



AGENDA

Audit Committee Meeting

I HEREBY give NOTICE that an Audit Committee Meeting will be held on:

26 March 2025

**Shire of Victoria Plains
Council Chambers, Calingiri
AND
via E-Meeting Protocol**

Commencing – 11:30 AM



DISCLAIMER:

The recommendations contained in this document are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations.

The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered. Resolutions are not considered final until the minutes of the meeting are confirmed or advised in writing by the CEO or authorised person.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

Recording of Meeting

Members of the public are advised that meetings of Council are audio recorded to assist with ensuring an accurate record of the meeting is provided for the formal minutes of the meeting. In terms of the Privacy Act 1998 this may involve the recording of personal information provided at the meeting. The provision of any information that is recorded is voluntary, however if any person does not wish to be recorded they should not address or request to address the meeting. By remaining in this meeting, you consent to the recording of the meeting.

You are not permitted to record this meeting with any recording device, unless you have the express authorisation of the Council of the Shire of Victoria Plains.

E – Disclaimer

It is the Presiding Member's responsibility to preserve order in the meeting and this can be more difficult in an eMeeting. Therefore, each Council Member must consistently and respectfully follow the Local Government's Meeting Procedures Local Law, any additional eMeeting guidance provided by the Local Government and support the Presiding Member in their conduct of the eMeeting.

The pace of an eMeeting should be slow and orderly. The following practices will help avoid confusion and support effective eMeetings:

Speak clearly and slowly, as connections may be distorted or delayed;

Always state your name to indicate to the Presiding Member that you wish to speak. Restate your name if the Presiding Member has not heard you at first;

In debate, only speak after the Presiding Member has acknowledged you. Then state your name, so that others know who is speaking;

Follow the Presiding Member's directions and rulings;

If you are unclear about what is happening in an eMeeting, immediately state your name to draw the Presiding Member's attention and enable you to then seek clarification from the Presiding Member;

Avoid looking for opportunities to call Points of Order; instead, politely and respectfully gain the Presiding Member's attention and explain any deviation from your Meeting Procedures, the Local Government Act or any other relevant matter.

Commonly used abbreviations	
AAS / AASB	Australian Accounting Standard / Australian Accounting Standards Board
BF Act	Bush Fire Act 1954
BFB	Bush fire brigade
CEO	Chief Executive Officer
CDO	Community Development Officer
DBCA	Dept of Biodiversity, Conservation and Attractions
DFES	Dept of Fire and Emergency Services
DPLH	Dept of Planning, Lands and Heritage
DWER	Dept of Water and Environmental Regulation
EHO	Environmental Health Officer
EFT	Electronic Funds Transfer
FAM	Finance and Administration Manager
JSCDL	Parliamentary Joint Standing Committee on Delegated Legislation
LEMA	Local Emergency Management Arrangements
LEMC	Local Emergency Management Committee
LG Act	Local Government Act 1995
LGGC	WA Local Government Grant Commission
LPP	Local Planning Policy
LPS	Local Planning Scheme
MOU	Memorandum of Understanding
MRWA	Main Roads WA
NNTT	National Native Title Tribunal
OAG	Office of Auditor General
OCM	Ordinary Council Meeting
PTA	Public Transport Authority
RRG	Regional Roads Group
RTR	Roads to Recovery
SAT	State Administrative Tribunal
SEMC	State Emergency Management Committee
SGC	Superannuation Guarantee Contribution
SJAA	St John Ambulance Association
SWALSC	South West Aboriginal Land and Sea Council
WAEC	WA Electoral Commission
WALGA	WA Local Government Association
WSM	Works and Services Manager
WSFN	Wheatbelt Secondary Freight Network
EPA	Environmental Protection Authority
DPIRD	Department of Primary Industries and Regional Development
HCWA	Heritage Council of Western Australia
WAPC	Western Australian Planning Commission
WDC	Wheatbelt Development Commission

CONTENTS

1	DECLARATION OF OPENING.....	5
1.1	Opening.....	5
1.2	Announcements by Chairperson.....	5
2	REMOTE ATTENDANCE BY ELECTED MEMBERS.....	5
3	RECORD OF ATTENDANCE.....	6
4	DISCLOSURES OF INTEREST.....	6
5	PUBLIC QUESTION TIME	6
5.1	Public Questions with Notice.....	6
	Nil	
5.2	Public Question Without Notice.....	6
6	CONFIRMATION OF MINUTES	6
7	REPORTS REQUIRING DECISION	7
7.1	Updates on the Functions of the Audit Committee	7
	Nil	
7.2	External Audits	7
	Nil	
7.3	Internal Audits.....	7
	Nil	
7.4	Financial Reporting	8
	7.4.1 Budget Review No. 2 as at 31 January 2025.....	8
7.5	Risk Management Issues (quarterly updating and reporting on key risks)	14
	Nil	
7.6	Controls, Systems and Procedures (policy considerations, procedural considerations)	14
	Nil	
7.7	Matters of Compliance	15
	7.7.1 Compliance Audit Return 2024.....	15
	7.7.2 Matters of Compliance.....	34
7.8	Integrated Planning and Reporting.....	38
	Nil	
7.9	Training and Development (Elected Member Training, Committee Member Training and Staff training)	38
	Nil	
7.10	Status Report	38
	Nil	
8	CLOSURE OF MEETING	38



AGENDA

Audit Committee Meeting of the Victoria Plains Shire Council

To be Held in the Shire of Victoria Plains, Council Chambers, Calingiri, AND, via E-Meeting Protocol

on 26 March 2025 commencing at 11:30AM

1 DECLARATION OF OPENING

1.1 Opening

1.2 Announcements by Chairperson

2 REMOTE ATTENDANCE BY ELECTED MEMBERS

THAT:

Under regulation 14C (2)(b) of the Admin Regulations, the Shire President can approve Elected Member attendance by electronic means;

In doing so, under r.14C (5) the Shire President must have regard as to whether the location that the Elected Member intends to attend the meeting, and the equipment intended to be used to attend the meeting, are suitable;

Electronic means includes, as per r.14CA(2) by telephone or video conference;

Suitable equipment would include an electronic device that can hold a Teams meeting, and perhaps, the use of headphones;

In accordance with r.14CA (5) the Elected Member must declare that they are able to maintain confidentiality during the meeting. Under r.14CA(7), the declaration by the Elected Member is recorded in the minutes of the meeting;

Summarily, according to Departmental guidance, a suitable location is one that is quiet and private e.g. a private room in your house. If there are other people at the location at the time of the meeting, an Elected Member may be required to close a door and wear headphones.

Approval to Attend and Declaration of Confidentiality
--

THAT:

Cr _____ has been approved to attend the 26 March 2025 Audit Committee Meeting by electronic means as approved by the Chairperson and that a declaration has been received regarding confidentiality and other requirements as noted in Section 2 herewith.

3 RECORD OF ATTENDANCE

Members present

Staff attending

Apologies

Approve leave of absence N/A

Visitors

Members of the public

4 DISCLOSURES OF INTEREST

Refer – Local Government Act, Regulations, Code of Conduct, and Declaration Forms in Councillor folders.

Type	Item	Person / Details.
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5 PUBLIC QUESTION TIME

Refer – Local Government Act, Regulations, Local Law and Submission Form & Guidelines circulated.

5.1 Public Questions with Notice

Nil

5.2 Public Question Without Notice**6 CONFIRMATION OF MINUTES**

That the minutes of the Audit Committee Meeting held 28 November 2024 as circulated, be **CONFIRMED** as a true and correct record.

7 REPORTS REQUIRING DECISION

7.1 Updates on the Functions of the Audit Committee

Nil

7.2 External Audits

Nil

7.3 Internal Audits

Nil

7.4 Financial Reporting

7.4.1 Budget Review No. 2 as at 31 January 2025

File Reference	
Report Date	27 February 2025
Applicant/Proponent	Audit Committee
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Colin Ashe – Deputy Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	1. Budget Review No. 2

PURPOSE

To conduct the second budget review for 2024-25 based on the Jan 25 financial statements for the Audit Committee approval.

BACKGROUND

Council approved the 2024-25 budget that forecast a surplus of \$15,002 at year end and this was based on an estimated actual closing balance surplus of \$379,199 from 23/24.

A first budget review was carried out based on the Oct 24 financial statements and presented to the Audit Committee on 28 Nov 24. This forecasted deterioration of the budget outlook to a deficit of (\$88,203), noting that this would be managed and attempted to bring it back close to surplus.

In accordance with the Local Government (Financial Management) Regulations 1996, Regulation 33A (2A), the review needs to be conducted on financial information after 31 Dec. This means budget review No 1 does not qualify as the official budget review but regular budget reviews is considered good management practice.

Budget review No. 2, based on Jan 25 financial statements has now been concluded and presented to the Audit Committee for consideration and adoption.

COMMENT

2024/25 Budget Review No. 2 outcomes:

- A reduction in overall income by (\$101,026) primarily due to Mitigation Activity Funding (MAF) received in Feb 24 and not quarantined and WSFN Development (Geotechnical) Funding dating back to 2020/21 which is planned not to be claimed.
- An increase in expenditure of (\$152,514) primarily due to legal costs, consultants and contractors inadequately or not budgeted for.
- An increase in insurance premiums due to various components that have an inadequate budget after receipt of invoicing.
- A reduction in Capital Works of \$247,449 which has provided the offset to the above. Of significance is the Gillingarra Water Supply which will be deferred into 2025/26 to allow for potential grant funding offsets and the final solution.

Mitigation Activity Funding

Monies were received in Feb 24 (23/24 FY) with the intent that required works would be carried out in the same financial year, but this did not substantially occur. The budget for 2024/25 for MAF was submitted as the full income and expenditure with no consideration of monies already received. This has not impacted on budget expenditure for 2024/25 but has impacted on offsetting income because of the receipt in 23/24 and not advised to be quarantined.

WSFN Development (Geotechnical) Funding

This was a WSFN project for Mogumber-Yarawindah Road dating back to 2020/21 of which a first claim was made in that FY. Normally these activities occur before road construction is undertaken however the subject portion of road has been completed. There will be no further income claim made on this project amounting to **(\$57,680)** with expenditure forecast of \$42,000 resulting in a net small saving of \$3,320.

Consultants and Contractors

As previously advised to council, there has been an additional cost in marketing for a number of development opportunities within the shire and costs for Flood Damage. The latter was envisaged to be reimbursed through the claim process which is recently documented as being unsuccessful at this stage. Both are now variations to the budget.

Ranger Services Contractor was originally budgeted as one visit per month but this was doubled at management's request and after budget adoption, causing the variation.

Insurance Premiums

The variance is a combination of an error in budgeting and some increase in premiums in excess of the quotations. Whilst there is no anecdotal evidence, a contributing factor could be a range of insurance claims.

Capital Works

E-Waste Transfer Station – was originally budgeted for at the carry over figure but some last minute (30 June 24) invoices were received post the 2024/25 budget and the audit correctly required this be booked to the 2023/24 FY. This resulted in a reduction in the opening balance surplus for 2024/25 but now offset by the reduction in the budget requirement.

Gillingarra Water Supply – as part of budget deliberations \$130,000 was included to purchase new tanks due to the failure of the those on site. This was an indicative figure based on remediating the issue and without any grant funding. A temporary solution was put in place and since then, there has been legal matters etc which prevented, but has also changed what the original budgeted solution was.

At the Feb 25 briefing session council was provided with an update of the legal matters as well the possible 'new' solution which is more robust, provides finality and more importantly, should attract significant grant funding. This grant funding will not occur until the 2025/26 FY and therefore the 2024/25 budget allocation for this activity is not required.

Summary

As indicated, budget review No. 1 forecast a deficit of **(\$88,203)** based on Oct 24 financial statements. Budget Review No. 2, based on Jan 25 financial statements has increased this slightly

by **(\$6,091)** to a new cumulative forecast of **(\$94,294)**. Whilst the has been moderate budget variations over several activities, combined it has made an impact in both income and expenditure.

Management will continue to closely monitor the financial outcomes to endeavour to find savings and offsets to bring this forecast back to a surplus.

CONSULTATION

Mr Sean Fletcher, Chief Executive Officer

Mr Silvio Brenzi, Works and Services Manager

STATUTORY CONTEXT

Local Government (Financial Management) Regulations 1996; regulation 33A requires:

- a budget review to occur between 1 Jan and 28 Feb.
- financial performance data being reviewed is to be between 01 Jul and no earlier than 31 Dec.
- must be submitted to council on or before 31 Mar.
- Council is to consider and determine to adopt the review or parts of it.

CORPORATE CONTEXT

Audit Committee Terms of Reference.

Strategic Business Plan/Corporate Business Plan

STRATEGIC PRIORITIES		WE KNOW WE ARE SUCCEEDING WHEN	
4. CIVIC LEADERSHIP			
4.3 Proactive and well governed Shire	External audits and reviews confirm compliance		
	We have sound financial management policies and attract external funding to help achieve our goals		
	Council is supported by a skilled team		

Strategic Priority 4.3 - Management considers budget reviews in addition to statutory requirements as good governance allowing early intervention to identify any significant issues.

Delegation

Nil

Policy Implications

Section 3 – Financial Management

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
Compliance	Moderate (3) Short term non-compliance but with significant regulatory requirements imposed	Unlikely (2) The event could occur at some time	Moderate (6)	Operational Manager Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Ensuring frequent budget reviews in excess of statutory requirements will ensure that the residual risk is low.

FINANCIAL IMPLICATIONS

Nil

Amendments to the budget will provide better forecasting and therefore management of councils finances.

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

That the Audit Committee **RECOMMENDS** that council:

1. **CONSIDERS** the budget review and **ADOPTS** the budget amendments and set out in attachment 1.

Shire of Victoria Plains
Significant Variances to Budget
For the Period Ending 31 January 2025

Schedule	Account Description	Annual Budget	Quarterly Budget	YTD Actual	Revised Forecast	Variance
	Revised Budget Surplus / (Deficit) from BR No. 1					(88,203)
<u>INCOME</u>						
3	Rates Interest					
	Increased take up of instalments	20,675	20,675	24,716	25,000	4,325
3	Municipal Account Interest					
	Inability to complete term deposit	35,000	20,417	8,106	10,000	(25,000)
5	Mitigation Activity Fund					
	Funds received in 23/24 not quarantined	164,000	98,086	-	32,638	(65,448)
9	Staff Housing					
	Transfer from Reserves - A/C 16 Yulgering	-	-	-	11,500	11,500
9	Staff Housing					
	7 Harrington St - Vacant	7,800	4,550	900	900	(6,900)
12	Transport - MRWA Direct Grant					
	under budget allocation	182,755	182,755	216,307	216,307	33,552
12	Transport - Road Construction					
	WSFN Funding Mogumber-Yarawindah Rd - Geo Tech, offset by Capital Expenditure	57,680	-	-	-	(57,680)
13	Caravan Park Fees					
	Increased patronage (improved facilities)	12,050	7,029	19,225	21,000	8,950
	Net Income Variations					(101,026)
<u>EXPENDITURE</u>						
4	Postage					
	Increase costs for Rate Notices	2,000	1,000		4,000	(2,000)
4	Legal Costs					
	Gillingarra Water Supply	40,000	40,000	40,000	65,000	(25,000)
	Human Resources Excess				10,000	(10,000)
4	Consultants					
	Calingiri Caravan Park - C / B Analysis				6,500	(6,500)
	Marketing - Greenwind				21,000	(21,000)
	Flood Damage (Core Australia)				26,328	(26,328)
4	Insurance Premiums					
	Additional cost in premiums (claims)	217,133	217,133	261,997	261,997	(44,864)
4	Bank Charges					
	Bpay Charges	5,000	2,917	8,362	16,652	(11,652)
5	Ranger Services					
	Contractor has doubled visits	26,400	13,200		66,660	(40,260)
	Corella Management	-	-	3,410	3,410	(3,410)

Shire of Victoria Plains
Significant Variances to Budget
For the Period Ending 31 January 2025

Schedule	Account Description	Annual Budget	Quarterly Budget	YTD Actual	Revised Forecast	Variance
9	Staff Housing	-	-	11,500	11,500	(11,500)
	A/C - 16 Yulgering (Reserve Funding)					
12	Road Maintenance					
	\$35,846 Tranen Pty Ltd - Old Plains Rd not required	35,846	35,846	-	-	35,846
	Reduction in General Maintenance requirements	106,200	61,950	48,957	92,046	14,154
	Net Expenditure Variations					(152,514)
	CAPITAL					
	E-Waste Transfer Station	75,707	38,633	38,633	38,633	37,074
	Temporary Fencing	12,000	7,625	7,625	7,625	4,375
	Mogumber-Yarawindah Rd - Geo Tech	103,000	42,000	-	42,000	61,000
	Gillingarra Water Supply (Tank Replacement)	130,000	-	-	-	130,000
	Staff Housing Fencing	30,000	15,000	7,770	15,000	15,000
	Net Capital Variations					247,449
	Revised Surplus / (Deficit)					(94,294)

7.5 Risk Management Issues (quarterly updating and reporting on key risks)

Nil

7.6 Controls, Systems and Procedures (policy considerations, procedural considerations)

Nil

7.7 Matters of Compliance

7.7.1 Compliance Audit Return 2024

File Reference	
Report Date	19 March 2025
Applicant/Proponent	Department of Local Government, Sport and Cultural Industries
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Candice Watson – PA to the CEO
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Colin Ashe – Deputy Chief Executive Officer
Attachments	1. Compliance Audit Return 2024

PURPOSE

As per the Local Government (Audit) Regulations, the Audit Committee is required reviewed the Compliance Audit Return 2024 and present the CAR to Council for adoption.

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.

The CAR is considered a key internal auditing tool. The questions examined change from year to year.

Once the CAR is reviewed by the Audit Committee, it is then submitted to Council for its consideration. It is then signed by the President and the CEO and then submitted to the Department along with a copy of the Council minutes.

COMMENT

The Compliance Audit Return has been completed for the 2024 year and is submitted for review.

Audit Findings

The author, along with the CEO, the Deputy CEO and other key staff reviewed the practices and procedures of the administration, as required under the CAR (Attachment 1). In essence, there was no matters of non-compliance. The following is a summary of the audit findings regarding the CAR for 2024:

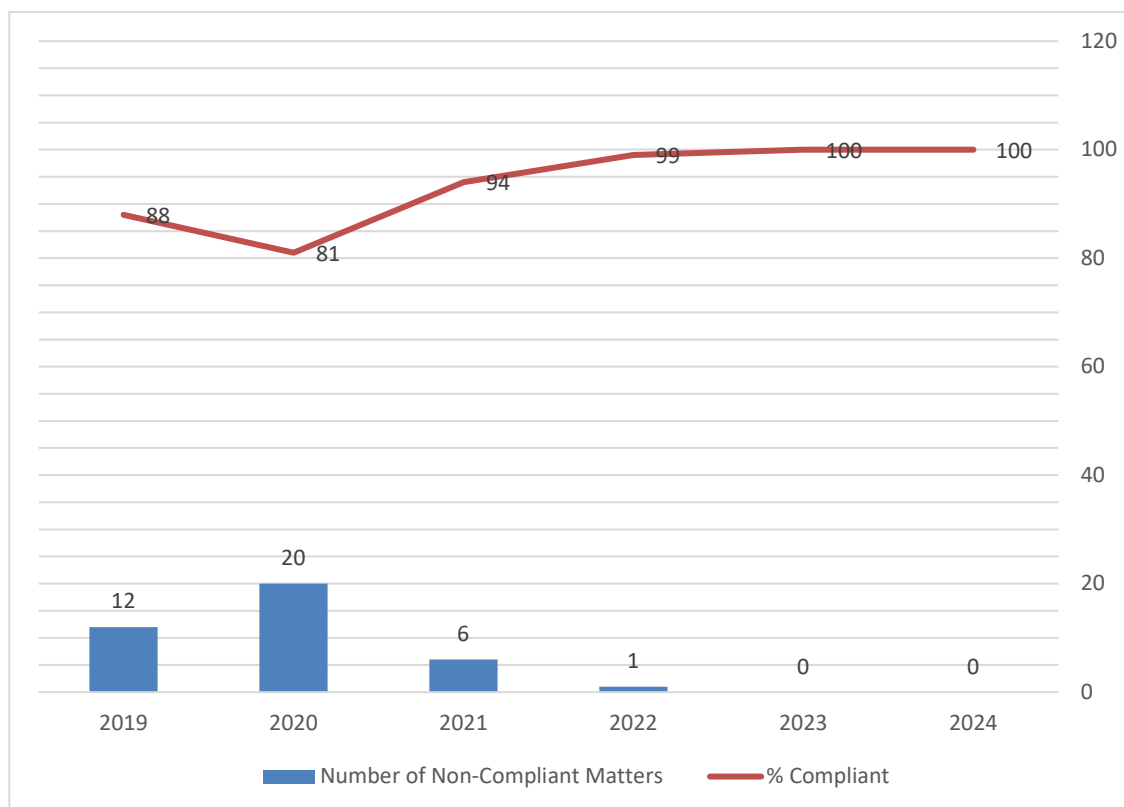
Subject	Page	Question of Non-Compliance	Finding
			Matters of Non-Compliance

Commercial Enterprises by Local Government			
5 questions	1/11	N/A	SoVP did not undertake any such activity for 2024. This was the same for 2019, 2020, 2021, 2022 and 2023
Delegation of Power or Duty			
13 questions	1-2/11		2019 – 4 2020 – 0 2021 – 0 2022 - 1 2023 – 0 2024- 0
Disclosure of Interests			
21 questions	2-4/11		2019 – 0 2020 – 4 2021 – 2 2022 - 0 2023 – 0 2024 - 0
Disposal of Property			
2 questions	4/11	N/A	No matters of non-compliance.
Elections			
3 questions	5/11		2019 – 0 2020 – 3 2021 – 0 2022 – 0 2023 – 0 2024 – 0

Finance			
7 questions	5-6/11		2019 – 2 2020 – 6 2021 – 2 (11 Questions) 2022 – 0 2023 – 0 2024 - 0
Local Government Employees			
5 questions	6/11		2020 – 0 2021 – 1 (6 Questions) 2022 – 0 2023 – 0 2024 - 0
Official Conduct			
4 questions	7/13		2019 – 0 2020 – 2 2021 – 0 (3 Questions) 2022 – 0 2023 – 0 2024 - 0
Tenders for Providing Goods and Services			
22 questions	7-9/11		2019 – 4 2020 – 1 2021 – 1 (24 Questions) 2022 – 0 2023 – 0 2024 – 0

Integrated Planning and Reporting			
3 questions	10/11		Compliant
Optional Questions			
9 questions	10-11/11		2019 – 0 2020 – 3 2021 – 0 2022 – 0 2023 – 0 2024 - 0

Summary of Non-Compliance by Year



CONSULTATION

Mr Sean Fletcher, Chief Executive Officer

Mr Colin Ashe, Deputy Chief Executive Officer

Mrs Stacey Bell-Crookes, Records

Mrs Julie Klobas, Council Support Officer

STATUTORY CONTEXT**CORPORATE CONTEXT****Strategic Community Plan and Corporate Business Plan**

STRATEGIC PRIORITIES		WE KNOW WE ARE SUCCEEDING WHEN	
4. CIVIC LEADERSHIP			
4.3 Proactive and well governed Shire		External audits and reviews confirm compliance	

The CAR is a key audit tool required under the Act and the regulations regarding good governance.

Delegation

Nil

Policy Implications

Where necessary, compliance has occurred with Shire Policies.

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
Non compliance 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: Substantial improvement on the years prior to 2022.	With the implementation of Attain and continued monitoring of compliance actions the risk is kept Low.

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

Audit Committee / Officer Recommendation

That the Audit Committee in accordance with Regulation 14 of the *Local Government (Audit) Regulations 1996* **RECOMMENDS** that Council **ADOPTS** the Compliance Audit Return 2024 (in Attachment 1), including the following findings:

Subject	Page	Question of Non-Compliance	Finding
Matters of Non-Compliance			
Commercial Enterprises by Local Government			
5 questions	1/11	N/A	SoVP did not undertake any such activity for 2024. This was the same for 2019, 2020, 2021, 2022 and 2023
Delegation of Power or Duty			
13 questions	1-2/11		2019 – 4 2020 – 0 2021 – 0 2022 - 1 2023 – 0 2024 - 0
Disclosure of Interests			
21 questions	2-4/11		2019 – 0 2020 – 4 2021 – 2 2022 - 0 2023 – 0 2024- 0

Disposal of Property			
2 questions	4/11	N/A	No matters of non-compliance.
Elections			
3 questions	5/11		2019 – 0 2020 – 3 2021 – 0 2022 – 0 2023 – 0 2024 - 0
Finance			
7 questions	5-6/11		2019 – 2 2020 – 6 2021 – 2 (11 Questions) 2022 – 0 2023 – 0 2024 - 0
Local Government Employees			
5 questions	6/11		2020 – 0 2021 – 1 (6 Questions) 2022 – 0 2023 – 0 2024 - 0
Official Conduct			
4 questions	7/13		2019 – 0 2020 – 2 2021 – 0 (3 Questions) 2022 – 0 2023 – 0 2024 - 0

Tenders for Providing Goods and Services			
22 questions	7-9/11		2019 – 4 2020 – 1 2021 – 1 (24 Questions) 2022 – 0 2023 – 0 2024 – 0
Integrated Planning and Reporting			
3 questions	10/11		Compliant
Optional Questions			
9 questions	10-11/11		2019 – 0 2020 – 3 2021 – 0 2022 – 0 2023 – 0 2024 - 0



Victoria Plains – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
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 2024?	N/A	
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 2024?	N/A	
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 2024?	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 2024?	N/A	
5	s3.59(5)	During 2024, 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	
2	s5.16 (2)	Were all delegations to committees in writing?	Yes	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	Yes	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	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 Local Government Act 1995?	Yes	



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	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?	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?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	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?	Yes	

Disclosure of Interest				
No	Reference	Question	Response	Comments
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 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?	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?	Yes	
3	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	
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	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	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?	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) 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) 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	
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 Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	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	
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?	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 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?	N/A	
17	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?	N/A	
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 candidates that incorporates the model code of conduct?	N/A	
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 Local Government Act 1995?	No	
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?	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?	N/A	

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)?	N/A	
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?	N/A	



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?	N/A	
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?	N/A	

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	
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?	N/A	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	Yes	Provided 28 Nov 24 and presented at OCM 18 Dec 24



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	No findings in Audit Report
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?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	

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?	N/A	There were no CEO or Senior vacancies
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?	N/A	
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	
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
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?	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?	N/A	Exempted under F&G reg 11 (2) (b) – WALGA Preferred Supplier Program used.
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)?	N/A	



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?	N/A	
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?	N/A	
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?	N/A	
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?	N/A	
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?	N/A	
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?	N/A	
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?	N/A	
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?	N/A	
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?	N/A	
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?	N/A	



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?	N/A	
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 & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
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?	N/A	
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?	N/A	
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?	N/A	
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?	N/A	
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?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
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?	Yes	



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
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?	N/A	
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?	N/A	
3	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 2024? If yes, please provide the date of council's resolution to accept the report.	No	Dry Kirkness report 19 Dec 22, presented to council, Audit Committee 16 Mar 23
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 2024? If yes, please provide date of council's resolution to accept the report.	No	Dry Kirkness report 19 Dec 22, presented to council, Audit Committee 16 Mar 23. Risk Management undertaken regularly by CEO
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	N/A	



		of the gift? Did the disclosure include the information required by section 5.87C of the Act?		
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 Policy Manual 2022 Pt1 Governance section 1.12
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2023/2024 financial year and publish it on the local government's official website by 31 July 2024?	Yes	
8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	
9	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

7.7.2 Matters of Compliance

File Reference	
Report Date	20 March 2025
Applicant/Proponent	SoVP
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Candice Watson – PA to the CEO
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Colin Ashe – Deputy CEO
Attachments	

PURPOSE

That the Audit Committee accepts the update regarding the Shire's Compliance Calendar.

BACKGROUND

The Compliance Calendar is reset during December each year and updated to reflect the matters of compliance for the year.

In June of 2024 Attain was set up for a 6-month free trial, as of January 2025 the shire has renewed the licence for a paid subscription.

COMMENT

The update regarding the compliance actions is as follows:

Between January 2024 and June 2024 the compliance calendar was run out of Monday.com.

From the implementation of the Attain Software in June 2024, there were 44 compliance actions undertaken.

This does not include the detailed actions for the budget, the annual report and annual financial statements:

There are currently 2 actions overdue.

1. Annual performance reviews, as there has been a change in HR Officer this is due to be updated and completed in the coming month.
2. LGIS Membership Renewal Declaration – Glenn has been away so will be completing this in the next week.

Some of the completed actions include:

1. Report on elected member training
2. Financial interest registers
3. Primary and Annual returns registers
4. Internal audits
5. Legislative Compliance Review

Attain has been a great addition to the smooth running of the compliance calendar, reminders are sent out each Monday morning for up coming tasks and the ease of completing tasks is much improved from previous compliance calendar software.

The overall completion rate was 95.45%

CONSULTATION

PA to CEO

STATUTORY CONTEXT

Audit Regulations – Regulation 17

17. CEO to review certain systems and procedures:

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:
 - (a) risk management; and
 - (b) internal control; and
 - (c) legislative compliance.
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.
- (3) The CEO is to report to the audit committee the results of that review.

The Compliance Calendar reflects r.17(1)(c) – legislative compliance.

CORPORATE CONTEXT**Strategic Community Plan and Corporate Business Plan**

STRATEGIC PRIORITIES		WE KNOW WE ARE SUCCEEDING WHEN	
4. CIVIC LEADERSHIP			
4.3 Proactive and well governed Shire	External audits and reviews confirm compliance		
	We have sound financial management policies and attract external funding to help achieve our goals		
	Councilors attend training and feel supported in their role		
	Council is supported by a skilled team		

The Audit Committee has a key role to play in assisting Council and the CEO regarding the effectiveness of the Shire's controls regarding compliance through the compliance calendar.

Delegation

Nil

Policy Implications

Where necessary, compliance has occurred with Shire Policies.

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance	Mitigation and Outcome
Compliance	Major (4)	Likely (4)	High (16)	Currently, the risk is acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring as follows:	CEO (officers) & Council and Audit Committee advised monthly, quarterly, annually will ensure risk is reduced from high to low
Managing compliance is a key pillar regarding the function of the Shire	Non-compliance results in termination of services or imposed penalties to Shire/Officers	At least once per year		Staff review monthly, Audit Committee advised quarterly. Is also a CEO KPI	

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

That the Audit Committee **ACCEPTS** the update regarding the Shire's compliance calendar.

7.8 Integrated Planning and Reporting

Nil

7.9 Training and Development (Elected Member Training, Committee Member Training and Staff training)

Nil

7.10 Status Report

Nil

8 CLOSURE OF MEETING