



# Audit Committee Meeting 24 March 2021

## Late Items & Attachments

- 6.1 - Compliance Audit Report; and
- 6.6 - Internal Audits February.

## 6.1 Compliance Audit Return 2020

File reference			
Report date			17 March 2020
Applicant/proponent			Department of Local Government, Sport and Cultural Industries
Officer disclosure of interest			Nil
Previous meeting references			
Prepared by			Sean Fletcher, Interim Governance Officer
Authorised by			CEO
Attachments			
Attachment 1	Page		SoVP CAR 2020

### PURPOSE

As per the Local Government (Audit) Regulations, this item regarding the Compliance Audit Return 2020 is presented to the Audit Committee to make appropriate recommendations to Council.

### BACKGROUND

It is a requirement of all local governments to complete the Compliance Audit Return by 31 March for the preceding calendar year and submit it to the Department of Local Government, Sports and Cultural industries as part of its regulatory obligations.

### COMMENT

The Compliance Audit Return has been completed for the 2020 year and is submitted for review.

### Audit Findings

The Author reviewed the practices and procedures of the administration, as required under the CAR (Attachment 1). The following is a summary of the audit findings and suggested course of action for non-compliant actions regarding the CAR for 2020:

Subject	Page	Question of Non-Compliance	Finding
<b>Commercial Enterprises by Local Government</b>			
<b>5 questions</b>	1	N/A	<b>Background</b> SoVP did not undertake any such activity for 2020.
<b>Delegation of Power or Duty</b>			
<b>13 questions</b>	2	13	In the CAR for 2019, there were 4 non-compliant questions. In the CAR for 2020, there is one such instance.

			<p><b>Background</b></p> <p>Section 5.46(3) and Admin Reg 19 requires all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19.</p> <p>The Departmental Guideline regarding Delegations states that:</p> <p>“This provision does not necessarily require the keeping of a register and other efficient record keeping practices would be sufficient. However, it is recommended that such systems provide for accessible accountability of the performance of these tasks.”</p> <p>In the CAR for 2019 regarding the same question it was reported that: the CEO to implement appropriate practices for the recording of the use of delegations:</p> <ul style="list-style-type: none"> <li>• Within the Shire's Record Keeping System including appropriate systems and files;</li> <li>• To report to Council in the CEO report each month when her delegations were used.</li> </ul> <p>Neither of these actions have been undertaken. However, the Shire has made substantial inroads in the review and implementation of its new record keeping process. Discussion has also been had that the CEO is to start providing a list of when her delegations are used in her CEO briefing report to Council.</p> <p><b>CAR Comment/Action</b></p> <p>The Shire is in the process of improving its record keeping system and processes.</p>
<b>Disclosure of Interests</b>			
21 questions	2		<p><b>Background</b></p> <p>For 2019, there were no matters of non-compliance. However, for 2020, there are 4.</p>

	3	5	<b>CAR Comment/Action</b> One elected member submitted their annual return on 10 September 2020. The matter has yet to be reported.
	3	9	<b>CAR Comment/Action</b> Primary and Annual returns for past elected members and staff returns were not removed from their respective registers. Returns have now been removed.
	3	10	<b>CAR Comment/Action</b> Although the returns had not been removed as required, they have still been kept for five years. They have now been placed in the appropriate file. See Q9.
	3	13	<b>Background</b> Former elected members and staff are required to be removed from the gift register. This has not been undertaken, if at all.  <b>CAR Comment/Action</b> This will be actioned when the new gift register is implemented. The new register will now only apply to elected members and the CEO. Travel is no longer a separate component.
	4	14	<b>Background</b> Records of removed persons from the gift register need to be kept for at least 5 years. This has not been done.  <b>Action</b> This will be down once the old gift register is removed from the Shire's website.
<b>Disposal of Property</b>			
<b>2 questions</b>	4	N/A	<b>Background</b> No matters of non-compliance.
<b>Elections</b>			
<b>3 questions</b>	5		<b>Background</b> For 2019 there were no matters of non-compliance. For 2020 there are 3 matters of non-compliance.
	5	1	<b>CAR Comment/Action</b> It would appear an electoral gift register was not established previously on the Shire's website.

			There were no elections held in 2020.
	5	2	<p><b>Background</b></p> <p>It is unknown if disclosure of gift forms for former elected members and unsuccessful candidates were removed from the electoral gift register and retained those for at least 2 years.</p> <p><b>CAR Comment/Action</b></p> <p>Unknown, as it would appear that there has not been an electoral gift register in place on the Shire's website.</p>
	5	3	<p><b>Background</b></p> <p>An up-to-date version of the electoral gift register is required to be kept on the Shire's website, even if it contains no information.</p> <p><b>CAR Comment/Action</b></p> <p>An electoral gift register has now been implemented on the Shire's website.</p>
<b>Finance</b>			
11 questions	5	Q5-Q9 and Q11	<p><b>Background</b></p> <p>For 2019, there were 2 matters of non-compliance. For 2020, there are 6 such matters. However, each of these matters of non-compliance were due to delays regarding the introduction of the changes to the Financial Management Regulations concerning the valuation of certain assets for financial reports. COVID-19 has also had an impact regarding resourcing and travel.</p> <p><b>CAR Comment/Action</b></p> <p>The OAG has advised that the main reason for the delay in finalising the Shire's 2019/2020 Audit was due to the State Government not finalising the changes to the Financial Management Regulations concerning the valuation of certain assets for financial reports. COVID-19 has also had an impact regarding resourcing and travel.</p>
<b>Integrated Planning and Reporting</b>			
3 questions	6	N/A	<p><b>Background</b></p> <p>Compliant.</p>
<b>Local Government Employees</b>			

<b>6 questions</b>	7	N/A	<b>Background</b> Compliant.
<b>Official Conduct</b>			
<b>4 questions</b>	7		<b>Background</b> Compliant for 2019. For 2020, there are two matters of non compliance.
	7	2	<b>Background</b> The CEO is required to keep in place a register that states the <u>findings</u> of the Standards Panel where an action is required in response to minor misconduct. The register was not in place prior to March 2021.  <b>CAR Comment/Action</b> This was not in place prior to 2021. See Q4.
	7	4	<b>Background</b> An up to date complaints register regarding minor misconduct findings by the Standards Panel that requires an action was not on the Shire's website previously.  <b>Action</b> The complaints register is now in place on the Shire's website. The register is blank as there are no such matters regarding the Standards Panel.
<b>Optional Questions</b>			
<b>10 questions</b>	8		<b>Background</b> The questions raised in 2019 were compliant. For 2020, There are 3 matters of non-compliance
	8	1	<b>CAR Comment/Action</b> It is unclear when the last financial management systems review was last conducted. Arrangements have been put in place for this to be conducted in the first half of 2021.
		5	<b>CAR Comment/Action</b> The Shire has not developed an events policy for council members and the CEO. This will be developed by 30 June 2021
		6	<b>CAR Comment/Action</b> Because the events policy is not in place, it has not been possible to publish an up-to-date version on the Shire's website. See Q5.

<b>Tenders for Providing Goods and Services</b>			
<b>24 questions</b>	9		<b>Background</b> For 2019, there were 4 matters of non compliance. For 2020, there is one matter of non compliance.
	10	11	<b>CAR Comment/Action</b> For one tender, written notice was only issued to the successful tenderer. Tender procedures have been developed to assist manage the tender process going forward

For 2019, there were 12 matters of non-compliance. For 2020, there are 20 matters of non-compliance (20/104 = 81% compliance). However, six of these matters were due to the State Government introducing last minute changes to the Financial Management Regulations in late 2020. This meant the audit process was held up while the new requirements were assessed in terms of local government audits.

However, the issues outstanding of concern are:

- Better recording of when delegations are used. Although this is of concern as this was a suggested correction for 2019, the Shire has commenced major improvements to its record keeping system during 2020/2021 which will make obtaining such records easier. Also, the Office Manager has now sourced a suitable template for use regarding the reporting of when delegations are used.
- A new gift register for elected members and the CEO only is required to be developed and implemented;
- There is no events policy in place regarding the elected members and the CEO. This is a requirement and must be done as soon as practicable (30 June 2021).

**Note:** Advice has been provided in a separate report to the CEO regarding the serious breach for non-submission of an annual return by an elected member. This is a confidential matter.

## **CONSULTATION**

CEO

Office Manager

## **STATUTORY CONTEXT**

*Local Government (Audit) Regulations 1996 –*

- r.14 – Compliance Audit Return to be reviewed by Audit Committee and report to Council;
- r.15 – once considered by Council, the Return is to be signed by the President and CEO and lodged with the Department by 31 March.

## **CORPORATE CONTEXT**

### **Strategic Community Plan**

<b>Civic Leadership</b>	<b><i>to better allocate scarce resources and effectively interact with the community</i></b>
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5.1	Implement measures to improve relationship and communication between Council and community	<ul style="list-style-type: none"> <li><i>Implementation of initiatives to better connect Council with the community and associated matters.</i></li> </ul>
5.2	Improve elected member performance	
5.3	Develop an advocacy and lobbying capacity	
5.4	Measures to improve organisational efficiency	

## Corporate Business Plan

5.4.3 Maintain controls to promote a high level of legislative compliance throughout the organisation

## Risk Management (Risk Governance Framework)

The CAR is a key mechanism regarding the compliance of the Shire. Failing to complete the CAR by the due date and failing to action the matters of non-compliance opens the Shire up to further risk regarding its operations and investigation by the Department of Local Government.

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
<b>Non - compliance</b>  Not conducting CAR by 31 Mar.  Not addressing actions of non-compliance	Extreme (5)  Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire/Officers	Likely (4)  Probably occur in most circumstances  At least once per year	Extreme (20)	CEO & Council (Audit Committee)  Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring  Adequate: There is scope for some improvement	The CAR 2020 has been completed by the due date.  Most actions have been completed.  The CEO to update the Audit Committee on progress of outstanding items.  Councillors and Committee Members to ensure they comply with new Code of Conduct Regulations re keeping informed (understanding reports) and undertaking training and development  The above will, over time, ensure that the risk is maintained as Moderate/Low



**FINANCIAL IMPLICATIONS**

Nil

**VOTING REQUIREMENTS**

Absolute Majority: No

**Officer's Recommendation**

Moved

Seconded Cr \_\_\_\_\_

That the Audit Committee in accordance with Regulation 14 of the *Local Government (Audit) Regulations 1996* has reviewed the Compliance Audit Return 2020 and reports to Council the following:

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<b>Delegation of Power or Duty</b>			
<b>13 questions</b>	2	13	<p>In the CAR for 2019, there were 4 non-compliant questions. In the CAR for 2020, there is one such instance.</p> <p><b>Background</b> Section 5.46(3) and Admin Reg 19 requires all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19.</p> <p>The Departmental Guideline regarding Delegations states that:</p> <p>“This provision does not necessarily require the keeping of a register and other efficient record keeping practices would be sufficient. However, it is recommended that such systems provide for accessible accountability of the performance of these tasks.”</p>

			<p>In the CAR for 2019 regarding the same question it was reported that: the CEO to implement appropriate practices for the recording of the use of delegations:</p> <ul style="list-style-type: none"> <li>• Within the Shire's Record Keeping System including appropriate systems and files;</li> <li>• To report to Council in the CEO report each month when her delegations were used.</li> </ul> <p>Neither of these actions have been undertaken. However, the Shire has made substantial inroads in the review and implementation of its new record keeping process. Discussion has also been had that the CEO is to start providing a list of when her delegations are used in her CEO briefing report to Council.</p> <p><b>CAR Comment/Action</b> The Shire is in the process of improving its record keeping system and processes.</p>
<b>Disclosure of Interests</b>			
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			<p>register. This has not been undertaken, if at all.</p> <p><b>CAR Comment/Action</b> This will be actioned when the new gift register is implemented. The new register will now only apply to elected members and the CEO. Travel is no longer a separate component.</p>
	4	14	<p><b>Background</b> Records of removed persons from the gift register need to be kept for at least 5 years. This has not been done.</p> <p><b>Action</b> This will be down once the old gift register is removed from the Shire's website.</p>
<b>Disposal of Property</b>			
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<b>24 questions</b>	9		<p><b>Background</b></p> <p>For 2019, there were 4 matters of non compliance. For 2020, there is one matter of non compliance.</p>
	10	11	<p><b>CAR Comment/Action</b></p> <p>For one tender, written notice was only issued to the successful tenderer. Tender procedures have been developed to assist manage the tender process going forward</p>

For \_\_\_\_ / Against \_\_\_\_



Department of  
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## Victoria Plains - Compliance Audit Return 2020

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
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 2020?	N/A		Sean Fletcher
2	s3.59(2)(b) F&G Regs 7,8,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2020?	N/A		Sean Fletcher
3	s3.59(2)(c) F&G Regs 7,8,10	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 2020?	N/A		Sean Fletcher
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 2020?	N/A		Sean Fletcher
5	s3.59(5)	During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Sean Fletcher



## Victoria Plains - Compliance Audit Return 2020

Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A		Sean Fletcher
2	s5.16	Were all delegations to committees in writing?	N/A		Sean Fletcher
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Sean Fletcher
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Sean Fletcher
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	N/A		Sean Fletcher
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 Act?	Yes		Sean Fletcher
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Sean Fletcher
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Sean Fletcher
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Sean Fletcher
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?	Yes		Sean Fletcher
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?	Yes		Sean Fletcher
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	Yes		Sean Fletcher
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 Admin Reg 19?	No	The Shire is in the process of improving its record keeping system and processes	Sean Fletcher



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## Victoria Plains - Compliance Audit Return 2020

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
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, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Sean Fletcher
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 Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	N/A		Sean Fletcher
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Sean Fletcher
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?	Yes		Sean Fletcher
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	No	One elected member submitted their annual return on 10 September 2020. This has yet to be reported.	Sean Fletcher
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		Sean Fletcher
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?	Yes		Sean Fletcher
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, in the form prescribed in Admin Reg 28?	Yes		Sean Fletcher
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	No	Primary and Annual returns for past elected members and staff returns were not removed from their respective registers. Returns have now been removed	Sean Fletcher





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No	Reference	Question	Response	Comments	Respondent
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) 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?	N/A	Although the returns had not been removed as required, they have still been kept for five years. They have now been placed in the appropriate file. See Q9	Sean Fletcher
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, in the form prescribed in Admin Reg 28A?	Yes		Sean Fletcher
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		Sean Fletcher
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	No	This will be actioned when the new gift register is implemented. The new register will only apply to elected members and the CEO. Travel is no longer a separate component	Sean Fletcher
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	No	This will be done once the old gift register is removed from the Shire's website	Sean Fletcher
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	Yes		Sean Fletcher
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?	Yes		Sean Fletcher
17	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		Sean Fletcher
18	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) 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?	N/A		Sean Fletcher
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Sean Fletcher



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No	Reference	Question	Response	Comments	Respondent
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes		Sean Fletcher
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Sean Fletcher

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## Victoria Plains - Compliance Audit Return 2020

Disposal of Property					
No	Reference	Question	Response	Comments	Respondent
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) (unless section 3.58(5) applies)?	Yes	44 Edmond St, Calingiri	Sean Fletcher
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Sean Fletcher

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## Victoria Plains - Compliance Audit Return 2020

Elections					
No	Reference	Question	Response	Comments	Respondent
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?	No	It would appear an electoral gift register was not established previously on the Shire's website  There were no elections held in 2020	Sean Fletcher
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?	No	Unknown as it would appear that there has not been an electoral gift register in place on the Shire's website	Sean Fletcher
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 Elect Reg 30G(6)?	No	An electoral gift register has now been implemented on the Shire's website	Sean Fletcher



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## Victoria Plains - Compliance Audit Return 2020

Finance					
No	Reference	Question	Response	Comments	Respondent
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 Act?	Yes		Sean Fletcher
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Sean Fletcher
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	N/A		Sean Fletcher
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	N/A		Sean Fletcher
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	No	The OAG has advised that the main reason for the delay in finalising the Shire's 2019/2020 Audit was due to the State Government not finalising the changes to the Financial Management Regulations concerning the valuation of certain assets for financial reports. COVID-19 has also had an impact regarding resourcing and travel	Sean Fletcher
6	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	No	See Q5	Sean Fletcher
7	s7.12A(4)(a)	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?	No	See Q5	Sean Fletcher
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	No	See Q5	Sean Fletcher



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No	Reference	Question	Response	Comments	Respondent
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	No	See Q5	Sean Fletcher
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	Yes	OAG	Sean Fletcher
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	No	See Q5	Sean Fletcher

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## Victoria Plains - Compliance Audit Return 2020

Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
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?	Yes	28 March 2018	Sean Fletcher
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?	Yes	12 August 2019	Sean Fletcher
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Sean Fletcher



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## Victoria Plains - Compliance Audit Return 2020

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Sean Fletcher
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes	Manager Works & Services	Sean Fletcher
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Sean Fletcher
4	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)?	N/A		Sean Fletcher
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes		Sean Fletcher
6	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		Sean Fletcher





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## Victoria Plains - Compliance Audit Return 2020

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	N/A	CEO is the complaints officer	Sean Fletcher
2	s5.121(1)	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)?	No	This was not in place prior to 2021. See Q4	Sean Fletcher
3	s5.121(2)	Does the complaints register include all information required by section 5.121 (2)?	Yes	All the appropriate headings are in place within the complaints register	Sean Fletcher
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?	No	The complaints register is now in place on the Shire's website. The register is blank as there are no such matters regarding the Standards Panel	Sean Fletcher



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## Victoria Plains - Compliance Audit Return 2020

Optional Questions					
No	Reference	Question	Response	Comments	Respondent
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 Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	No	It is unclear when the last financial management systems reviews was last conducted. Arrangements have been for this to be conducted in first half of 2021	Sean Fletcher
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 Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	Yes	31 July 2019 1902-07 & 1907-14. Risk review endorsed. Compliance & Controls Review - only priorities adopted. An external review is to be done in 2019-2020. However, not carried out and will be done in first half of 2021	Sean Fletcher
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	N/A		Sean Fletcher
4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	N/A		Sean Fletcher
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	No	The Shire has not developed an events policy for council members and the CEO. This will be developed by 30 June 2021	Sean Fletcher
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	No	Because the events policy is not in place, it has not been possible to publish an up to date version on the Shire's website. See Q5	Sean Fletcher
7	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)?	Yes		Sean Fletcher
8	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		Sean Fletcher



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No	Reference	Question	Response	Comments	Respondent
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	Yes		Sean Fletcher
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	Yes		Sean Fletcher

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## Victoria Plains - Compliance Audit Return 2020

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Sean Fletcher
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy 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		Sean Fletcher
3	s3.57 F&G Reg 11	Subject to F&G Reg 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 F&G Reg 11(1)?	N/A		Sean Fletcher
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		Sean Fletcher
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	Yes		Sean Fletcher
6	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	An addendum was issued to all tenders re an extension of time for RFT 02	Sean Fletcher
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Sean Fletcher
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Sean Fletcher
9	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		Sean Fletcher



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No	Reference	Question	Response	Comments	Respondent
10	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		Sean Fletcher
11	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?	No	For one tender, written notice was only issued to the successful tenderer. Tender procedures have been developed to assist manage the tender process going forward	Sean Fletcher
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A		Sean Fletcher
13	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		Sean Fletcher
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A		Sean Fletcher
15	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services as an acceptable tenderer?	N/A		Sean Fletcher
16	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 F&G Reg 24?	N/A		Sean Fletcher
17	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 F&G Reg 24AD(4) and 24AE?	N/A		Sean Fletcher
18	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		Sean Fletcher
19	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 F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Sean Fletcher
20	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 F&G Reg 24AG?	N/A		Sean Fletcher



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No	Reference	Question	Response	Comments	Respondent
21	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		Sean Fletcher
22	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		Sean Fletcher
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Sean Fletcher
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	Yes		Sean Fletcher

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## 6.6 Internal Audits – February 2021

File reference			4. Audit
Report date			18 March 2021
Applicant/proponent			CEO
Officer disclosure of interest			Nil
Previous meeting references			Nil
Prepared by			Sean Fletcher, Governance Officer
Authorised by			CEO
Attachments			
Attachment 1	Page		Nil

### PURPOSE

This report is an update to the Audit Committee on the internal audits that were conducted in the first week of March 2021 regarding the Compliance Calendar internal audit actions for February 2021.

### BACKGROUND

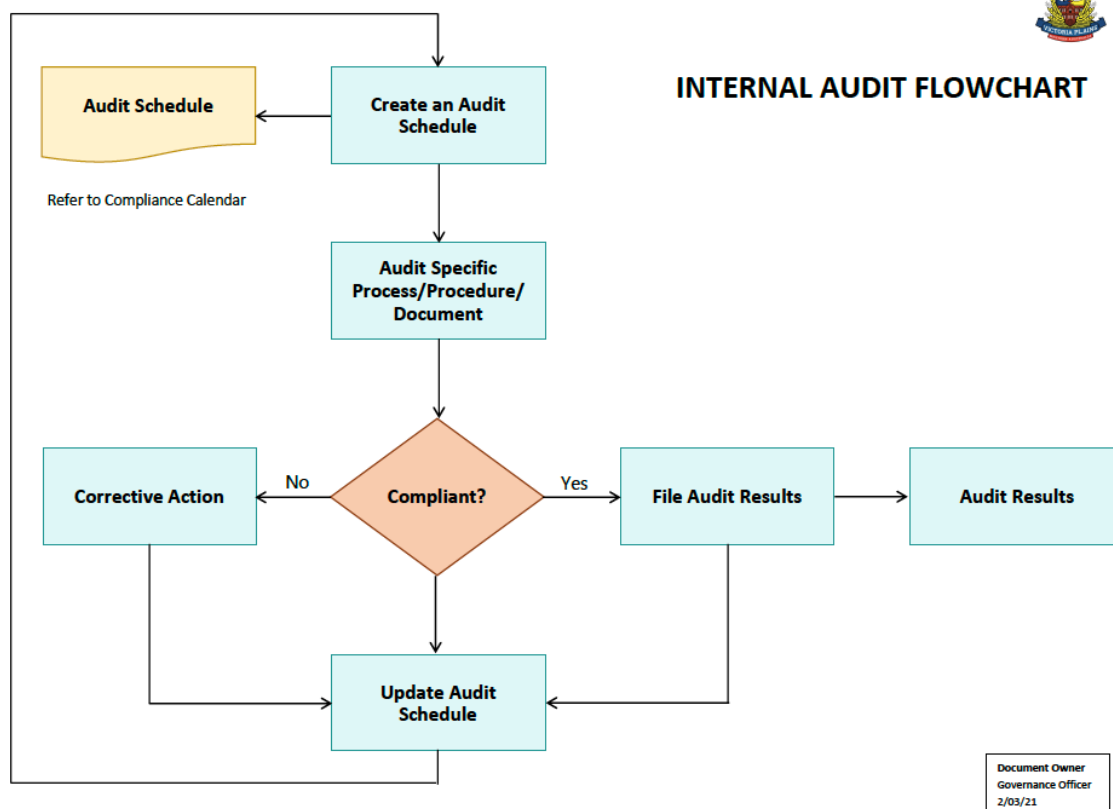
The Shire's Compliance Calendar lists the following internal audits for February 2021:

Feb	<b>Tender Register - Internal Audit</b> Review Register for compliance with F&G.Reg.17 and ensure the Register accurately and completely records all tenders.	Local Government Act 1995	F&G.Reg.17.
Feb	<b>Integrity in Procurement - Internal Audit</b> Review policies, procedures, internal controls, relevant to purchasing activities, making payments and contract management, as well as practices for recruitment, induction and training of employees involved in procurement. Option: Report Audit Outcomes / Actions to Audit Committee	Local Government Act 1995	FM Reg.5 Audit.Reg.17(1)
Feb	<b>Official Conduct Complaints Officer - Internal Audit</b> Local Government has designated a Senior Employee [s.5.37] as its Complaints Officer, if not, then the CEO is the Complaints Officer.	Local Government Act 1995	s.5.120
Feb	<b>Official Conduct Complaints Register - Internal Audit</b> Review register for compliance with s.5.121	Local Government Act 1995	s.5.121

These audits, except for Integrity in Procurement were undertaken in conjunction with the Compliance Audit Return (CAR) 2020 during 2 March – 4 March 2021.

### COMMENT

The internal audits were undertaken using the following process:



### **Tender Register - Internal Audit**

The CEO was advised on the findings by the Governance Officer as follows:

I located the Shire's tender files in the Strong Room, the office of the Works and Services Manager and the CEO's office. I also confirmed that the Tender Register was in the Strong Room.

### **Tender Register**

1. Prior to 2018/2019, the Shire did not keep a compliant tender register.
2. It would appear, that a compliant register was not kept on the tender files, although there was like a control document. This document was not used to record correctly what is required to be in the Tender Register.
3. The Tender Register for 2018/2019:
  - a. Contained records of two tenders:
    - i. RFT 1;
    - ii. RFT 2.
  - b. Both records are compliant.
  - c. However, I note that this is also the year that the Shire did not issue two tenders for road works. This was highlighted in the Auditor's Report.
4. The Tender Register for 2019/2020:
  - a. Contains information for RFT 01:
    - i. RFT 1 is non-compliant. There is no register document. A copy of the tender submission has been kept on this file.
  - b. Contains information for RFT 02:



- i. RFT 2 is non-compliant. There is a single document that records tenders received only.
  - c. The Shire did participate in a Request for Quote (RFQ) process with AROC regarding waste services, which was conducted by WALGA. Although this is a preferred supplier process and therefore exempt from the public tender process and the need for a tender register for this RFQ, I had the Office Manager register in Central Records, the assessment report, as it is key document regarding the Shire's purchase of a service for the next five years.
5. The Tender Register for 2020/2021 (Year to date):
- a. To date there is one register: RFT 02. Which is compliant.
  - b. There is no RFT 01. This tender does not exist.
  - c. The Governance Officer revised the Tender Register template in October 2020. This now ensures much more accurate information is provided for the register.

### **Tender Records (Files)**

6. The tender files were located in the Strong Room, the office of the Manager Works and Services and the CEO's office. I have relocated these to the Strong Room and they will need registration accordingly.
7. In records that were examined going back to 2008, it was found that the Shire has been inconsistent with the keeping of its tender records:
- a. For each record, there are documents regarding each tender. Accordingly, it was found:
    - i. Some contain submissions only;
    - ii. Others contain submissions and the tender specification;
    - iii. There was one incident of the tender record kept on the tender register in 2019/2020. The problem here is that the tender register is a publicly available document and so confidential tender submission information could have been released without officers realizing this mistake;
    - iv. Tenders for 2020/2021 have had records kept in the appropriate form and the Tender Register is compliant.
  - b. There has been a lack of a clear process to follow i.e. no documented procedures in place for staff to follow.
  - c. The 2018/2019 external audit found that there were two instances where a tender was not undertaken when it should have been. Since that time, the CEO has ensured that tenders have been undertaken as required i.e. tenders are called for and the assessment of submissions approved by Council. This has also included improving the controls in relation to the purchasing policy as advised to both the Audit Committee and Council previously. Also, as stated earlier in this report, the Tender Register has also been inconsistent regarding its level of compliance.
8. The tender process was a key focus of the Compliance Audit Return (CAR) for 2020 and this internal audit has also allowed me to answer the 24 CAR questions appropriately. There was only one area of non-compliance. This was to do with not notifying the unsuccessful tenderers of the tender outcome.

### **Identify and Implement Improvements**

Accordingly, to minimise the risk to the Shire regarding the tender process, both the Office Manager and myself have implemented the following improvements:

- A. Put the tender records (files) in the Strong Room.
- B. Set up the Tender Registers in the appropriate form with the appropriate template for completion by the person conducting a tender.
- C. The Office Manager has developed a tender procedure for all staff responsible for preparing and assessing tenders, which I have reviewed and advised it requires implementation as soon as possible.
- D. The Tender Register will now be reviewed annually as part of the Shire's Compliance Calendar process.

### **Other Internal Audits**

The CEO was advised on the findings by the Governance Officer as follows:

#### **Integrity in Procurement**

- 1. I did not conduct this internal audit, as RSM will do this as part of its review of the Shire's Financial Management Systems and Reg.17 Review. These reviews are scheduled to be completed by 30 June 2021.

#### **Official Conduct Complaints Officer (Minor Misconduct – Elected Members)**

- 2. A senior employee has not been designated as the Complaints Officer. Accordingly, the CEO is the complaints officer, by default, in this instance. No further action is required.
- 3. This matter was also a subject within the CAR for 2020.

#### **Official Conduct Complaints Register (Findings of the Standards Panel that Result in an Action that a Breach Occurred re Minor Misconduct – Elected Members)**

- 4. A register on the Shire's website was found not to be in place regarding this matter. This has now been done and put on the Shire's website as required. Note: the register is blank as there have been no findings that result in an action required.
- 5. This matter was also a subject within the CAR for 2020. I have responded that there was no register in place previously and that this has now been rectified.

### **Final Comments**

The next series of internal audits will be conducted in late April 2021.

### **CONSULTATION**

CEO

Travis Bate, RSM

### **STATUTORY CONTEXT**

As set out in the background section to this report.

### **CORPORATE CONTEXT**

#### **Strategic Community Plan**

<b>Civic Leadership</b> <i>to better allocate scarce resources and effectively interact with the community</i>		
5.1	Implement measures to improve relationship and communication between Council and community	<ul style="list-style-type: none"> <li>Implementation of initiatives to better connect Council with the community and associated matters.</li> </ul>
5.2	Improve elected member performance	
5.3	Develop an advocacy and lobbying capacity	
5.4	Measures to improve organisational efficiency	

## Corporate Business Plan

5.4.3 Maintain controls to promote a high level of legislative compliance throughout the organisation

5.4.5 Maximise operational efficiencies whilst maintaining appropriate controls.

## Relevant Council Policies

### 1.10 Enterprise Risk Management

## Risk Management

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance	Mitigation and Outcome
Compliance  Not adhering to the statutory responsibilities	Extreme (5)  Results in litigation, criminal charges or significant damages or penalties to Shire/Officers	Likely (5)  The event more than once per year	Extreme (25)	CEO & Council (Audit Committee)  Inadequate prior to internal audit	Through the correction of the controls through the implementation of: <ul style="list-style-type: none"> <li>Correct storing of tenders;</li> <li>Correct use of the tender register;</li> <li>Tender procedures;</li> <li>Implementation of Complaints Register</li> </ul> <p>The risk is now reduced to Moderate/Low and is suitable for monitoring by the appropriate manager</p>

## FINANCIAL IMPLICATIONS

Nil

## VOTING REQUIREMENTS

Absolute majority required: No

## Officer's Recommendation

Moved

Seconded Cr \_\_\_\_\_

That the Audit Committee advises the CEO it accepts the outcomes of the February Internal Audits and notes the results as follows:

1. Tender Register and Tender Process:
  - a. The Shire has been inconsistent with its tender process previously:
    - i. Although records exist, they have varied in how they have been kept;
    - ii. There has not necessarily been a compliant tender register for each tender conducted;
    - iii. Tenders for 2020/2021 so far have been kept in the appropriate form and the Tender Register is compliant.
  - b. That staff have made the following improvements to the Tender Registers and Tender process as follows:
    - i. All tender files are now stored in the Strong Room.
    - ii. The Tender Registers are set up in the appropriate form with the appropriate template for completion by the person conducting a tender.
    - iii. The Office Manager has developed a tender procedure for all staff responsible for preparing and assessing tenders.
    - iv. The Tender Register will now be reviewed annually as part of the Shire's Compliance Calendar process.
2. Integrity in Procurement. This audit process will be conducted by RSM as part of the Financial Management Systems Review and the Reg 17 Review to be conducted by 30 June 2021.
3. Official Conduct (Minor) Complaints Officer. The internal audit confirmed that the CEO is the complaints officer in this instance. No further action is required.
4. Official Conduct (Minor) Complaints Register – A register was not in place on the Shire's website regarding this matter. This has now been rectified and put on the Shire's website as required.

**For \_\_\_\_\_ / Against \_\_\_\_\_**