Shire of Narembeen
Together we grow

ATTACHMENTS

Audit, Risk and Improvement Committee

18 August 2026

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ATTACHMENT 5.1A
Minutes – Audit and Risk Committee Meeting
21 April 2026

Shire of Narembeen

Together we grow

MINUTES

Audit, Risk and Improvement Committee

21 April 2026

NOTICE OF MEETING

Dear Committee Members and Members of the Public,

In accordance with the provisions of Section 5.5 of the Local Government Act, you are hereby notified that the Audit, Risk and Improvement Committee has been convened for:

Date: **Tuesday 21 April 2026**

At: Shire Council Chambers
1 Longhurst Street, Narembeen

Commencing: 2.00pm

Rebecca McCall
Chief Executive Officer

16 April 2026

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1. Official Opening and Welcome

The Presiding Person welcomed everyone one declared the meeting open at 2.01pm.

Attendees were notified that the meeting was being recorded in accordance with the Local Government (Administration) Regulation r14J.

2. Record of Attendance / Apologies / Leave of Absence

Chair	Ms R Cole	Independent Chairperson
Councillors:		
	Cr HA Cusack	President
	Cr HJ Bald	Deputy President
	Cr CD Bray	
	Cr MJ Currie	
	Cr AM Hardham	
	Cr LR Smoker	
	Cr SW Stirrat	
Staff:		
	Ms R McCall	Chief Executive Officer
	Mr B Forbes	Executive Manager Corporate Services
	Mr K Markham	Executive Manager Infrastructure Services
	Ms K Conopo	Executive Governance Officer

Members of Public:

Apologies:

3. Disclosure of Interest

Nil

4. Public Question Time

Nil

5. Confirmation of Previous Meeting

5.1 Audit and Risk Committee Meeting 16 December 2025

Attachment 5.1A

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officers Recommendation / Committee Resolution – Item 5.1

That the minutes of the Shire of Narembeen Audit and Risk Committee Meeting held on Tuesday 16 December 2025, as presented, be confirmed as a true and correct record of proceedings.

MIN 8155/26 **MOTION** - Moved Cr. Stirrat Seconded Cr. Bald

CARRIED 8 / 0

For: Ms Cole, Cr Cusack, Cr Bald, Cr Bray, Cr Currie, Cr Hardham, Cr Smoker, Cr Stirrat.
Against: Nil

6. Officer Reports

6.1 2025 Grant Audit Results

Date:	14 April 2026
Location:	Not applicable
Responsible Officer:	Ben Forbes, Executive Manager Corporate Services
Author:	Ben Forbes, Executive Manager Corporate Services
File Reference	FINANCIAL MANAGEMENT\AUDIT\2025\Interim
Previous Meeting Reference	Nil
Disclosure of Interest:	Nil
Attachments:	**6.1A Shire of Narembeen - 2025 LRCIP Phase 3 audit documentation** **6.1B Shire of Narembeen - 2025 LRCIP Phase 4 audit documentation** **6.1C Shire of Narembeen - 2025 R2R audit documentation**

Purpose of Report

☒ Executive Decision ☐ Legislative Requirement

Summary

For the Audit, Risk and Improvement Committee (ARIC) to receive the audit documentation for the following audits done in relation to grant acquittals for the period ended 30 June 2025:

- Local Roads and Community Infrastructure (LRCI), Phase 3
- LRCI Phase 4
- Roads to Recoveries (R2R).

Background

Certain funding bodies and State and Federal Government Departments require financial information provided in grant acquittals to be independently audited to provide the funding body with 'reasonable assurance' of the validity of the acquittal information.

Historically, grant audits have not been presented to the ARIC or Council due to their 'operational' nature. However, with the expansion of duties placed upon the ARIC and the revised Terms of Reference for the committee (as previously discussed with Council), these documents are being tabled for endorsement to demonstrate and document management's compliance with grant funding conditions and increase transparency to Council and the community.

Comment

As noted, grant audits provide 'reasonable assurance' as to the reliability (absence of misstatement) of the financial information insofar as it pertains to the specific grant acquittal. 'Reasonable assurance' is defined in clause 8 of the Australian Auditing and Assurance Standard 202 as:

"An audit in accordance with AUSs is designed to provide reasonable assurance that the financial report taken as a whole is free from material misstatement. Reasonable assurance is a concept relating to the accumulation of the audit evidence necessary for the auditor to conclude that there are

no material misstatements in the financial report taken as a whole. Reasonable assurance relates to the whole audit process."

To achieve 'reasonable assurance', financial information contained within the grant acquittal is selectively tested for authenticity and to ensure that the proper accounting treatment has been applied.

Grant audits are usually done concurrently with the Shire's annual financial audit, which provides a degree of overlap and additional assurance to Council's independent auditors, especially regarding compliance, financial controls and procedures.

Of particular note to Council should be the audit opinion report for from Council's independent auditors, regarding their statement of reasonable assurance.

Consultation

Nil

Statutory Implications

Local Government Act 1995,

7.12A. Duties of local government with respect to audits

(1) A local government is to do everything in its power to —
- (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
- (b) ensure that audits are conducted successfully and expeditiously.

(2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

(3) A local government must —
- (aa) examine an audit report received by the local government; and
- (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
- (b) ensure that appropriate action is taken in respect of those Matters

(4) A local government must —
- (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
- (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

(5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

Policy Implications

Risk Management Framework

Strategic Implications

Strategic Community Plan

Strategic Priority:	4. Civic Leadership
Objective:	External audits and reviews confirm the compliance with Local Government legislation
Strategy:	4.2 Compliant and resourced Local Government

Strategic Priority:	4. Civic Leadership
Objective:	We have sound financial and assert management policies and practices in place
Strategy:	4.2 Compliant and resourced Local Government

Asset Management Plan
Nil

Long Term Financial Plan
Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Moderate (3)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (3)
Key Controls in Place	Governance Calendar; Risk Management Policy
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

Nil

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

Officers Recommendation / Committee Resolution – 6.1

That the Audit, Risk and Improvement Committee receive the attached documentation, inclusive of the audit opinion reports, for the Shire's grant audits for the year ended 30 June 2025 for:

- Local Roads and Community Infrastructure Program, Phase 3
- Local Roads and Community Infrastructure Program, Phase 4
- Roads to Recovery.

MIN 8156/26 **MOTION** - Moved Cr. Cusack Seconded Cr. Bray

CARRIED 8 / 0

For: Ms Cole, Cr Cusack, Cr Bald, Cr Bray, Cr Currie, Cr Hardham, Cr Smoker, Cr Stirrat.
Against: Nil

6.2 Audit, Risk and Improvement Committee Terms of Reference

Date:	13 April 2026
Location:	Not Applicable
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Rebecca McCall, Chief Executive Officer
File Reference	GOVERNANCE / COUNCIL MEETINGS / ARIC
Previous Meeting Reference	Min 8033/25
Disclosure of Interest:	Nil
Attachments:	**6.2A Audit, Risk and Improvement Committee Terms of Reference**

Purpose of Report

☐ Executive Decision ☒ Legislative Requirement

Summary

For the Committee to review and recommend to Council the updated Terms of Reference (TOR) for the Audit, Risk and Improvement Committee (ARIC), reflecting changes arising from legislation and regulations finalised since the August 2025 review.

Background

The *Local Government Amendment Act 2024* (the Act) introduced a requirement for all local governments to establish an ARIC. While the Act was passed prior to August 2025, the detailed legislative framework supporting ARICs did not commence until 1 January 2026. The Committee's current TOR was reviewed in August 2025 in anticipation of these reforms and provide a transitional framework, however now that the mandatory inclusions for establishment, function and operation of the ARIC are prescribed, they must be reviewed again to remain compliant.

Further, following recent discussions with Council, specific notation has been included in the proposed TOR regarding all audit reports being under the purview of the ARIC for increased compliance and transparency.

Comment

Regulatory changes since the August 2025 review include formal establishment of ARICs, strengthened independence requirements, prescribed statutory functions, and compliance obligations.

The ARIC's expanded functions now extend beyond audit oversight to include risk management, compliance monitoring, and continuous improvement.

Consultation

Executive Manager Corporate Services
Executive Governance Officer

Statutory Implications

The updated TOR give effect to Part 7, Division 1A of the *Local Government Act 1995* (sections 7.1A-7.1C), and Regulation 14 and Regulation 16 of the *Local Government (Audit) Regulations 1996*, as amended by the *Local Government Regulations Amendment Regulations (no. 4) 2025*, which prescribe the establishment, membership, functions and operation of Audit, Risk and Improvement Committees.

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Strategic Priority:	4. Civic Leadership
Objective:	Well governed and efficiently managed Local Government
Strategy:	4.2 Compliant and resourced Local Government

Asset Management Plan
Nil

Long Term Financial Plan
Nil

Risk Implications

Risk Profiling Theme	Failure to Fulfill Statutory, Regulatory or Compliance Requirements
Risk Category	Compliance
Consequence Description	No noticeable regulatory or statutory impact
Consequence Rating	Moderate (3)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (3)
Key Controls in Place	Compliance Calendar; Risk Management Framework
Action / Treatment	Nil
Risk Rating After Treatment	Adequate

Financial Implications

There are no financial implications in relation to this item.

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

	Officers Recommendation / Committee Resolution – Item 6.2

That the Audit, Risk and Improvement Committee receives and recommends that Council formally adopt the updated Audit, Risk and Improvement Committee Terms of Reference, as attached.

MIN 8157/26 **MOTION** - Moved Cr. Hardham Seconded Cr. Smoker

CARRIED 8 / 0

For: Ms Cole, Cr Cusack, Cr Bald, Cr Bray, Cr Currie, Cr Hardham, Cr Smoker, Cr Stirrat.
Against: Nil

7. Other Business

<u>2025 Compliance Annual Return (Informal)</u>

The deadline for submitting the Compliance Audit Return (CAR) for the period of 1 January to 31 December 2025 has been deferred until 30 September 2026.

Following the establishment of the Local Government Inspectorate, several changes have been made to the statutory requirements for compliance audits. These amendments are outlined in regulation 13 of the Local Government (Audit) Regulations 1996, effective from 1 January 2026.

Additionally, under regulation 15A of the *Local Government (Audit) Regulations 1996* (effective 1 January 2026), the Local Government Inspector has the authority to determine and limit the statutory requirements to be included in the CAR. These requirements are currently under development, with further guidance and supporting materials to be provided to local governments in due course.

Notwithstanding the extended timeframe, the CEO considers an 18-month audit period to be excessive. Accordingly, as a matter of best practice, staff have completed the informal 2025 CAR using the 2024 CAR reporting template. This report will serve as a reference when completing the revised CAR form to be issued by the Inspector ahead of the September submission deadline.

Attachment 7.1A was tabled for the Committee to note.

<u>Decision-Making Framework</u>

Attachment 7.2A

A draft decision-making framework has been prepared for consideration and is attached for discussion.

The framework is intended as a potential tool to support more consistent, transparent and evidence-based decision-making across the organisation, particularly for more significant or complex matters. It is not proposed as a formal requirement at this stage, but rather as an example of best practice for consideration.

The attached document outlines a structured approach to assessing options against key criteria such as strategic alignment, community benefit, financial sustainability and risk. It is designed to complement professional judgement and existing processes, not replace them.

Committee members are invited to review the attached framework and provide any initial comments or observations, particularly in relation to its potential value, practicality and relevance from an audit, risk and improvement perspective.

<u>DISCUSSION</u>
The Committee discussed the purpose, application, and conditions under which the framework would be utilised. It was noted that the framework could:

- *Support the preparation of applications and submissions*
- *Provide a structured basis for decision-making*
- *Enable the recording of decision history for future reference and review*
- *Assist in assessing:*
    - *Unplanned projects*
    - *Changes in priorities*
    - *Competing priorities*
    - *Project requests (e.g. from community groups)*

- *Be used as a tool in the initial stages to manage and assess organisational capacity for proposals*
- *Help minimise distractions by evaluating the viability of proposals early in the process*
- *Be implemented as an internal tool rather than through formal adoption*

It was also noted that feedback received through the Community Satisfaction Survey (one instance) indicated a perception that Council decisions lack transparency.

The Committee further noted concerns that the framework may limit potential opportunities if it results in projects being deemed too high-risk. It expressed a desire to retain Council's ability to undertake calculated risks where there is a clear benefit to the community.

WA Local Government Inspector

Attachment 7.3A is a copy of a presentation outlining an overview of the functions and powers of the Local Government Inspector.

DISCUSSION
The CEO ran through the presentation with the Committee for information.

It was noted that:
- *of concern - the inspector has been delegated an extensive amount of power – in some cases more than that of the WA Police (e.g. entry into private property without a warrant)*
- *there has been no information on what the Department is doing to protect personal information collected.*
- *It is comforting to know the personal and professional integrity of the current Inspector, and we can only hope the same integrity comes across in any future Inspectors.*
- *Shame that there is not the same vetting process in other departments.*

COMMENT FROM THE CHAIR
The Chairperson commended the President and Council for the work that they are doing and the presentation of the Audit.

8. Closure of Meeting

Details of the next meeting will be advised.

There being no further business, the chair declared the meeting closed at 2.30pm.

ATTACHMENT 6.1A
2025 CAR Responses

2025 Compliance Audit Return

Local Government Authority: The Shire of Narembeen

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

Comments: Special Council meeting held in October 2025.

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: No

Comments: Animal, Environment and Nuisance - due 2026

Health Local Law – due 2024

s.3.57

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?

Response: Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: Yes

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: Yes

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: N/A

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: N/A

s. 3.59(2)(c)

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 2025?

Response: N/A

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: N/A

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: Yes

Comments: OCM Ref 7990/25

OCM Ref 8048/25

s. 5.16 (2)

Were all delegations to committees in writing?

Response: Yes

Comments: Delegation Register FY2026

s. 5.17

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

Response: Yes

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: Yes

s. 5.36(4) and s. 5.37(3)

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

Response: N/A

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

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?

Response: N/A

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

Comments: OCM Ref 7522/22

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

Comments: Delegation Register FY2026

s. 5.43

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

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

s. 5.45(1)(b)

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

Response: Yes

Comments: OCM Ref 7990/25

OCM Ref 8048/25

s. 5.46

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

Response: Yes

Comments: Delegation Register FY2026

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Comments: Delegation Register FY2026

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?

Response: Yes

Comments: Delegation Register FY2026

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

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

Response: Yes

Comments: Organisational Policies

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

Response: Yes

Comments: Organisational Policies

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

Comments: Declaration of Interest EY2026

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), 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?

Response: N/A

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: N/A

s. 5.70

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?

Response: Yes

Comments: CEO Performance Review 2025 MIN 8096/25

s. 5.71B(5) and (7)

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?

Response: N/A

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?

Response: N/A

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

Comments: Disclosure of Interest Full Register

s. 5.75

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

Response: Yes

Comments: Statutory Returns 2025

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

Comments: Statutory Returns 2025

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

Comments: Statutory Returns 2025

s. 5.88

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?

Response: Yes

Comments: Statutory Returns 2025

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?

Response: Yes

After 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?

Response: Yes

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?

Response: Yes

s. 5.89A

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?

Response: N/A

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

Response: Yes

s. 5.90A

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?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

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?

Response: Yes

s. 5.104

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?

Response: No

Comments: Not in 2025 16/04/2024 and 17/03/2026

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: N/A

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?

Response: Yes

s. 5.128

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

Response: No

Comments: Not in 2025 – Last reviewed and adopted 18/06/2024 Min 7808/24

s. 7.12A(3), (4) and (5)

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?

Response: N/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?

Response: N/A

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?

Response: N/A

Comments: The auditor’s report did not identify any matters requiring action by the local government and did not include any significant matters.

r. 18F

Were 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?

Response: Yes

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over $130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Adoption date or the date of the most recent review: 19/03/2024

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: Yes

Date of review: 20/05/2025

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

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: No

Comments: Ongoing

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: No

Comments: Last reviewed on 1 May 2024 and not due till May 2028.

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: No

Comments: (WAEC provided information to the Minister on 30/10/2025. (All Councillors elected unopposed)

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: N/A

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

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?

Response: N/A

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: N/A

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

Comments: Under delegated authority 1.2.18

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee’s name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

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?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: N/A

r. 14(1), (3) and (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?

Response: Yes

r. 15

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?

Response: Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: Yes

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?

Response: Yes

r. 19

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

Response: Yes

r. 21

Does the local government’s advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: N/A

Comments: No EOI sought.

r. 22

No response required. This is covered by r. 21.

r. 23

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?

Response: N/A

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?

Response: N/A

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: N/A

r. 24AD(2), (4) and (6)

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

Response: N/A

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?

Response: N/A

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: Yes

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

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?

Response: N/A

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

r. 24E

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?

Response: N/A

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of ______________________________ 2026.

CEO

Date

Mayor or President

Date