



Appendices

Audit and Risk Committee Meeting

Thursday, 22 February 2024

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5.1 Compliance Audit Return 2023
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Compliance Audit Return 2023

Commercial Enterprises by Local Governments					
No	Reference	Question	Respondent	Answer	Notes
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	Manager Governance and Strategy Manager Place and Economic Development	N/A	No major trading undertakings undertaken in 2023.
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	Manager Governance and Strategy Manager Place and Economic Development	N/A	No major land transactions undertaken in 2023.
3	s3.59(2)(c) F&G 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?	Manager Governance and Strategy Manager Place and Economic Development	N/A	No major land transactions undertaken in 2023.
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?	Manager Governance and Strategy Manager Place and Economic Development	N/A	No major land transactions or trading undertakings undertaken in 2023.
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	Manager Governance and Strategy Manager Place and Economic Development	N/A	No major land transactions or trading undertakings undertaken in 2023.



Delegation of Power/Duty					
No	Reference	Question	Respondent	Answer	Notes
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Manager Governance and Strategy	N/A	No delegations have been given to Committees by Council.
2	s5.16 (2)	Were all delegations to committees in writing?	Manager Governance and Strategy	N/A	No delegations have been given to Committees by Council.
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	Manager Governance and Strategy	N/A	No delegations have been given to Committees by Council.
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Manager Governance and Strategy	N/A	No delegations have been given to Committees by Council.
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	Manager Governance and Strategy	Yes	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?	Manager Governance and Strategy	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Manager Governance and Strategy	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Manager Governance and Strategy	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Manager Governance and Strategy	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Manager Governance and Strategy	Yes	
11	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?	Manager Governance and Strategy	Yes	
12	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?	Manager Governance and Strategy	Yes	
13	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?	Manager Governance and Strategy	Yes	



Disclosure of Interest					
No	Reference	Question	Respondent	Answer	Notes
1	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 <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Manager Governance and Strategy	Yes	
2	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?	Manager Governance and Strategy	Yes	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?	Manager Governance and Strategy	Yes	
4	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?	Manager Governance and Strategy	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Manager Governance and Strategy	Yes	
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?	Manager Governance and Strategy	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 <i>Local Government Act 1995</i> ?	Manager Governance and Strategy	Yes	
8	s5.88(1) & (2)(b) 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 <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Manager Governance and Strategy	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 <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?	Manager Governance and Strategy	Yes	



Disclosure of Interest					
No	Reference	Question	Respondent	Answer	Notes
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> 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?	Manager Governance and Strategy	Yes	
11	s5.89A(1), (2) & (3) 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 <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Manager Governance and Strategy	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?	Manager Governance and Strategy	Yes	
13	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 <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Manager Governance and Strategy	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Manager Governance and Strategy	Yes	
15	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?	Manager Governance and Strategy	Yes	
16	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 s5.71A(1) of the <i>Local Government Act 1995</i> 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?	Manager Governance and Strategy	N/A	No such application was made to the Minister.
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) of the <i>Local Government Act 1995</i> recorded in the minutes of the council meeting at which the decision was considered?	Manager Governance and Strategy	N/A	No such decision was made by the Minister.



Disclosure of Interest					
No	Reference	Question	Respondent	Answer	Notes
18	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 and candidates that incorporates the model code of conduct?	Manager Governance and Strategy	Yes	
19	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 <i>Local Government Act 1995</i> ?	Manager Governance and Strategy	No	The Shire's Code matches the model code in the <i>Local Government (Model Code of Conduct) Regulations 2021</i> .
20	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?	Manager Governance and Strategy	Yes	
21	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?	Manager Governance and Strategy	Yes	



Disposal of Property					
No	Reference	Question	Respondent	Answer	Notes
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 <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	Manager Governance and Strategy Manager Place and Economic Development	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) in the required local public notice for each disposal of property?	Manager Governance and Strategy Manager Place and Economic Development	Yes	



Elections

No	Reference	Question	Respondent	Answer	Notes
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?	Manager Governance and Strategy	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?	Manager Governance and Strategy	N/A	No such electoral gift disclosures were made.
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?	Manager Governance and Strategy	Yes	



Finance

No	Reference	Question	Respondent	Answer	Notes
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?	Manager Governance and Strategy	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?	Manager Governance and Strategy	N/A	No delegations have been made by Council to the audit committee.
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?	Manager Finance	Yes	
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 <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	Manager Finance	N/A	No such matters were raised.
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?	Manager Finance	N/A	No such matters were raised.
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 <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?	Manager Finance	N/A	No such matters were raised.
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?	Manager Finance	Yes	



Integrated Planning and Reporting					
No	Reference	Question	Respondent	Answer	Notes
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Manager Governance and Strategy	Yes	22 June 2023 – item 12.9. The Council Plan 2023 – 2033 incorporates both a Strategic Community Plan and a Corporate Business Plan.
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Manager Governance and Strategy	Yes	22 June 2023 – item 12.9. The Council Plan 2023 – 2033 incorporates both a Strategic Community Plan and a Corporate Business Plan.
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Manager Governance and Strategy	Yes	



Local Government Employees

No	Reference	Question	Respondent	Answer	Notes
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?	Manager Governance and Strategy	N/A	No such position advertised in 2023.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Manager Governance and Strategy	N/A	No such position advertised in 2023.
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 <i>Local Government Act 1995</i> ?	Manager Governance and Strategy	N/A	No such position advertised in 2023.
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Manager Governance and Strategy	N/A	There are no designated senior employees.
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?	Manager Governance and Strategy	N/A	There are no designated senior employees.



Official Conduct					
No	Reference	Question	Respondent	Answer	Notes
1	s5.120	Has the local government designated an employee to be its complaints officer?	Manager Governance and Strategy	N/A	No person is designated, which makes the CEO the Complaints Officer by default.
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 <i>Local Government Act 1995</i> ?	Manager Governance and Strategy	Yes	
3	s5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Manager Governance and Strategy	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?	Manager Governance and Strategy	Yes	



Optional Questions					
No	Reference	Question	Respondent	Answer	Notes
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? If yes, please provide the date of council's resolution to accept the report.	Manager Finance	Yes	28 April 2022
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? If yes, please provide date of council's resolution to accept the report.	Manager Governance and Strategy	Yes	15 December 2022
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , 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?	Manager Governance and Strategy	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?	Manager Governance and Strategy	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 <i>Local Government Act 1995</i> ?	Manager Governance and Strategy	Yes	



Optional Questions					
No	Reference	Question	Respondent	Answer	Notes
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?	Manager Governance and Strategy	Yes	
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?	Manager Governance and Strategy	Yes	
8	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?	Manager Finance	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Manager Finance	Yes	



Tenders for Providing Goods and Services

No	Reference	Question	Respondent	Answer	Notes
1	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?	Director Infrastructure Services Manager Governance and Strategy	Yes	
2	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?	Director Infrastructure Services Manager Governance and Strategy	Yes	
3	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)?	Director Infrastructure Services Manager Governance and Strategy	Yes	
4	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?	Director Infrastructure Services Manager Governance and Strategy	Yes	
5	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?	Director Infrastructure Services Manager Governance and Strategy	Yes	



Tenders for Providing Goods and Services					
No	Reference	Question	Respondent	Answer	Notes
6	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?	Director Infrastructure Services Manager Governance and Strategy	No	Occurring on the same day, the tenders submitted for five requests for tender were opened by one officer. This was the result of a misunderstanding of the process within the relevant department for opening tenders that are received electronically via the Shire's VendorPanel portal. Following the identification of this non-compliance, the Shire has taken steps to ensure there is a consistent understanding of the rules regarding the opening of tenders and checks are undertaken to ensure the risk of a repeat is minimised.
7	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?	Director Infrastructure Services Manager Governance and Strategy	Yes	
8	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?	Director Infrastructure Services Manager Governance and Strategy	Yes	
9	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?	Director Infrastructure Services Manager Governance and Strategy	Yes	
10	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?	Director Infrastructure Services Manager Governance and Strategy	Yes	
11	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?	Manager Governance and Strategy	N/A	No formal expression of interest process was conducted in the return period.



Tenders for Providing Goods and Services					
No	Reference	Question	Respondent	Answer	Notes
12	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?	Manager Governance and Strategy	N/A	No formal expression of interest process was conducted in the return period.
13	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?	Manager Governance and Strategy	N/A	No formal expression of interest process was conducted in the return period.
14	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?	Manager Governance and Strategy	N/A	No formal expression of interest process was conducted in the return period.
15	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 and General) Regulations 1996, Regulations 24AD(4) and 24AE?	Manager Governance and Strategy	No	No invitations for a panel of pre-qualified suppliers was called in 2023.
16	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?	Manager Governance and Strategy	N/A	No invitations for a panel of pre-qualified suppliers was called in 2023.
17	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?	Manager Governance and Strategy	N/A	No invitations for a panel of pre-qualified suppliers was called in 2023.



Tenders for Providing Goods and Services

No	Reference	Question	Respondent	Answer	Notes
18	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?	Manager Governance and Strategy	N/A	No invitations for a panel of pre-qualified suppliers was called in 2023.
19	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?	Manager Governance and Strategy	N/A	No invitations for a panel of pre-qualified suppliers was called in 2023.
20	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?	Manager Governance and Strategy	N/A	No invitations for a panel of pre-qualified suppliers was called in 2023.
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Manager Governance and Strategy	N/A	No invitations for a panel of pre-qualified suppliers was called in 2023.
22	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?	Manager Governance and Strategy	Yes	