



SHIRE OF
COOROW
ALWAYS IN SEASON

AGENDA

FOR THE

AUDIT AND RISK COMMITTEE MEETING

TO BE HELD ON

WEDNESDAY 19 MARCH 2025

PLEASE READ THE FOLLOWING DISCLAIMER BEFORE PROCEEDING

Members of the public are cautioned against taking any action on Council decisions, on items in this Agenda in which they may have an interest, until such times as they have been advised in writing by Shire staff

NOTICE OF MEETING

PLEASE BE ADVISED THAT THE

AUDIT AND RISK COMMITTEE MEETING

COMMENCING AT 3.30PM

WILL BE HELD ON

WEDNESDAY, 19 MARCH 2025

GREEN HEAD COMMUNITY HALL



Mia Maxfield

Chief Executive Officer

DISCLAIMER

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information. A written inquiry should be made to the Council giving reasons for seeking the advice or information and how it is proposed to be used.

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1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**1.1 SALUTATIONS AND OPENING OF MEETING**

The Chairperson, Cr B A Jack, welcomed those present and opened the Meeting at [Type time](#).

1.2 ACKNOWLEDGEMENT OF COUNTRY

The Shire of Coorow acknowledges the traditional owners of this land – the Yued people, and their continuing connection to land, water and community. We pay our respects to them and their cultures, and to elders both past, present and emerging.

1.3 VISITORS**2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE****2.1 ATTENDANCE**

Deputy President B A Jack

Councillor V J Muller

Councillor G Stangle

2.2 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATION

In accordance with regulation 14C (2) of the *Local Government (Administration) Regulations 1996* the Shire President or Council can approve the attendance of a person, not physically present at a meeting of Council or committee, by electronic means. The member must ensure they are in an appropriate location, being private and free from distractions. When a meeting is closed to the public (Behind Closed Doors) in accordance with Section 5.23 of the Local Government Act 1995 (the Act), members must ensure that the deliberations cannot be observed or overheard by any other person. Attendance of meetings by electronic means is capped at 50% as *per Local Government (Administration) Regulation 14C(3)*.

2.3 LEAVE OF ABSENCE PREVIOUSLY APPROVED

2.4 APOLOGIES**3 DISCLOSURE OF INTERESTS**

Section 5.65 and 5.70 of the Local Government Act 1995 requires an Elected Member or officer who has an interest in any matter to be discussed at a Committee/Council Meeting that will be attended by the Elected Member or officer must disclose the nature of the interest in a written notice given to the Chief Executive Officer before the meeting; or at the meeting before the matter is discussed. An Elected Member who makes a disclosure under section 5.65 or 5.70 must not preside at the part of the meeting relating to the matter; or participate in; or be present during, any discussion or decision making procedure relating to the matter, unless allowed by the Committee/Council. If Committee/Council allow an Elected Member to speak, the extent of the interest must also be stated.

4 PUBLIC QUESTION TIME**5 CONFIRMATION OF PREVIOUS MINUTES**

Audit and Risk Committee Meeting - 18 December 2024

6 REPORTS**6.1 DEPUTY CHIEF EXECUTIVE OFFICER****6.1.1 2024 COMPLIANCE AUDIT RETURN**

| | |
|--------------------------------|---|
| Reporting Officer: | SC Curulli, Deputy Chief Executive Officer |
| Responsible Executive: | M Maxfield, Chief Executive Officer |
| File Reference: | ADM0303 |
| Disclosure of Interest: | Nil |
| Voting Requirement: | Simple Majority |

COUNCIL'S ROLE:

Executive: The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, setting and amending budgets.

REPORT PURPOSE

Presentation of the 2024 Compliance Audit Return to the Audit Committee for review.

BACKGROUND

Under the Local Government Audit Regulations 1996, a Local Government is required to carry out a Compliance Audit for the period 1 January to 31 December each year. The certified return must be submitted to the Director General, Department of Local Government and Communities by 31 March 2025.

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

A copy of the Return is submitted for the Audit Committee for review before presentation to Council at its Ordinary Meeting to be held on 19 March 2025. It is a requirement that the Shire President and Chief Executive Officer sign the Return.

The Compliance Audit return must then be:

1. presented to Council at a meeting of the Council
2. adopted by the Council, and
3. recorded in the Minutes of the Meeting at which it is adopted.

COMMENT

The 2024 CAR consists of a total of 85 compulsory questions and 9 optional questions, divided into 11 categories, covering various aspects of the Shire's functions and services. These categories include:

1. Commercial Enterprises by Local Governments
2. Delegation of Power/Duty
3. Disclosure of Interest
4. Disposal of Property
5. Elections
6. Finance
7. Integrated Planning and Reporting
8. Local Government Employees
9. Official Conduct
10. Optional Questions
11. Tenders for Providing Goods and Services

While preparing and completing the Compliance Audit Return 2024, Management highlights the following:

1. Commercial Enterprises by Local Government

- This is not relevant to the Shire and therefore has not been reported on.

2. Delegation of Power/Duty

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

3. Disclosure of Interest

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

4. Disposal of Property

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

5. Elections

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

6. Finance

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

7. Integrated Planning and Reporting

- It should be noted that the Shire has reviewed and supplied the dates of adoption

8. Local Government Employees

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

9. Official Conduct

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

10. Optional Questions

- One significant area to note is question 4, Policy's being updated March 2024 all other questions that are relevant and applies to the Shire have been answered appropriately.
 - Question 4, Due to the ongoing full major policy manual update, this policy has not yet been uploaded to the website

11. Tenders for Providing Goods and Services

- No significant areas to note, have answered questions that are relevant and applies to the Shire.

From a total of 94 questions, the responses provided by the Chief Executive Officer, Directors and other relevant officers indicate that compliance has been achieved in all areas with the exception of one optional question (outlined below).

STAKEHOLDER ENGAGEMENT

Shire of Coorow

Audit Committee

STATUTORY ENVIRONMENT

The Annual CAR is required under the provisions of s.7.13(1)(i) of the *Local Government Act 1995* and r.14 & 15 of the *Local Government (Audit) Regulations 1996*.

Regulations 14 and 15 are set out below:

14. Compliance audits by local governments

(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.

(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.

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

(3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —

(a) presented to the council at a meeting of the council; and

(b) adopted by the council; and

(c) recorded in the minutes of the meeting at which it is adopted.

15. Certified copy of compliance audit return and other documents to be given to Departmental CEO

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

(a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and

(b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.

(2) In this regulation —

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

(a) the mayor or president; and

(b) the CEO.

STRATEGIC IMPLICATIONS

| STRATEGIC PRIORITIES | Outcome | Strategy |
|---|-------------------------------------|---|
| Civic Leadership Leadership that provides strategic direction for the community. | 4.3 Skilled and well supported team | <ul style="list-style-type: none"> Provide resources to support the Shire's operations and to meet planning, reporting and accountability requirements |

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK IMPLICATIONS

| Risk | Likelihood | Consequence | Risk Analysis | Mitigation |
|--|------------|-------------|---------------|--------------------------------|
| Legal & Compliance Failure to prepare and adopt the Compliance Audit Return would result in noncompliance with its statutory responsibilities under the <i>Local Government Act 1995</i> | Rare | Moderate | Low | Accept Officers recommendation |

ATTACHMENTS**1. Audit Compliance Return** [↓](#)**OFFICER RECOMMENDATION**

That the Audit Committee;

1. Receives the 2024 Compliance Audit Return, noting that compliance was achieved in all areas with the exception of one optional question;
2. Reports and presents this result to Council at the 19 March 2025 Ordinary Council Meeting; and
3. Recommends that Council adopts the 2024 Compliance Audit Return for the Shire of Coorow.
4. Chief Executive Officer and the Shire President be authorised to sign/certify the 2024 Compliance Audit Return.

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Coorow



Coorow – Compliance Audit Return

| Commercial Enterprises by Local Governments | | | | |
|---|-------------------------------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s3.59(2)(a) F&G Regs 7,9,10 | Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024? | N/A | |
| 2 | s3.59(2)(b) F&G Regs 7,8A, 8, 10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2024? | N/A | |
| 3 | s3.59(2)(c) F&G Regs 7,8A, 8,10 | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024? | N/A | |
| 4 | s3.59(4) | Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024? | N/A | |
| 5 | s3.59(5) | During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? | N/A | |

| Delegation of Power/Duty | | | | |
|--------------------------|-----------------------------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s5.16 (1) | Were all delegations to committees resolved by absolute majority? | Yes | |
| 2 | s5.16 (2) | Were all delegations to committees in writing? | Yes | |
| 3 | s5.17 | Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995? | Yes | |
| 4 | s5.18 | Were all delegations to committees recorded in a register of delegations? | Yes | |
| 5 | s5.18 | Has council reviewed delegations to its committees in the 2023/2024 financial year? | Yes | |
| 6 | s5.42(1) & s5.43 Admin Reg 18G | Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? | Yes | |

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Coorow



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|----|---------------------------|---|-----|--|
| 7 | s5.42(1) | Were all delegations to the CEO resolved by an absolute majority? | Yes | |
| 8 | s5.42(2) | Were all delegations to the CEO in writing? | Yes | |
| 9 | s5.44(2) | Were all delegations by the CEO to any employee in writing? | Yes | |
| 10 | s5.16(3)(b) & s5.45(1)(b) | Were all decisions by the Council to amend or revoke a delegation made by absolute majority? | Yes | |
| 11 | s5.46(1) | Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees? | Yes | |
| 12 | s5.46(2) | Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year? | Yes | |
| 13 | s5.46(3) Admin Reg 19 | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19? | Yes | |

| Disclosure of Interest | | | | |
|------------------------|-----------------------------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s5.67 | Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? | Yes | |
| 2 | s5.68(2) & s5.69(5) Admin Reg 21A | Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? | Yes | |
| 3 | s5.73 | Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made? | Yes | |
| 4 | s5.75 Admin Reg 22, Form 2 | Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? | Yes | |
| 5 | s5.76 Admin Reg 23, Form 3 | Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024? | Yes | |

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Coorow



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|----|------------------------------------|--|-----|--|
| 6 | s5.77 | On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return? | Yes | |
| 7 | s5.88(1) & (2)(a) | Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? | Yes | |
| 8 | s5.88(1) & (2)(b) Admin Reg 28 | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? | Yes | |
| 9 | s5.88(3) | When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person? | Yes | |
| 10 | s5.88(4) | Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? | Yes | |
| 11 | s5.89A(1), (2) & (3) Admin Reg 28A | Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? | N/A | |
| 12 | s5.89A(5) & (5A) | Did the CEO publish an up-to-date version of the gift register on the local government's website? | Yes | |
| 13 | s5.89A(6) | When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? | Yes | |
| 14 | s5.89A(7) | Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? | N/A | |
| 15 | s5.70(2) & (3) | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? | Yes | |

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Coorow



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|----|-----------------------|---|-----|--|
| 16 | s5.71A & s5.71B(5) | Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? | Yes | |
| 17 | s5.71B(6) & s5.71B(7) | Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered? | N/A | |
| 18 | s5.104(1) | Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct? | Yes | |
| 19 | s5.104(3) & (4) | Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? | Yes | |
| 20 | s5.104(7) | Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? | Yes | |
| 21 | s5.51A(1) & (3) | Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? | Yes | |

| Disposal of Property | | | | |
|----------------------|-----------|--|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s3.58(3) | Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)? | Yes | |
| 2 | s3.58(4) | Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property? | Yes | |

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Department of
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and Cultural Industries

| Elections | | | | |
|-----------|-------------------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | Elect Regs 30G(1) & (2) | Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997? | N/A | |
| 2 | Elect Regs 30G(3) & (4) | Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? | N/A | |
| 3 | Elect Regs 30G(5) & (6) | Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997? | N/A | |

| Finance | | | | |
|---------|-----------|--|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s7.1A | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? | Yes | |
| 2 | s7.1B | Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? | Yes | |
| 3 | s7.9(1) | Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024? | Yes | |

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|---|-----------------------|---|-----|--|
| 4 | s7.12A(3) | Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? | Yes | |
| 5 | s7.12A(4)(a) & (4)(b) | Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? | Yes | |
| 6 | s7.12A(5) | Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? | Yes | |
| 7 | Audit Reg 10(1) | Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit? | Yes | |

| Local Government Employees | | | | |
|----------------------------|-----------------------------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s5.36(4) & s5.37(3) Admin Reg 18A | Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A? | Yes | |
| 2 | Admin Reg 18E | Was all information provided in applications for the position of CEO true and accurate? | Yes | |
| 3 | Admin Reg 18F | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? | Yes | |
| 4 | s5.37(2) | Did the CEO inform council of each proposal to employ or dismiss senior employee? | Yes | |
| 5 | s5.37(2) | Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? | N/A | |

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| Official Conduct | | | | |
|------------------|-----------------|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | s5.120 | Has the local government designated an employee to be its complaints officer? | Yes | |
| 2 | s5.121(1) & (2) | Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? | Yes | |
| 3 | S5.121(2) | Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? | Yes | |
| 4 | s5.121(3) | Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? | Yes | |

| Tenders for Providing Goods and Services | | | | |
|--|--|---|----------|----------|
| No | Reference | Question | Response | Comments |
| 1 | F&G Reg 11A(1) & (3) | Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? | Yes | |
| 2 | s3.57 F&G Reg 11 | Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? | Yes | |
| 3 | F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4) | When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? | Yes | |

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Coorow



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|----|---------------------|--|-----|--|
| 4 | F&G Reg 12 | Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? | Yes | |
| 5 | F&G Reg 14(5) | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation? | N/A | |
| 6 | F&G Regs 15 & 16 | Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16? | Yes | |
| 7 | F&G Reg 17 | Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? | Yes | |
| 8 | F&G Reg 18(1) | Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? | Yes | |
| 9 | F&G Reg 18(4) | Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? | Yes | |
| 10 | F&G Reg 19 | Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? | Yes | |
| 11 | F&G Regs 21 & 22 | Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? | Yes | |
| 12 | F&G Reg 23(1) & (2) | Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? | No | |
| 13 | F&G Reg 23(3) & (4) | Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? | Yes | |

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Coorow



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|----|---------------------------------|---|-----|--|
| 14 | F&G Reg 24 | Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24? | Yes | |
| 15 | F&G Regs 24AD(2) & (4) and 24AE | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE? | N/A | |
| 16 | F&G Reg 24AD(6) | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? | N/A | |
| 17 | F&G Reg 24AF | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? | N/A | |
| 18 | F&G Reg 24AG | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? | N/A | |
| 19 | F&G Reg 24AH(1) | Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? | N/A | |
| 20 | F&G Reg 24AH(3) | Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? | N/A | |
| 21 | F&G Reg 24AI | Did the CEO send each applicant written notice advising them of the outcome of their application? | N/A | |
| 22 | F&G Regs 24E & 24F | Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F? | N/A | |

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| Integrated Planning and Reporting | | | | |
|-----------------------------------|-------------------------|--|----------|------------|
| No | Reference | Question | Response | Comments |
| 1 | Admin Reg 19C | Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes | 19/04/2023 |
| 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 | 17/04/2024 |
| 3 | Admin Reg 19DA(2) & (3) | Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)? | Yes | |

| Optional Questions | | | | |
|--------------------|----------------------------------|---|----------|-----------|
| No | Reference | Question | Response | Comments |
| 1 | Financial Management Reg 5(2)(c) | Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report. | Yes | 8/02/2023 |
| 2 | Audit Reg 17 | Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report. | Yes | 8/02/2023 |
| 3 | s5.87C | Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt | N/A | |

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| | | | | |
|---|---------------------------|--|-----|--|
| | | of the gift? Did the disclosure include the information required by section 5.87C of the Act? | | |
| 4 | s5.90A(2) & (5) | Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events? | Yes | |
| 5 | s5.96A(1), (2), (3) & (4) | Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995? | Yes | |
| 6 | s5.128(1) | Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members? | Yes | |
| 7 | s5.127 | Did the local government prepare a report on the training completed by council members in the 2023/2024 financial year and publish it on the local government's official website by 31 July 2024? | Yes | |
| 8 | s6.4(3) | By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024? | Yes | |
| 9 | s.6.2(3) | When adopting the annual budget, did the local government take into account all its expenditure, revenue and income? | Yes | |

Chief Executive Officer

Date

Mayor/President

Date

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Coorow



6.1.2 2024-2025 ANNUAL BUDGET REVIEW

| | |
|--------------------------------|---|
| Reporting Officer: | SC Curulli, Deputy Chief Executive Officer |
| Responsible Executive: | M Maxfield, Chief Executive Officer |
| File Reference: | ADM0690 |
| Disclosure of Interest: | Nil |
| Voting Requirement: | Absolute Majority |

COUNCIL'S ROLE:

Executive: The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, setting and amending budgets.

REPORT PURPOSE

For the Audit Committee to review and recommend to Council to accept the 2024-2025 Mid-Year Budget Review and approve Budget Amendments as presented.

BACKGROUND

Local governments are required by regulation 33A of the Local Government (Financial Management) Regulations 1996 to conduct a budget review between 1 January and 31 March each financial year. This report presents an indicative summary of the 2024-2025 mid-year budget review.

The review is an opportunity to reevaluate the current budget and allocate funding for emerging community and social priorities, allowing the organisation to respond and provide the best result for the Shire.

There are also other factors and urgent matters that affect the operational activities and revenue streams which have resulted in budget variations and are discussed further in this report.

Budget reviews provide a tool for decision making for current and future activities and they are a key component of Prudential Financial management practices in order to mitigate financial risk exposure to Council. In conjunction to compliance with legislation, the review aims to reconsider all budget items and review them by taking into account any changes in the macro or minor economic variables and any other relevant information.

COMMENT

The focus of the 2024-2025 mid-year budget review has been to consider any changes in Council's operating environment since the beginning of the financial year with a view to forecasting the financial impacts likely to arise for the remainder of the financial year and make a determination in relation to prevailing economic conditions and the most likely impact on the Council's financial position.

Annual budgets are by nature predictions of what will happen during the term of the budget. Though budgets are carefully prepared, unexpected circumstances and external influences result in the need to review the proposed activities during the entire budget term.

Council needs to ensure there is sufficient operational capacity to deliver the services and budget programs as set out in the adopted 2024-2025 budget and accommodate events and issues that have arisen since budget adoption.

As per the Local Government (Financial Management) Regulations 1996 section 33A, Council has complied in conducting a review of the budget by the 29 February and have identified areas that need adjustments. The Budget Review included as an attachment to this report still shows a balanced budget.

Future monitoring will take place, and further budget adjustments may be required later in the financial year and to ensure that Council will have no surprises during the budget process for 2025-2026.

Management will continue to monitor the Budget to the end of the financial year and attempt to identify further savings and/or alternative sources of funds.

STAKEHOLDER ENGAGEMENT

There has been no external stakeholder engagement, however the review and proposed amendments have been discussed by all Executive Staff members.

STATUTORY ENVIRONMENT

Local Government Act 1995

6.8. Expenditure from municipal fund not included in annual budget

(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —

(a) is incurred in a financial year before the adoption of the annual budget by the local government; or

(b) is authorised in advance by resolution; or*

(c) is authorised in advance by the mayor or president in an emergency.

** Absolute majority required.*

Local Government (Financial Management) Regulations 1996

33A. Review of budget

1. Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.

2A. The review of an annual budget for a financial year must —

(a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and

(b) consider the local government's financial position as at the date of the review; and

(c) review the outcomes for the end of that financial year that are forecast in the budget.

2. Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

3. A council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*

4. Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

STRATEGIC IMPLICATIONS

| STRATEGIC PRIORITIES | Outcome | Strategy |
|---|-------------------------------------|---|
| Civic Leadership Leadership that provides strategic direction for the community. | 4.3 Skilled and well supported team | <ul style="list-style-type: none"> Provide resources to support the Shire's operations and to meet planning, reporting and accountability requirements |

POLICY IMPLICATIONS

There are no policy implications related to this report.

FINANCIAL IMPLICATIONS

The Budget review has identified some areas of over and underspend, with minimal effect besides on the bottom line of the Budget. However, figures presented in this report are indicative and subject to change following further review and prioritisation. Further detailed analysis will be undertaken over the next few months during the formulation of the 2024-2025 Annual Budget and any areas requiring Councils attention will be referred to the next scheduled Ordinary Council Meeting.

Areas requiring Council's attention immediately are highlighted in Attachment 2 – Addition Notes - Note 5.

RISK IMPLICATIONS

| Risk | Likelihood | Consequence | Risk Analysis | Mitigation |
|--|------------|-------------|---------------|---|
| Legal & Compliance: That the review not be submitted to the DLGSC within 30 days | Unlikely | Moderate | Medium | Accept officer recommendation and submit to DLGSC |

| | | | | |
|--|----------|----------|--------|--|
| after the review has been finalised. | | | | |
| Organisation's Operations: Non- approval of the budget review would result in significant delays to achieving deliverables | Unlikely | Moderate | Medium | In the short term the existing annual budget would continue to apply any proposed amendments would not apply |
| Reputation: Non approval of the budget review would result in significant delays to achieving deliverables | Unlikely | Moderate | Medium | Accept officer recommendation with any amendments (as specified by Council) |

ATTACHMENTS

1. Mid Year Budget Review 2024-2025 [↓](#)

OFFICER RECOMMENDATION

That the Audit and Risk Committee recommend to Council:

1. Adopts the 2024-2025 Mid-Year Budget Review, forming attachment 11.2.5 in accordance with regulation 33A of the Local Government (Financial Management) Regulations 1996.
2. Forward a copy of the determination and said report to the Department of Local Government, Sport and Cultural Industries within 30 days in accordance with Regulation 33 of the Local Government (Financial Management) Regulations 1996.
3. Amend the Budget as per attachment 11.2.5

| Prog | SP | Type | COA | Job | Description | Current Budget | YTD Budget | YTD Actual | Adjustment | New Budget | Comments |
|------|------|------|---------|--------|--|------------------|----------------|----------------|---------------|------------------|---------------------------------|
| 03 | 0301 | 2 | 2030118 | | RATES - Rates Write Off | \$1,000.00 | \$498.00 | \$22,408.05 | \$22,000.00 | \$23,000.00 | Council Res Leeman Caravan Park |
| 05 | 0503 | 2 | 2050366 | | OLOPS - ESL - Utilities, Rates & Taxes | | | | | \$0.00 | |
| 05 | 0503 | 2 | 2050366 | BO047 | Green Head Fire Shed Operations | \$2,964.48 | \$1,470.00 | \$4,046.86 | \$1,535.52 | \$4,500.00 | |
| 05 | 0503 | 3 | 3050320 | | OLOPS - Fees & Charges | \$0.00 | \$0.00 | (\$1,914.04) | (\$2,000.00) | (\$2,000.00) | |
| 05 | 0503 | 3 | 3050335 | | OLOPS - Other Income | \$0.00 | \$0.00 | (\$90.91) | (\$100.00) | (\$100.00) | |
| 09 | 0901 | 2 | 2090189 | | STF HOUSE - Staff Housing Building Maintenance | | | | | | |
| 09 | 0901 | 2 | 2090189 | BM055 | Unit A Brand Street Maintenance | \$1,930.00 | \$960.00 | \$4,155.65 | \$3,070.00 | \$5,000.00 | |
| 09 | 0901 | 2 | 2090191 | | STF HOUSE - Loss on Disposal of Assets | \$0.00 | \$0.00 | \$1,098.12 | \$1,100.00 | \$1,100.00 | |
| 10 | 1002 | 2 | 2100211 | | SAN OTH - Waste Collection | | | | | \$0.00 | |
| 10 | 1002 | 2 | 2100211 | W008 | Verge Collection | \$7,708.68 | \$3,846.00 | \$9,525.02 | \$2,291.32 | \$10,000.00 | |
| 10 | 1002 | 2 | 2100212 | | SAN OTH - Waste Disposal | \$600.00 | \$300.00 | \$250.00 | | \$600.00 | |
| 10 | 1006 | 2 | 2100650 | | PLAN - Contract Town Planning | \$30,000.00 | \$15,000.00 | \$31,950.00 | \$20,000.00 | \$50,000.00 | |
| 10 | 1007 | 2 | 2100788 | | COM AMEN - Public Conveniences Operations | | | | | \$0.00 | |
| 10 | 1007 | 2 | 2100788 | BO026 | Leeman Foreshore Toilets Operations | \$46,954.04 | \$23,454.00 | \$10,834.68 | (\$10,000.00) | \$36,954.04 | |
| 10 | 1007 | 2 | 2100788 | BO027 | Dynamite Bay Toilet Operations | \$55,090.90 | \$27,522.00 | \$13,478.76 | (\$10,000.00) | \$45,090.90 | |
| 10 | 1007 | 2 | 2100789 | | COM AMEN - Public Conveniences Maintenance | | | | | \$0.00 | |
| 10 | 1007 | 2 | 2100789 | BM057 | Illyarrie Street Boat Ramp Toilet Maintenance | \$1,000.00 | \$492.00 | \$6,736.91 | \$9,000.00 | \$10,000.00 | |
| 10 | 1007 | 3 | 3100735 | | COM AMEN - Other Income | \$0.00 | \$0.00 | (\$786.97) | (\$790.00) | (\$790.00) | |
| 10 | 1007 | 4 | 4100710 | | COM AMEN - Building (Capital) | | | | | \$0.00 | |
| 10 | 1007 | 4 | 4100710 | BC057 | Illyarrie Street Boat Ramp Toilet - Capital | \$30,000.00 | \$15,000.00 | \$9,257.00 | (\$9,000.00) | \$21,000.00 | |
| 10 | 1007 | 4 | 4100780 | | COM AMEN - Infrastructure Other (Capital) | | | | | \$0.00 | |
| 10 | 1007 | 4 | 4100780 | OC048 | Coastal Cemetery (Capital) | \$8,000.00 | \$3,996.00 | \$0.00 | (\$8,000.00) | \$0.00 | |
| 11 | 1102 | 2 | 2110289 | | SWIM AREAS - Building Maintenance | | | | | \$0.00 | |
| 11 | 1102 | 2 | 2110289 | BM037 | Swimming Pool Building Maintenance | \$8,300.00 | \$4,146.00 | \$20,858.55 | \$20,000.00 | \$28,300.00 | |
| 11 | 1103 | 2 | 2110365 | | REC - Parks & Gardens Maintenance/Operations | | | | | | |
| 11 | 1103 | 2 | 2110365 | W077 | Community Space Grounds (Old Swimming Pool) - Mtc/Op | \$2,150.00 | \$1,074.00 | \$41.93 | (\$2,150.00) | \$0.00 | |
| 11 | 1103 | 3 | 3110301 | | REC - Reimbursements - Other Recreation | \$0.00 | \$0.00 | (\$3,238.31) | (\$3,300.00) | (\$3,300.00) | |
| 11 | 1103 | 4 | 4110330 | | REC - Plant & Equipment (Capital) | | | | | \$0.00 | |
| 11 | 1103 | 4 | 4110330 | PE3457 | Cw3457 Gardeners Truck (Capital) | \$75,000.00 | \$37,500.00 | \$0.00 | (\$75,000.00) | \$0.00 | Held Over till 25/26 |
| 11 | 1103 | 4 | 4110370 | | REC - Infrastructure Parks & Gardens (Capital) | | | | | \$0.00 | |
| 11 | 1103 | 4 | 4110370 | OC064 | Lot 601 Park, Peterson Place (Capital) | \$40,999.68 | \$20,496.00 | \$28,942.51 | (\$10,000.00) | \$30,999.68 | |
| 11 | 1107 | 3 | 3110710 | | OTH CUL - Grants - Other Culture | \$0.00 | \$0.00 | (\$8,000.00) | (\$8,000.00) | (\$8,000.00) | |
| 11 | 1107 | 3 | 3110720 | | OTH CUL - Fees & Charges | \$0.00 | \$0.00 | (\$356.51) | (\$400.00) | (\$400.00) | |
| 12 | 1202 | 2 | 2120213 | | ROADM - Road Maintenance - Gravel Outside BUA | | | | | \$0.00 | |
| 12 | 1202 | 2 | 2120213 | RM000 | Unallocated Gravel Road Maintenance | \$1,129,352.70 | \$564,666.00 | \$47,507.12 | \$59,743.16 | \$1,189,095.86 | |
| 12 | 1203 | 4 | 4120330 | | PLANT - Plant & Equipment (Capital) | | | | | \$0.00 | |
| 12 | 1203 | 4 | 4120330 | PE0009 | Cw009 Grader (Capital) | \$500,000.00 | \$500,000.00 | \$427,727.00 | (\$70,000.00) | \$430,000.00 | |
| 12 | 1203 | 4 | 4120330 | PE3505 | Cw3505 Mechanic Ute (Capital) | \$130,000.00 | \$64,998.00 | \$0.00 | \$70,000.00 | \$200,000.00 | |
| 14 | 1404 | 2 | 2140411 | | POC - External Parts & Repairs | \$354,395.00 | \$177,192.00 | \$244,334.59 | \$25,000.00 | \$379,395.00 | |
| 14 | 1404 | 2 | 2140412 | | POC - Fuels and Oils | \$400,000.00 | \$199,998.00 | \$298,727.97 | \$50,000.00 | \$450,000.00 | |
| 14 | 1404 | 2 | 2140413 | | POC - Tyres and Tubes | \$40,000.00 | \$19,998.00 | \$39,025.69 | \$10,000.00 | \$50,000.00 | |
| 14 | 1404 | 2 | 2140494 | | POC - LESS Plant Operation Costs Allocated to Works | (\$1,919,822.00) | (\$959,910.00) | (\$717,689.11) | (\$85,000.00) | (\$2,004,822.00) | |
| | | | | | | \$945,623.48 | \$722,696.00 | \$488,830.56 | \$0.00 | \$945,623.48 | |

7 NEW BUSINESS OF URGENT NATURE**8 CLOSURE****8.1 DATE OF NEXT MEETING**

Next Audit and Risk Committee Meeting will be held on from .()

8.2 CLOSURE OF MEETING

There being no further business the Chairperson, Chair B A Jack closed the meeting at [type time](#).