  | Response | Comments   |
| 1       | s7.1A                 | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?  | Yes      | Council resolution 127/23 (22/11/2023)   |
| 2       | s7.1B                 | Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?   | Yes      | Council resolution 79/23 (28/06/2023)  |
| 3       | s7.9(1)               | Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?  | Yes      | Received 11 December 2023  |
| 4       | s7.12A(3)             | Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?   | N/A      |  |
| 5       | s7.12A(4)(a) & (4)(b) | Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? | N/A      |  |
| 6       | s7.12A(5)             | Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?  | Yes      |  |
| 7       | Audit Reg 10(1)       | Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?   | No       | End of Year audit was undertaken on-site from 17th to 20th October 2023. Final management letter was received from the auditors on 30th November 2023. |

| Local Government Employees |           |          |          |          |
|----------------------------|-----------|----------|----------|----------|
| No                         | Reference | Question | Response | Comments |



|   |                                   |   |     |  |
|---|-----------------------------------|---|-----|--|
| 1 | s5.36(4) & s5.37(3) Admin Reg 18A | Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?   | Yes |  |
| 2 | Admin Reg 18E                     | Was all information provided in applications for the position of CEO true and accurate?   | N/A |  |
| 3 | Admin Reg 18F                     | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? | N/A |  |
| 4 | s5.37(2)                          | Did the CEO inform council of each proposal to employ or dismiss senior employee?   | Yes | Director Operations, Council resolution 72/23 (24/05/2023) |
| 5 | s5.37(2)                          | Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?  | N/A |  |

#### Official Conduct

| No | Reference       | Question  | Response | Comments                |
|----|-----------------|---|----------|-------------------------|
| 1  | s5.120          | Has the local government designated an employee to be its complaints officer?   | Yes      | Chief Executive Officer |
| 2  | s5.121(1) & (2) | Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? | Yes      |                         |
| 3  | s5.121(2)       | Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?   | Yes      |                         |
| 4  | s5.121(3)       | Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?   | Yes      |                         |

#### Tenders for Providing Goods and Services

| No | Reference | Question | Response | Comments |
|----|-----------|----------|----------|----------|
|----|-----------|----------|----------|----------|



|          |  |   |     |   |
|----------|--|---|-----|---|
| <b>1</b> | F&G Reg 11A(1) & (3)                             | Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? | Yes |   |
| <b>2</b> | s3.57 F&G Reg 11                                 | Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?   | Yes |   |
| <b>3</b> | F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4) | When regulations 11(1), 12(2) or 13 of the Local Government (Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?   | Yes |   |
| <b>4</b> | F&G Reg 12                                       | Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?   | Yes |   |
| <b>5</b> | F&G Reg 14(5)                                    | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?   | Yes |   |
| <b>6</b> | F&G Regs 15 & 16                                 | Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?   | Yes |   |
| <b>7</b> | F&G Reg 17                                       | Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?                        | No  | A review of the legislative requirements has resulted in changes being implemented to the tender information available on the Shire's website to ensure compliance. |
| <b>8</b> | F&G Reg 18(1)                                    | Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?   | N/A |   |



|           |                                 |   |     |  |
|-----------|---------------------------------|---|-----|--|
| <b>9</b>  | F&G Reg 18(4)                   | Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?  | Yes |  |
| <b>10</b> | F&G Reg 19                      | Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?  | Yes |  |
| <b>11</b> | F&G Regs 21 & 22                | Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?   | N/A |  |
| <b>12</b> | F&G Reg 23(1) & (2)             | Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?   | N/A |  |
| <b>13</b> | F&G Reg 23(3) & (4)             | Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?   | N/A |  |
| <b>14</b> | F&G Reg 24                      | Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?  | N/A |  |
| <b>15</b> | F&G Regs 24AD(2) & (4) and 24AE | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?  | N/A |  |
| <b>16</b> | F&G Reg 24AD(6)                 | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?   | N/A |  |
| <b>17</b> | F&G Reg 24AF                    | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? | N/A |  |



|           |                    |  |     |  |
|-----------|--------------------|--|-----|--|
| <b>18</b> | F&G Reg 24AG       | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? | N/A |  |
| <b>19</b> | F&G Reg 24AH(1)    | Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?                       | N/A |  |
| <b>20</b> | F&G Reg 24AH(3)    | Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?            | N/A |  |
| <b>21</b> | F&G Reg 24AI       | Did the CEO send each applicant written notice advising them of the outcome of their application?  | N/A |  |
| <b>22</b> | F&G Regs 24E & 24F | Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?                     | N/A |  |

### Integrated Planning and Reporting

| <b>No</b> | <b>Reference</b>        | <b>Question</b>  | <b>Response</b> | <b>Comments</b>  |
|-----------|-------------------------|--|-----------------|--|
| <b>1</b>  | Admin Reg 19C           | Has the local government adopted by absolute majority a strategic community plan?<br>If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes             | 25/08/2021<br><br>Council resolution 138/21 (25/08/2021) |
| <b>2</b>  | Admin Reg 19DA(1) & (4) | Has the local government adopted by absolute majority a corporate business plan?<br>If Yes, please provide the adoption date or the date of the most recent review in the Comments section?  | Yes             | 25/05/2022<br><br>Council resolution 70/22 (25/05/2022)  |
| <b>3</b>  | Admin Reg 19DA(2) & (3) | Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?   | Yes             |  |





| Optional Questions |                                  |   |          |   |
|--------------------|----------------------------------|---|----------|---|
| No                 | Reference                        | Question  | Response | Comments  |
| 1                  | Financial Management Reg 5(2)(c) | Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023?<br>If yes, please provide the date of council's resolution to accept the report.                           | No       | The Shire engaged AMD in 2023 to prepare an Internal Audit Proposal, towards the development and implementation of a Strategic Internal Audit Plan which will incorporate these legislative requirements. |
| 2                  | Audit Reg 17                     | Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023?<br>If yes, please provide date of council's resolution to accept the report. | No       | The Shire engaged AMD in 2023 to prepare an Internal Audit Proposal, towards the development and implementation of a Strategic Internal Audit Plan which will incorporate these legislative requirements. |
| 3                  | s5.87C                           | Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?  | Yes      |   |
| 4                  | s5.90A(2) & (5)                  | Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?  | Yes      |   |
| 5                  | s5.96A(1), (2), (3) & (4)        | Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?   | Yes      |   |
| 6                  | s5.128(1)                        | Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?   | Yes      | Council resolution 136/23 (22/11/2023)  |
| 7                  | s5.127                           | Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?   | Yes      |   |



Department of  
**Local Government, Sport  
and Cultural Industries**

|          |          |  |     |  |
|----------|----------|--|-----|--|
| <b>8</b> | s6.4(3)  | By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023? | Yes |  |
| <b>9</b> | s.6.2(3) | When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?                                     | Yes |  |

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date

DRAFT