



# AGENDA

## For the Audit Committee Meeting

To be held on the 22<sup>nd</sup> March 2024

### Notice of Meeting

The next Audit Committee Meeting for the Shire of Yalgoo will be held on Friday 22<sup>nd</sup> March 2024 in the Paynes Find Community Centre, Payne Find commencing at 10.55 am.



**Ian Holland**

CHIEF EXECUTIVE OFFICER

18<sup>th</sup> March 2024

#### Disclaimer:

The Shire of Yalgoo gives notice to members of the public that any decisions made at the meeting, can be revoked, pursuant to the Local Government Act 1995. Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material.

## Contents

1	DECLARATION OF OPENING .....	3
2	ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE.....	3
3	DISCLOSURE OF INTERESTS .....	3
4	BUSINESS AS NOTIFIED.....	4
4.1	REPORT ON COMPLIANCE AUDIT RETURN 2023 .....	4
	<b>STATUTORY ENVIRONMENT.....</b>	<b>4</b>
	<b>BUSINESS IMPLICATIONS .....</b>	<b>6</b>
	<b>CONSULTATION.....</b>	<b>6</b>
	<b>COMMENT .....</b>	<b>6</b>
	<b>VOTING REQUIREMENTS .....</b>	<b>6</b>
5	URGENT BUSINESS .....	6
6	MEETING CLOSURE.....	6

## **Agenda – Audit Committee Meeting – Friday 22<sup>nd</sup> March 2024**

### **1 DECLARATION OF OPENING**

The Shire President welcomed those in attendance and declared the meeting open at.

### **2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**

In accordance with section 14 of the Local Government (Administration) Regulations 1996 “Meetings held by electronic means in public health emergency or state of emergency (Act s. 5.25(1)(ba))”, the President to declare that this Meeting may take place via instantaneous communication. All Councillors and staff are to be available either via telephone (teleconference) or in person.

**Shire Deputy President**

**Councillors**

**Chief Executive Officer**

**Deputy CEO**

**Executive Assistant**

**APOLOGIES**

**LEAVE OF ABSENCE**

### **3 DISCLOSURE OF INTERESTS**

Councillors and Officers are reminded of the requirements of s5.65 of the Local Government Act 1995, to verbally disclose any interest during the meeting before the matter is discussed or to provide in writing the nature of the interest to the CEO before the meeting.

## 4 BUSINESS AS NOTIFIED

### 4.1 REPORT ON COMPLIANCE AUDIT RETURN 2023

Applicant:	Shire of Yalgoo
Date:	18 March 2024
Reporting Officer:	Ian Holland Chief Executive Officer
Disclosure of Interest:	NIL
Attachments:	2023 COMPLIANCE AUDIT RETURN

### MATTER FOR CONSIDERATION

That Council give consideration to the Compliance Audit Return 2023 and recommend to Council that the Compliance Audit Return 2023 be adopted and certified by the President and Chief Executive Officer and a copy to be forwarded to the Department of Local Government Sport and Culture Industries by 31<sup>st</sup> March 2023.

### BACKGROUND

Regulation 14 and 15 of the Local Government (Audit) Regulations 1996 requires that the Council carry out a Compliance Audit for the period 1<sup>st</sup> January to the 31<sup>st</sup> December in each year and be submitted to the Executive Director by the 31<sup>st</sup> March of the following year.

### STATUTORY ENVIRONMENT

#### *Local Government Act 1995*

#### 7.13. Regulations as to audits

- (i) requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are —
- (ii) of a financial nature or not; or
- (iii) under this Act or another written law.

**Local Government (Audit) Regulations 1996**

14. Compliance audits by local governments

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.

(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

- (4) (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —
- (5) (a) presented to the council at a meeting of the council; and
- (6) (b) adopted by the council; and
- (7) (c) recorded in the minutes of the meeting at which it is
- (8) adopted.

15. Compliance audit return, certified copy of etc. to be given to Executive Director

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —

- (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
- (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31 March next following the period to which the return relates.

(2) In this regulation —

certified in relation to a compliance audit return means signed by —

- (a) the mayor or president; and
- (b) the CEO.

## **Agenda – Audit Committee Meeting – Friday 22<sup>nd</sup> March 2024**

### **BUSINESS IMPLICATIONS**

Nil

### **CONSULTATION**

Nil

### **COMMENT**

The Shire of Yalgoo is required to carry out an Annual Compliance Audit for the period 1<sup>st</sup> January 2023 to 31<sup>st</sup> of December 2023. The Compliance Return for 2023 has been completed online on the Department of Local Government Sport and Culture Industries website and is attached for consideration.

The Compliance Return is to be adopted by Council and certified by the President and the Chief Executive Officer along with a copy of the relevant section of the Minutes be forwarded to the Director General by the 31<sup>st</sup> March 2024.

### **VOTING REQUIREMENTS**

SIMPLE MAJORITY

### **5 URGENT BUSINESS**

### **6 MEETING CLOSURE**

There being no further business the Shire President declared the Audit Committee Meeting closed at.

# Compliance Audit Return

Start ✓
Details ✓
Commercial Enterprises ✓
Delegation ✓
Disclosure of Interest ✓
Disposal of Property ✓
Elections ✓
Finance ✓
Integrated Planning and Reporting ✓
Employees ✓
Conduct ✓
Other ✓
Tenders ✓
Documents ✓
Review

Finalise

## Details

### Local Government

Yalgoo, Shire of

### Created By

Ian Holland

### Year of Return

2023

### Status

Draft

## Commercial Enterprises by Local Governments

1. Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023? \*

N/A

Add comments

—

2. Has the local government prepared a business plan for each major land transaction that was not exempt in 2023? \*

N/A

Add comments

—

3. Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023? \*

N/A

Add comments

—

4. Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023? \*

N/A

Add comments

—

5. During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? \*

N/A

Add comments

—

## Delegation of Power/Duty

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1. Were all delegations to committees resolved by absolute majority? \*

Yes

Add comments

—

2. Were all delegations to committees in writing? \*

Yes

Add comments

—

3. Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995? \*

Yes

Add comments

—

4. Were all delegations to committees recorded in a register of delegations? \*

Yes

Add comments

—

5. Has council reviewed delegations to its committees in the 2022/2023 financial year? \*

Yes

Add comments

—

6. Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? \*

Yes

Add comments

—

7. Were all delegations to the CEO resolved by an absolute majority? \*

Yes

Add comments

—



8. Were all delegations to the CEO in writing? \*

Yes

Add comments

—

9. Were all delegations by the CEO to any employee in writing? \*

Yes

Add comments

—

10. Were all decisions by the Council to amend or revoke a delegation made by absolute majority? \*

Yes

Add comments

—

11. Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees? \*

Yes

Add comments

—

12. Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year? \*

Yes

Add comments

—

13. 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

Add comments

—

## Disclosure of Interest

1. 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

Add comments

—

2. 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

Add comments

—

3. 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

Add comments

—

4. Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? \*

Yes

Add comments

—

5. Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023? \*

Yes

Add comments

—

6. On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return? \*

Yes

Add comments

—

7. 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

Add comments

—

8. 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

Add comments

—

9. 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

Add comments

—

10. 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

Add comments

—

11. 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

Add comments

—

12. Did the CEO publish an up-to-date version of the gift register on the local government's website? \*

Yes

Add comments

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13. 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

Add comments

---

14. 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

Add comments

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15. 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? \*

N/A

Add comments

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16. 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

Add comments

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17. 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

Add comments

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18. Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct? \*

Yes

Add comments

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19. Did the local government adopt additional requirements in addition to the model code of conduct? \*

No

Add comments

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20. 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

Add comments

21. Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? \*

Yes

Add comments

21a. Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? \*

Yes

## Disposal of Property

1. 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

Add comments

2. 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

Add comments

## Elections

1. 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 regulation 30G(1) and regulation 30G(2) of the Local Government (Elections) Regulations 1997? \*

Yes

Add comments

Please enter comments \*

Nil disclosures

2. Did the CEO remove any disclosure of gifts forms relating to unsuccessful candidates, or successful candidates 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

Add comments

3. Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997? \*

Yes

Add comments

## Finance

1. 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

Add comments

—

2. Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? \*

Yes

Add comments

—

3. Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023? \*

No

Add comments

—

4. 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

Add comments

Please enter comments \*

Not yet received

5. 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

Add comments

—

6. 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

Add comments

—

7. Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit? \*

N/A

Add comments

—

## Integrated Planning and Reporting

1. Has the local government adopted by absolute majority a strategic community plan? \*

Yes

Add comments

Please provide the adoption date or the date of the most recent review \*

30/04/2021

—

2. Has the local government adopted by absolute majority a corporate business plan? \*

Yes

Add comments

Please provide the adoption date or the date of the most recent review \*

30/06/2013

Please enter comments \*

Financial estimates are detailed in the LTFP - Priorities are still relevant

3. Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)? \*

No

Add comments

Please enter comments \*

Requires Review - Asset Management is currently being reviewed to inform this plan.

## Local Government Employees

1. Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A? \*

N/A

Add comments

—

2. Was all information provided in applications for the position of CEO true and accurate? \*

N/A

Add comments

—

3. 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

Add comments

—

4. Did the CEO inform council of each proposal to employ or dismiss senior employee? \*

N/A

Add comments

—

5. 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

Add comments

—

## Official Conduct

1. Has the local government designated an employee to be its complaints officer? \*

Yes

Add comments

—

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? \*

N/A

Add comments

—

3. Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? \*

Yes

Add comments

—

4. Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? \*

Yes

Add comments

—

## Other

1. Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023?

No

Add comments

Please enter comments \*

Previously completed just prior to 20/21 - The CEO has relied upon the OAG audit findings to implement new financial management software and the implementation of new procedures throughout Covid-19. A comprehensive report is being prepared for Council by an external provider.

2. Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023?

No

Add comments

Please enter comments \*

Previously completed just prior to 20/21 - The CEO has relied upon the OAG audit findings to implement new financial management software and the implementation of new procedures throughout Covid-19. A comprehensive report is being prepared for Council by an external provider.

3. Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?

N/A

Add comments

—

4. 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

Add comments

—

5. 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

Add comments

—

6. Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Yes

Add comments

7. Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?

Yes

Add comments

**OQ-CouncilMemberTrainingPublishComments \***

Policy 1.14 Council Member Continuing Professional Development Policy details the mandatory training required by Councillors which is a policy that is reviewed yearly and placed on the Shire website. The completion/attendance dates of Councillor training are not currently recorded but will be included on the Shire website.

8. By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?

No

Add comments

**Please enter comments \***

Extension sought and previous audit not yet completed

9. When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?

Yes

Add comments

## Tenders for Providing Goods and Services

1. 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

Add comments

2. Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? \*

Yes

Add comments

3. 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

Add comments

4. 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

Add comments

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

Add comments



—

6. Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16? \*

Yes

Add comments

—

7. 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? \*

Yes

Add comments

—

8. 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

Add comments

—

9. 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

Add comments

—

10. Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? \*

N/A

Add comments

—

11. 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? \*

Yes

Add comments

—

12. 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

Add comments

—

13. 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

Add comments

—

14. 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

Add comments

—

15. Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE? \*

No

Add comments

—

16. 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

Add comments

—

17. 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? \*

Yes

Add comments

—

18. 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? \*

Yes

Add comments

—

19. 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

Add comments

—

20. 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

Add comments

—

21. Did the CEO send each applicant written notice advising them of the outcome of their application? \*

N/A

Add comments

—

22. Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F? \*

N/A

Add comments

—

## Documents

There are no notes to display.

Close

Previous

Continue