



**AUDIT COMMITTEE MEETING  
18 March 2020**

# **AGENDA ATTACHMENTS**

## **Contents - Attachments**

Agenda Item 5.1 - Minutes of the Audit Committee Meeting - 20 November 2019.....	3
Agenda Item 6.1 - Shire of Narembeen Compliance Audit Return 2019.....	13

**ATTACHMENT - AGENDA ITEM 5.1**  
**Minutes of the Audit Committee Meeting -**  
**20<sup>th</sup> November 2019**



Minutes for the Audit Committee Meeting

20<sup>th</sup> November 2019

COUNCIL CALENDAR		
Date	Time	Meeting
20 November 2019	2.00pm	Audit Committee Meeting

**MEETING GUESTS**

Nil



## Contents

1.0	OPENING & WELCOME .....	3
2.0	ATTENDANCE & APOLOGIES .....	3
3.0	DECLARATIONS OF INTEREST .....	3
4.0	MINUTES OF PREVIOUS MEETINGS .....	3
4.1	CONFIRMATION OF MINUTES OF AUDIT COMMITTEE MEETING – 20 <sup>TH</sup> FEBRUARY 2019 .....	3
5.0	REPORTS.....	5
	AGENDA ITEM: 6.1 - Shire of Narembeen Annual Report 2018/2019 .....	5
6.0	OTHER BUSINESS .....	9
7.0	NEXT MEETING .....	9
8.0	CLOSURE .....	9
9.0	CERTIFICATION OF MEETING MINUTES .....	9

# MINUTES

**Shire of Narembeen  
Audit Committee Meeting of Council  
Wednesday 20<sup>th</sup> November 2019, commencing at 2.00pm**

## **1.0 Opening & Welcome**

2.04pm - The Shire President, Cr Rhonda Cole welcomed everyone to the Audit Committee Meeting and declared the meeting open.

## **2.0 Attendance & Apologies**

### **Attendance**

#### **Councillors**

Cr Rhonda Cole	Shire President, Presiding Person
Cr Kellie Mortimore	Deputy Shire President
Cr Peter Lines	Member
Cr Scott Stirrat	Member
Cr Amy Hardham	Member

#### **Staff**

Mr Chris Jackson	Chief Executive Officer
Mr Scott Wildgoose	Executive Manager Corporate Services
Mrs Sheree Thomas	Community & Economic Development Officer (minute taker)
Miss Rachael Moore	Finance Officer

#### **Public**

Mrs Gina DeLuis  
Mr Warren Milner  
Mr Stephen Padfield

### **Apologies**

Cr Alan Wright	Member
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## **3.0 Declarations of Interest**

Nil

## **4.0 Minutes of Previous Meetings**

### **4.1 Confirmation of Minutes of Audit Committee Meeting – 20<sup>th</sup> February 2019**

**See binder attachment**

#### **4.1.1 Confirmation of Minutes**

Confirmation of Minutes from the Shire of Narembeen Audit Committee Meeting held on Wednesday 20<sup>th</sup> February 2019.

**RECOMMENDATION:**

That the minutes of the Shire of Narembreen Audit Committee Meeting held on Wednesday 20<sup>th</sup> February 2019 be confirmed as a true and accurate record of the proceedings.

**COMMITTEE RESOLUTION****MIN 6947/19****MOTION -** Moved Cr. S Stirrat

2nd Cr. K Mortimore

*That the minutes of the Shire of Narembreen Audit Committee Meeting held on Wednesday 20<sup>th</sup> February 2019 be confirmed as a true and accurate record of the proceedings.*

**CARRIED 5/0**

2.06pm – Mrs Gina DeLuis entered the meeting.

2.12pm – Mr Warren Milne entered the meeting.

2.13pm – Mr Stephen Padfield entered the meeting.

## 5.0 REPORTS

### AGENDA ITEM: 6.1 - Shire of Narembeen Annual Report 2018/2019

<b>Subject:</b>	Shire of Narembeen Annual Report 2018/2019
<b>Applicant:</b>	Shire of Narembeen
<b>File Ref:</b>	ADM477
<b>Disclosure of Interest (Staff):</b>	Nil
<b>Disclosure of Interest (Member):</b>	Nil
<b>Author:</b>	Scott Wildgoose, Executive Manager Corporate Services
<b>Date:</b>	12 November 2019
<b>Attachments:</b>	Shire of Narembeen Annual Report 2018/2019 inclusive of the Annual Financial Report for the 2018/2019 financial year and the Independent Auditors Report (see attachment binder)

### 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 2018/2019 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 2019 and complies with Australian Accounting Standards. This means the audit is a clean (unqualified) audit report.

In the management letter, the auditors have also acknowledged that all required information and explanations were obtained, all audit procedures were satisfactorily completed and the asset consumption ratio and asset renewal ratio were supported by verifiable information and reasonable assumptions.

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:

- Other Financial Assets – this includes term deposits, investment in Local Government House Trust and loans receivable
- Property, Plant and Equipment, and Infrastructure – Financial Management Regulation 17A was amended to set a minimum asset value of \$5,000 – as such the Shire reviewed assets in the asset register and wrote off a number of assets with an opening valuation under \$5,000 – these are shown in notes 9 and 10 as assets written off and total \$57,923 in assets.
- The shire experienced no impact from the new standards relating to leases and contracts with customers.



- Credit Risk on Sundry Receivables – in the past the Shire has used a provision for doubtful debts to manage and receivables that may be written off throughout the year – the introduction of AASB 9 now provides an approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. Essentially the Shire has determined that debts owed (not rates) that are more than 90 days past due have a 42% chance of default. Although these debts are not very high and amounts to an expected credit loss at 30 June 2019 of \$3,596.

Overall the Shire has seen an improvement in its ratios – this is mostly due to the expenditure on capital assets in 2018/2019 being of a replacement/renewal basis as opposed to the creation of a new asset and also due to the Shire's strong end of year surplus position. These ratios may change again next year but the negative trend that was noted last year is not evident in 2018/2019.

The Shire finished with a strong surplus position of \$1,892,362 however it is worth noting that this figure was inflated by WANDRRA money yet to be received for works completed in 2018/2019 – this accounts for \$1,048,561 of the surplus position. This will not occur again in 2019/2020 and the Shire needs to remain conscious of its operating expenditure and budget management in the years to come. The Shire did budget for an opening surplus of \$1.8m in the 2019/2020 Annual Budget so there should not be major changes required in this area as a result of the audit during the budget review period.

The Shire President and Deputy President as well as the Chief Executive Officer and Executive Manager Corporate Services attending a close of audit meeting/phone conference with the Shire's auditors, 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 2018/2019 and projects planned for 2019/2020, the Narembeen CRC Annual Report 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

The Shire had no notifiable issues or items of note to disclose for 2018/2019 financial year.

## **CONSULTATION**

Chief Executive Officer  
Executive Manager Corporate Services  
Auditors, Moore Stephens

## **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
  - (hb) 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 Narembreen 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.

## OFFICER RECOMMENDATION

That Council:-

1. Adopt the Shire of Narembeen Annual Report 2018/2019, including the Annual Financial Report and Independent Auditor's Report.
2. Advertise for the Shire of Narembeen Annual Electors Meeting to be held at 11.00am on Wednesday 18<sup>th</sup> December 2019 in Council Chambers.

## COMMITTEE RESOLUTION

**MIN 6948/19**

**MOTION** - Moved Cr. A Hardham

2nd Cr. S Stirrat

*That Council:-*

1. *Adopt the Shire of Narembeen Annual Report 2018/2019, including the Annual Financial Report and Independent Auditor's Report.*
2. *Advertise for the Shire of Narembeen Annual Electors Meeting to be held at 1.00pm on Wednesday 18<sup>th</sup> December 2019 in Council Chambers.*

**CARRIED 5/0**

**Reason for Change:** Council felt that the time for the Annual Elector's Meeting should be changed to 1.00pm, just before the Ordinary Meeting of Council on Wednesday 18<sup>th</sup> December 2019.

**6.0 Other Business**

Nil

**7.0 Next Meeting**

To be advised.

**8.0 Closure**

There being no further business the Chair declared the meeting closed at 2.20pm.

**9.0 Certification of Meeting Minutes**

I, Cr Rhonda Cole, Shire President certify that the Minutes of the Audit Committee held on 20<sup>th</sup> November 2019, as show on pages 1 to 9 are confirmed as a true and correct record of the meeting.

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

\_\_\_\_\_  
Date

# **ATTACHMENT - AGENDA ITEM 6.1**

## **Compliance Audit Return 2019**



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

## Narembeen - Compliance Audit Return 2019

### 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 section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A		Chris Jackson
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A		Chris Jackson
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	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 2019?	N/A		Chris Jackson
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Chris Jackson
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Chris Jackson



<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, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	N/A		Chris Jackson
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	N/A		Chris Jackson
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	N/A		Chris Jackson
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Chris Jackson
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	N/A		Chris Jackson
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	Yes		Chris Jackson
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Chris Jackson
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Chris Jackson
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Chris Jackson
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A		Chris Jackson
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Chris Jackson
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes		Chris Jackson
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 as required?	Yes		Chris Jackson

<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	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	Yes		Scott Wildgoose
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	Yes		Scott Wildgoose



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

No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Scott Wildgoose
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	Yes		Scott Wildgoose
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	Yes		Scott Wildgoose
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	Yes		Scott Wildgoose
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	No	There appears to have been confusion regarding the difference between having an authorisation (i.e. authorisation to purchase) under policy and being a designated employee by way of delegation from Council or from the CEO to other employees. Employees have now completed the primary returns and those employed last financial year have completed their annual returns.	Scott Wildgoose
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	Yes		Scott Wildgoose
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	No	There appears to have been confusion regarding the difference between having an authorisation (i.e. authorisation to purchase) under policy and being a designated employee by way of delegation from Council or from the CEO to other employees. Employees have now completed the primary returns and those employed last financial year have completed their annual returns.	Scott Wildgoose
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes		Scott Wildgoose





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

No	Reference	Question	Response	Comments	Respondent
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Scott Wildgoose
12	s5.88(1)(2) 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 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Scott Wildgoose
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Scott Wildgoose
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Scott Wildgoose
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Scott Wildgoose
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Scott Wildgoose
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	Yes		Scott Wildgoose
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	Yes		Scott Wildgoose
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Scott Wildgoose



### Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5))?	Yes		Scott Wildgoose
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes		Scott Wildgoose

### Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 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 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 candidates?	Yes		Chris Jackson
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	Yes		Chris Jackson

### Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Scott Wildgoose
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Scott Wildgoose
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes		Scott Wildgoose
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	Yes		Scott Wildgoose



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

No	Reference	Question	Response	Comments	Respondent
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes		Scott Wildgoose
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes		Scott Wildgoose
7	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		Scott Wildgoose
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	N/A		Scott Wildgoose
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		Scott Wildgoose
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes		Scott Wildgoose
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes		Scott Wildgoose
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes		Scott Wildgoose
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes		Scott Wildgoose
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes		Scott Wildgoose



<b>Integrated Planning and Reporting</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	19 December 2018	Scott Wildgoose
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	No		Scott Wildgoose
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	18 October 2017	Scott Wildgoose
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments.  Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A	18 October 2017	Scott Wildgoose
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	20 June 2018	Scott Wildgoose
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	20 June 2018	Scott Wildgoose
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	17 December 2014 - document currently under review	Scott Wildgoose



<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 the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Scott Wildgoose
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A?	Yes		Scott Wildgoose
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 of CEO under section 5.36(4)?	N/A		Scott Wildgoose
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	N/A		Scott Wildgoose
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	Yes		Scott Wildgoose



<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	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer?	N/A		Scott Wildgoose
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c)?	Yes		Scott Wildgoose
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?	Yes		Scott Wildgoose
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?	Yes		Scott Wildgoose
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred?	Yes		Scott Wildgoose
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c)?	Yes		Scott Wildgoose



Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	16 May 2018	Scott Wildgoose
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) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	21 November 2018	Scott Wildgoose
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes		Scott Wildgoose
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	Yes		Scott Wildgoose

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into 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 Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	Yes		Scott Wildgoose
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	N/A		Scott Wildgoose
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	Yes		Scott Wildgoose
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	Yes		Scott Wildgoose



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

No	Reference	Question	Response	Comments	Respondent
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		Scott Wildgoose
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?	Yes		Scott Wildgoose
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?	Yes		Scott Wildgoose
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?	Yes		Scott Wildgoose
9	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?	Yes		Scott Wildgoose
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	Yes		Scott Wildgoose
11	F&G Reg 21 & 22	Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?	N/A		Scott Wildgoose
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?	N/A		Scott Wildgoose
13	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?	N/A		Scott Wildgoose
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	N/A		Scott Wildgoose
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	N/A		Scott Wildgoose
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	N/A		Scott Wildgoose
17	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?	N/A		Scott Wildgoose





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

No	Reference	Question	Response	Comments	Respondent
18	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 panel application?	N/A		Scott Wildgoose
19	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, given notice of the variation?	N/A		Scott Wildgoose
20	F&G Reg 24AH(1)	Did the local government reject the 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		Scott Wildgoose
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	N/A		Scott Wildgoose
22	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		Scott Wildgoose
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	N/A		Scott Wildgoose
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	N/A		Scott Wildgoose
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	N/A		Scott Wildgoose
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply 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, \$150,000 or less?	Yes		Scott Wildgoose



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

No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with it's current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Scott Wildgoose

I certify this Compliance Audit return has been adopted by Council at its meeting on

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Signed Mayor / President, Narembeen

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Signed CEO, Narembeen