



**AUDIT COMMITTEE MEETING  
16 March 2021**

**AGENDA  
ATTACHMENTS**





**ATTACHMENT – AGENDA ITEM 5.0**  
**Minutes of Previous**  
**Audit Committee Meeting**  
**16 December 2020**



Minutes for the Audit Committee Meeting

16 December 2020

COUNCIL CALENDAR		
Date	Time	Meeting
16 December 2020	2.30pm	Audit Committee Meeting

MEETING GUESTS  
Nil



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# MINUTES

**Shire of Narembeen  
Audit Committee Meeting  
Wednesday 16 December 2020, commencing at 2.30pm**

## 1.0 Opening & Welcome

Presiding Person, Cr Rhonda Cole welcomed everyone to the meeting and declared the Audit Committee meeting open at 2.30pm.

## 2.0 Attendance & Apologies

### Attendance

#### **Councillors**

Cr Rhonda Cole	Shire President, Presiding Person
Cr Peter Lines	Member (entered meeting at 2.32pm)
Cr Regina DeLuis	Member
Cr Amy Hardham	Member (entered meeting at 2.33pm)
Cr Scott Stirrat	Member
Cr Alan Wright	Member
Cr Warren Milner	Member

#### **Staff**

David Blurton	Acting Chief Executive Officer
Sheree Thomas	Community & Economic Development Officer (minute taker)

### Apologies

Cr Kellie Mortimore	Deputy Shire President
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## 3.0 Declarations of Interest

Nil

## 4.0 Public Question Time & Deputations (15 min)

Nil

## 5.0 Minutes of Previous Meetings

### 5.1 Confirmation of Minutes of Audit Committee Meeting – 18 March 2020

#### 5.1.1 Confirmation of Minutes

Confirmation of Minutes from the Shire of Narembeen Audit Committee Meeting held on Wednesday 18 March 2020.

**RECOMMENDATION:**

That the minutes of the Shire of Narembeen Audit Committee Meeting held on Wednesday 18 March 2020 be confirmed as a true and accurate record of the proceedings.

**COUNCIL RESOLUTION**

**MIN 7138/20**

**MOTION -** Moved Cr. R DeLuis

Seconded Cr. A Wright

*That the minutes of the Shire of Narembeen Audit Committee Meeting held on Wednesday 18 March 2020 be confirmed as a true and accurate record of the proceedings.*

**CARRIED 5/0**

2.32pm – Cr P Lines entered the meeting.

2.33pm – Cr A Hardham entered the meeting.

UNCONFIRMED

## 6.0 REPORTS

### AGENDA ITEM: 6.1 - Shire of Narembeen Annual Report 2019/2020

<b>Subject:</b>	Shire of Narembeen Annual Report 2019/2020
<b>Applicant:</b>	Shire of Narembeen
<b>File Ref:</b>	ADM477
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Rachael Moore, Finance Officer
<b>Date:</b>	08 December 2020
<b>Attachments:</b>	Shire of Narembeen Annual Report 2019/2020 inclusive of the Annual Financial Report for the 2019/2020 financial year and the Independent Auditors Report

#### SUMMARY

To review the Shire of Narembeen Annual Report and Annual Financial Report as required by regulation.

#### BACKGROUND

Each year, Local Governments are required to produce an Annual Report which includes an audited Annual Financial Report (Local Government Act 1995 s5.53).

#### COMMENT

The audited Annual Financial Report for the 2019/2020 financial year has been received together with the Independent Auditor's Report and Management Report and is presented to the Audit Committee for consideration and recommendation to Council.

Council's auditor reported that in his opinion the Shire of Narembeen's financial report complies with the Local Government Act and associated Regulations and gives a true and fair view of the Shire's financial position and its financial performance and cash flows as at 30 June 2020 and complies with Australian Accounting Standards.

The Shire's management supplied the auditors with all required information and satisfactory explanations were obtained for all areas requiring clarification. All audit procedures were satisfactorily completed, and the asset consumption ratio and asset renewal ratio were supported by verifiable information and reasonable assumptions.

Based on advice from Moore Australia and the Office of the Auditor General (OAG) the Shire reported an accounting misstatement with regards to the RoeROC Waste Facility to the OAG. The OAG deemed the item immaterial and it did not affect their opinion of the Shire's finances, but the Shire will need to work with the other Shire's involved in RoeROC to ensure correct accounting practices are being followed. Essentially the way the current MOU is written and the fact the group has purchased and operates a Landfill has led the auditors to form the opinion that it should be treated as an investment in an associate entity not a joint venture. It won't hurt for all RoeROC Shire's to spend some time reviewing how they account for the RoeROC scenario and to improve consistency across the group.

The Interim Audit identified eight key findings that the Shire has worked to rectify since March. Most issues are fully resolved but the administration wanted to flag with the audit committee that it is still fine-tuning revenue recognition (AASB 15 and AASB1058), most grants are now treated as a contract liability, but the Shire needs to look at other areas such as rubbish charges collected with rates which the auditor also expect to be a contract liability with apportioned revenue only receipted on a monthly basis.



Also finding seven was that employee pay rates were not always supported by an employment contract or letter of employment. This is a legacy issue and has been rectified for all new employees, but the Shire needs to issue letters to all employees after the next round of EBA negotiations conclude.

This year's Annual Financial Report has an increased number of notes mostly related to the changes in accounting standards and regulations. Overall, the Shire has experienced minimal impact from the standard changes with the main changes being:

- Revenue recognition policy - Each source of revenue is required to be tabled in note 2. Revenue recognition is about determining when revenue will be received as opposed to received.
- Revenue from contracts with customers – AASB 15 this includes all revenue received based on a contract. Historically revenue was shown on receipts of funds, funds now shown as a liability until the obligation of the contract has been met as at 30 June 2020 the Shire had \$196,501 in contract liabilities, disclosure on note 15.
- Leases – the adoption of AASB 16 requires right of use assets and lease liabilities to be shown separately from other assets, the shire currently has no leases to report. The shire experienced no impact from the new standards relating to leases.

The Shire finished with a strong surplus position of \$1,709,673 this figure is inflated due to \$1,046,634 of unbudgeted Financial Assistance Grants for 2020/2021 received in the 2019/2020 reporting period, expenditure was also down by \$319,112 spread across all accounts.

The Financial Health Indicator is a measurement of a local governments overall financial health based on the seven financial ratios.

	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020
Ratio Names	Raw Ratios	Raw Ratios	Raw Ratios		Raw Ratios
Current	1.66	3.48	2.03	9.20	5.60
Asset Consumption	0.97	0.94	0.98	0.96	0.95
Asset Renewal	0.25	0.27	0.99	0.88	0.81
Asset Sustainability	0.70	0.91	0.72	1.68	1.02
Debt Service Coverage	0.17	20.95	5.01	22.17	15.20
Operating Surplus	(1.51)	(0.38)	(1.13)	0.11	(0.51)
Own Source Revenue	0.30	0.33	0.23	0.35	0.38
	32	60	57	89	71

Trends show an improved financial health, 2018/2019 was inflated due to WANDRRA funding with 2019/2020 showing sound financial health

The Shire President, Deputy President, Cr Milner, Cr DeLuis, Cr Wright as well as the Acting Chief Executive Officer and Finance Officer attended a close of audit meeting with the Shire's auditors and an OAG representative and all parties were satisfied with the audit process and findings.

As well as the Annual Financial Report the Shire's Annual Report also contains a report from the Shire President and CEO, information relating to the Strategic Community Plan and projects undertaken in 2019/2020 and projects planned for 2020/2021, and statutory compliance information relating to items such as:

- Freedom of Information
- Complaints Received
- Employee Salaries over \$100,000
- Disability Access and Inclusion
- Record Keeping

- Competitive Neutrality
- Councillor Training

The Shire had no notifiable issues or items of note to disclose for 2019/2020 financial year.

## CONSULTATION

Chief Executive Officer  
 Executive Manager Corporate Services  
 Auditors, Moore Stephens  
 Office of Auditor General

## STATUTORY IMPLICATIONS

Local Government Act 1995, Part 5 Administration

### 5.53. Annual reports

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
  - a) a report from the mayor or president; and
  - b) a report from the CEO; and
  - [(c), (d) deleted]
  - e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
  - f) the financial report for the financial year; and
  - g) such information as may be prescribed in relation to the payments made to employees; and
  - h) the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and
  - (ha) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and
  - (h) details of entries made under section 5.121 during the financial year in the register of complaints, including —
    - (i) the number of complaints recorded in the register of complaints; and
    - (ii) how the recorded complaints were dealt with; and
    - (iii) any other details that the regulations may require;
- i) and such other information as may be prescribed.

Local Government (Financial Management) Regulations 1996, Part 4 Financial Reports

- r36. Annual financial report, content of (Act s. 6.4(2))
- r37. Trust fund, information about in annual financial report
- r38. Reserve accounts, information about in annual financial report
- r39. Rates, information about in annual financial report
- r40. Service charges, information about in annual financial report
- r41. Fees and charges, information about in annual financial report
- r42. Discounts for early payment etc., information about in annual financial report
- r43. Interest charges etc., information about in annual financial report
- r44. Fees etc. to council members, information about in annual financial report
- r45. Trading undertakings, information about in annual financial report
- r46. Major land transactions, information about in annual financial report
- r47. Completed major land transactions, information about in annual financial report
- r48. Borrowings, information about in annual financial report
- r49. Invested money, information about in annual financial report
- r50. Financial ratios to be included in annual financial report
- r51. Annual financial report to be signed etc. by CEO and given to Department

## **FINANCIAL IMPLICATIONS**

There are no unforeseen financial implications associated with this report.

## **POLICY IMPLICATIONS**

There are no known policy implications in considering this item.

## **STRATEGIC PLAN REFERENCE**

Shire of Narembeen Strategic Community Plan 2017 – 2027

Goal 2: Internal and external relationships actively grow our Shire population and positive financial position.

2.1 Our organisation model is responsive to economic conditions, the delivery of core services and infrastructure so too the successful pursuit of economic opportunities that benefit our community.

## **RELATED PARTY TRANSACTIONS**

There are no known related party transactions associated with this item.

## **VOTING REQUIREMENTS**

Absolute majority.

## **OFFICER RECOMMENDATION**

That Council: -

1. Adopt the Shire of Narembeen Annual Report 2019/2020, including the Annual Financial Report and Independent Auditor's Report.
2. Advertise for the Shire of Narembeen Annual Electors Meeting to be held at 3.30pm on Wednesday 3 February 2021 in Council Chambers.

## **COMMITTEE RESOLUTION**

**MIN 7139/20**

**MOTION** - Moved Cr. P Lines

Seconded Cr. S Stirrat

*That Council: -*

1. *Adopt the Shire of Narembeen Annual Report 2019/2020, including the Annual Financial Report and Independent Auditor's Report.*
2. *Advertise for the Shire of Narembeen Annual Electors Meeting to be held at 3.30pm on Wednesday 3 February 2021 in Council Chambers.*

**CARRIED 7/0  
ABSOLUTE MAJORITY**

*Council noted the significant work that Rachael Moore has dedicated towards the preparation of the financials for the 2019/2020 Annual Report as well as the performance audit with the Office of the Auditor General.*

**7.0 Other Business**

Nil

**8.0 Next Meeting**

To be advised.

**9.0 Closure**

There being no further business the Chair declared the meeting closed at 2.40pm.

**10.0 Certification of Meeting Minutes**

I, Cr Rhonda Cole, Shire President certify that the Minutes of the Audit Committee Meeting held on Wednesday 16 December 2020 are confirmed as a true and correct record of the meeting.

\_\_\_\_\_  
Cr Rhonda Cole  
PRESIDING PERSON

\_\_\_\_\_  
Date

UNCONFIRMED

**ATTACHMENT – AGENDA ITEM 6.1  
Compliance Audit Return 2020**



## Narembeen - Compliance Audit Return 2020

### Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

<b>Commercial Enterprises by Local Governments</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson



<b>Delegation of Power/Duty</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A		Tamara Clarkson
2	s5.16	Were all delegations to committees in writing?	N/A		Tamara Clarkson
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Tamara Clarkson
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Tamara Clarkson
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	N/A		Tamara Clarkson
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		Tamara Clarkson
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Tamara Clarkson
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Tamara Clarkson
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Tamara Clarkson
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?	N/A		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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?	Yes		Tamara Clarkson

<b>Disclosure of Interest</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
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		Tamara Clarkson



No	Reference	Question	Response	Comments	Respondent
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?	Yes		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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?	Yes		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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?	Yes		Tamara Clarkson
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?	Yes		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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?	Yes		Tamara Clarkson





No	Reference	Question	Response	Comments	Respondent
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?	Yes		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes		Tamara Clarkson

### 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)?	N/A		Tamara Clarkson
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?	N/A		Tamara Clarkson



<b>Elections</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
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?	N/A		Tamara Clarkson
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?	N/A		Tamara Clarkson
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)?	N/A		Tamara Clarkson

<b>Finance</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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?	Yes		Tamara Clarkson
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?	N/A		Tamara Clarkson



No	Reference	Question	Response	Comments	Respondent
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?	N/A		Tamara Clarkson
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?	N/A		Tamara Clarkson
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?	N/A		Tamara Clarkson
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		Tamara Clarkson
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?	Yes		Tamara Clarkson

**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	18 October 2017	Tamara Clarkson
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	20 May 2020	Tamara Clarkson
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Tamara Clarkson



<b>Local Government Employees</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
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		Tamara Clarkson
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		Tamara Clarkson
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Tamara Clarkson
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		Tamara Clarkson
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes		Tamara Clarkson
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		Tamara Clarkson

<b>Official Conduct</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes		Tamara Clarkson
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)?	Yes		Tamara Clarkson
3	s5.121(2)	Does the complaints register include all information required by section 5.121 (2)?	Yes		Tamara Clarkson
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?	N/A		Tamara Clarkson

<b>Optional Questions</b>					



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.	Yes	16 May 2018	Tamara Clarkson
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	21 November 2018	Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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?	Yes		Tamara Clarkson
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?	Yes		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson



<b>Tenders for Providing Goods and Services</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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?	N/A		Tamara Clarkson
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?	N/A		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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?	Yes		Tamara Clarkson



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		Tamara Clarkson
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?	Yes		Tamara Clarkson
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?	Yes		Tamara Clarkson
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		Tamara Clarkson
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson
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		Tamara Clarkson



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

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		Tamara Clarkson
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		Tamara Clarkson
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes		Tamara Clarkson
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?	N/A		Tamara Clarkson

I certify this Compliance Audit Return has been adopted by council at its meeting on \_\_\_\_\_

\_\_\_\_\_  
Signed Mayor/President, Narembeen

\_\_\_\_\_  
Signed CEO, Narembeen