



**SHIRE OF  
COOROW**  
*ALWAYS IN SEASON*

# **MINUTES**

**FOR THE**

**AUDIT COMMITTEE MEETING**

**HELD ON**

**WEDNESDAY 20 MARCH 2024**

PLEASE READ THE FOLLOWING DISCLAIMER BEFORE PROCEEDING

Members of the public are cautioned against taking any action on Council decisions, on items in this Minutes 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 COMMITTEE MEETING**

COMMENCED AT

WILL BE HELD ON

**WEDNESDAY, 20 MARCH 2024**

**GREEN HEAD**



**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.

# Minutes

1.1	SALUTATIONS AND OPENING OF MEETING .....	4
1.2	ACKNOWLEDGEMENT OF COUNTRY .....	4
1.3	VISITORS .....	4
<b>2</b>	<b>RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE .....</b>	<b>4</b>
2.1	ATTENDANCE.....	4
2.2	ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATION .....	4
2.3	LEAVE OF ABSENCE PREVIOUSLY APPROVED.....	4
2.4	APOLOGIES .....	5
<b>3</b>	<b>DISCLOSURE OF INTERESTS .....</b>	<b>5</b>
<b>4</b>	<b>PUBLIC QUESTION TIME .....</b>	<b>5</b>
<b>5</b>	<b>CONFIRMATION OF PREVIOUS MINUTES .....</b>	<b>5</b>
<b>6</b>	<b>REPORTS .....</b>	<b>6</b>
6.1	DEPUTY CHIEF EXECUTIVE OFFICER .....	6
9.2	2023-2024 Annual Budget Review .....	6
6.1.2	2023 Compliance Audit Return .....	20
<b>7</b>	<b>NEW BUSINESS OF URGENT NATURE .....</b>	<b>50</b>
<b>8</b>	<b>CLOSURE .....</b>	<b>50</b>
8.1	DATE OF NEXT MEETING .....	50
8.2	CLOSURE OF MEETING .....	50

**1 Declaration of Opening/Announcement of Visitors****1.1 SALUTATIONS AND OPENING OF MEETING**

The Chairperson, Chair B A Jack, welcomed those present and opened the Meeting at 4.10.pm

**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**

Nil

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

Deputy President B A Jack

Councillor V J Muller

Councillor G Stangle

Chief Executive Officer M Maxfield

In the Room

Councillor J P Comley

President G Sims

Councillor G Dring

**2.2 ATTENDANCE VIA TELEPHONE/INSTANTANEOUS COMMUNICATION**

In accordance with regulation 14A of the Local Government (Administration) Regulations 1996 Council must approve (by Absolute Majority) the attendance of a person, not physically present at a meeting of Council, by audio contact. The person must be in a 'suitable place' as approved (by absolute majority) by Council. A 'suitable place' means a place that is located in a townsite or other residential area and 150km or further from the place at which the meeting is to be held.

Nil

**2.3 LEAVE OF ABSENCE PREVIOUSLY APPROVED**

Nil

**2.4 APOLOGIES**

Nil

**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.

Nil

**4 PUBLIC QUESTION TIME**

Nil

**5 CONFIRMATION OF PREVIOUS MINUTES****COMMITTEE RESOLUTION AC-2024/001**

**Moved:** Cr G Stangle

**Seconded:** Cr V J Muller

That the minutes of the Audit Committee Meeting held on Wednesday 14 February 2024 be confirmed as true and correct.

In Favour: Cr B A Jack, Cr V J Muller and Cr G Stangle

Against: Nil

**CARRIED 3/0**  
**Simple Majority**

**6 REPORTS****6.1 DEPUTY CHIEF EXECUTIVE OFFICER****9.2 2023-2024 ANNUAL BUDGET REVIEW**

<b>Reporting Officer:</b>	<b>M Henry, Deputy Chief Executive Officer</b>
<b>Responsible Executive:</b>	<b>M Maxfield, Chief Executive Officer</b>
<b>File Reference:</b>	<b>ADM0690</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Voting Requirement:</b>	<b>Absolute Majority</b>

**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 2023-2024 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 2023-2024 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 2023-2024 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 2023-2024 budget and accommodate events and issues that have arisen since budget adoption.

One of the main variations identified is a decrease in the actual surplus brought forward from 2022-2023 which is slightly lower than the budget estimate. A variance of \$111,540 has been identified due to small audit changes made regarding a decrease in revenue due to various grants held as contract liabilities.

This variation is shown at Note 4 Predicted and in Note 5 of the Additional Notes in the Budget Review Documents presented.

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.

This Review includes a number of amendments, the most significant of these being:

- Various Operating Expenditure increases and decrease to Materials and contracts totalling \$231,362 – specific breakdown is as per attachment 2,
- Recognise proceeds from Sale Tuart St of \$465,000,
- Various increases and decrease to Purchase of Plant and Equipment of \$286,616 – specific breakdown is as per attachment 2,
- Update to the Transfer to and from Reserves to increase estimate Reserve Total by \$815,000.

A more comprehensive list of the proposed budget amendments is included in Attachment 2 - Additional Notes - Note 5 of the attached Budget Review.

Future monitoring will be required, and further budget adjustments will be required later in the financial year and to ensure that Council will have no surprises during the budget process for 2024-2025 year over the next few months and also 30 June 2024. An area that will require further discussion between executive and be brought to Council in the next Ordinary Council Meeting is the decision made regarding the Tender outcome in relation to Capital/Project Works and the allocation of grant funding and council funding. Other possible expenditure matters to be raised to Council for the 2023-2024 budget is the Grain Freight Income and Expenditure as this will need to be carried over to the 2024-2025 Budget and has some effect to wages allocated to this expenditure in the 2023-2024 Budget.

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	4.3 Skilled and well supported team	<ul style="list-style-type: none"> <li>Provide resources to support the Shire's operations and to meet planning,</li> </ul>



Leadership that provides strategic direction for the community.		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 Nates - Note 5.

## RISK IMPLICATIONS

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
<b>Legal &amp; Compliance:</b> That the review not be submitted to the DLGSC within 30 days after the review has been finalised.	Unlikely	Moderate	Medium	Accept officer recommendation and submit to DLGSC
<b>Organisation's Operations:</b> 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
<b>Reputation:</b> 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. 2023-2024 Annual Budget Review [↓](#)
2. Additional Notes to the 2023-2024 Annual Budget Review [↓](#)

**COMMITTEE RESOLUTION AC-2024/002**

**Moved:** Cr V J Muller

**Seconded:** Cr G Stangle

That the Audit Committee recommend to Council:

1. Adopts the 2023-2024 Mid-Year Budget Review, forming attachment 1 and 2, 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 2- Additional Notes - Note 5 Budget Amendments.
4. Pursuant to Section 6.11 (2) (b) of the Local Government Act 1995, Authorise the transfers to and from Reserves as per attachment 2 Additional Notes - Note 5 Budget Amendments.

In Favour: Cr B A Jack, Cr V J Muller and Cr G Stangle

Against: Nil

**CARRIED 3/0**  
**Absolute Majority**

**SHIRE OF COOROW****BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 29 FEBRUARY 2024***LOCAL GOVERNMENT ACT 1995**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996***TABLE OF CONTENTS**

Statement of Budget Review	2
Note 1     Basis of Preparation	3
Note 2     Summary Graphs - Budget Review	4
Note 3     Net Current Funding Position	5
Note 4     Predicted Variances / Future Budget Amendments	7

SHIRE OF COOROW  
STATEMENT OF BUDGET REVIEW  
FOR THE PERIOD ENDED 29 FEBRUARY 2024

Budget v Actual					
Note	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (b) - (a)
	\$	\$	\$	\$	\$
<b>OPERATING ACTIVITIES</b>					
<b>Revenue from operating activities</b>					
	3,843,409	3,843,409	3,849,199	3,843,409	0
	15,293	15,293	13,276	15,293	0
	1,817,060	1,817,060	1,050,902	1,817,060	0
	751,407	751,407	726,804	751,407	0
4.1	51,919	51,919	84,594	116,919	65,000
	25,250	25,250	10,152	25,250	0
	103,776	103,776	164,999	103,776	0
	2,500	2,500	1,261	2,500	0
	6,610,614	6,610,614	5,901,187	6,675,614	65,000
<b>Expenditure from operating activities</b>					
4.2	(2,412,639)	(2,412,639)	(1,688,331)	(2,392,639)	20,000
4.3	(3,632,411)	(3,632,411)	(1,982,938)	(3,863,773)	(231,362)
	(364,884)	(364,884)	(253,719)	(364,884)	0
	(6,485,600)	(6,485,600)	(4,100,086)	(6,485,600)	0
	(329,857)	(329,857)	(113,932)	(329,857)	0
4.4	(301,286)	(301,286)	(246,997)	(250,000)	51,286
	(207,250)	(207,250)	(136,543)	(207,250)	0
	(148,614)	(148,614)	(1,797)	(148,614)	0
	(13,882,541)	(13,882,541)	(8,524,343)	(14,042,617)	(160,076)
Non-cash amounts excluded from operating activities					
	6,533,280	6,533,280	3,935,623	6,533,280	0
<b>Amount attributable to operating activities</b>					
	(738,647)	(738,647)	1,312,467	(833,723)	(95,076)
<b>INVESTING ACTIVITIES</b>					
<b>Inflows from investing activities</b>					
	3,601,232	3,601,232	725,779	3,601,232	0
4.5	291,444	291,444	514,019	756,444	465,000
	29,904	29,904	12,358	29,904	0
	3,922,580	3,922,580	1,252,156	4,387,580	465,000
<b>Outflows from investing activities</b>					
4.6	(2,819,817)	(2,819,817)	(591,545)	(2,479,817)	340,000
4.7	(1,392,563)	(1,392,563)	(547,731)	(1,105,947)	286,616
	(2,644,585)	(2,644,585)	(878,110)	(2,644,585)	0
4.8	(2,288,986)	(2,288,986)	(1,212,881)	(2,358,986)	(70,000)
	(9,145,951)	(9,145,951)	(3,230,267)	(8,589,335)	556,616
<b>Amount attributable to investing activities</b>					
	(5,223,371)	(5,223,371)	(1,978,111)	(4,201,755)	1,021,616
<b>FINANCING ACTIVITIES</b>					
<b>Cash inflows from financing activities</b>					
4.9	788,314	788,314	415,000	438,314	(350,000)
	788,314	788,314	415,000	438,314	(350,000)
<b>Cash outflows from financing activities</b>					
	(3,583)	(3,583)	0	(3,583)	0
	(210,891)	(210,891)	(104,135)	(210,891)	0
4.10	(255,100)	(255,100)	(2,752)	(720,100)	(465,000)
	(469,574)	(469,574)	(106,887)	(934,574)	(465,000)
<b>Amount attributable to financing activities</b>					
	318,740	318,740	308,113	(496,260)	(815,000)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>					
	5,643,278	5,531,738	5,531,738	5,531,738	(111,540)
	(738,647)	(738,647)	1,312,467	(833,723)	(95,076)
	(5,223,371)	(5,223,371)	(1,978,111)	(4,201,755)	1,021,616
	318,740	318,740	308,113	(496,260)	(815,000)
3(a),4.11	0	(111,540)	5,174,207	0	0

**SHIRE OF COOROW  
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

**1. BASIS OF PREPARATION**

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the budget review be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the Shire of Coorow to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996, regulation 33A* prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire of Coorow controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

**Judgements and estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

**SIGNIFICANT ACCOUNTING POLICES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

SHIRE OF COOROW  
SUMMARY GRAPHS - BUDGET REVIEW  
FOR THE PERIOD ENDED 29 FEBRUARY 2024

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

SHIRE OF COOROW  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 NET CURRENT FUNDING POSITION  
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
<b>Current assets</b>					
Cash and cash equivalents	8,279,644	2,919,090	2,919,090	6,127,847	3,734,090
Financial assets	29,905	177,770	177,770	17,547	177,770
Trade and other receivables	266,675	25,675	25,675	634,438	25,675
Inventories	48,106	33,094	33,094	56,235	33,094
Contract assets	442,243	0	0	442,243	0
	9,066,573	3,155,629	3,155,629	7,278,310	3,970,629
<b>Less: current liabilities</b>					
Trade and other payables	(1,173,832)	(1,338,561)	(1,338,561)	(167,706)	(1,338,561)
Lease liabilities	(2,021)	(4,654)	(4,654)	(2,021)	(4,654)
Borrowings	(210,892)	(221,646)	(221,646)	(106,756)	(221,646)
Employee related provisions	(367,837)	(367,837)	(367,837)	(367,837)	(367,837)
	(1,754,582)	(1,932,698)	(1,932,698)	(644,320)	(1,932,698)
<b>Net current assets</b>	7,311,991	1,222,931	1,222,931	6,633,990	2,037,931
Less: Total adjustments to net current assets	(1,780,253)	(1,222,931)	(1,222,931)	(1,459,783)	(2,037,931)
<b>Closing funding surplus / (deficit)</b>	5,531,738	0	0	5,174,207	0

(b) Non-cash amounts excluded from operating activities:

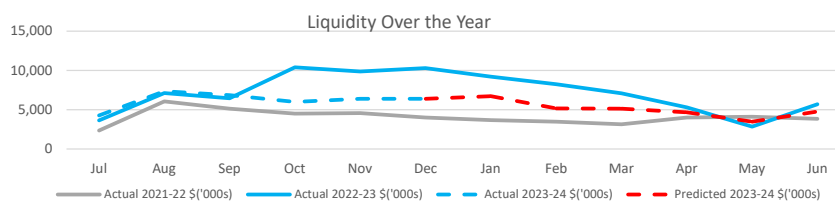
The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	0	(103,776)	(103,776)	(164,999)	(103,776)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,764)	(2,500)	(2,500)	(1,261)	(2,500)
Add: Loss on disposal of assets	0	148,614	148,614	1,797	148,614
Add: Depreciation on assets	6,490,437	6,485,600	6,485,600	4,100,086	6,485,600
Non-cash movements in non-current assets and liabilities:					
Pensioner deferred rates	0	402	402	0	402
Employee benefit provisions	0	4,940	4,940	0	4,940
<b>Non-cash amounts excluded from operating activities</b>	6,487,673	6,533,280	6,533,280	3,935,623	6,533,280

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 29 February 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
<b>Adjustments to net current assets</b>					
Less: Reserve accounts	(2,152,520)	(1,619,306)	(1,619,306)	(1,740,272)	(2,434,306)
Less: Financial assets at amortised cost - self supporting loans	(29,905)	(29,904)	(29,904)	(17,547)	(29,904)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	210,892	221,646	221,646	106,756	221,646
- Current portion of lease liabilities	2,021	4,654	4,654	2,021	4,654
- Employee benefit provisions	189,259	199,979	199,979	189,259	199,979
<b>Total adjustments to net current assets</b>	(1,780,253)	(1,222,931)	(1,222,931)	(1,459,783)	(2,037,931)



**SHIRE OF COOROW  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

**3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire of Coorow classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

**TRADE AND OTHER RECEIVABLES**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Coorow applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

**INVENTORIES**

**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**CONTRACT ASSETS**

Contract assets primarily relate to the Shire of Coorow's right to consideration for work completed but not billed at the end of the period.

**CONTRACT LIABILITIES**

Contract liabilities represent the Shire of Coorow's obligation to transfer goods or services to a customer for which the Shire of Coorow has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**PROVISIONS**

Provisions are recognised when the Shire of Coorow has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**CURRENT AND NON-CURRENT CLASSIFICATION**

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Coorow's operational cycle. In the case of liabilities where the Shire of Coorow does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Coorow's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire of Coorow prior to the end of the financial year that are unpaid and arise when the Shire of Coorow becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Coorow recognises revenue for the prepaid rates that have not been refunded.

**EMPLOYEE BENEFITS**

**Short-Term Employee Benefits**

Provision is made for the Shire of Coorow's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Coorow's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the net current funding position. Shire of Coorow's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire of Coorow's obligations for long-term employee benefits where the Shire of Coorow does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.



## SHIRE OF COOROW

NOTES TO THE REVIEW OF THE ANNUAL BUDGET  
FOR THE PERIOD ENDED 29 FEBRUARY 2024

## 4 PREDICTED VARIANCES

		Variance	
		\$	
	<b>Revenue from operating activities</b>		
4.1	Interest revenue	65,000	▲
	Increase interest earned on Municipal Funds		
	<b>Expenditure from operating activities</b>		
4.2	Employee costs	20,000	▲
	Decrease Pool Manager Salaries		
4.3	Materials and contracts	(231,362)	▼
	Various increases and decrease please see attached table		
4.4	Insurance	51,286	▲
	Decrease Insurance expenditure as no more expected insurance to be paid		
	<b>Inflows from investing activities</b>		
4.5	Proceeds from disposal of assets	465,000	▲
	Proceeds from Sale of Tuart St		
	<b>Outflows from investing activities</b>		
4.6	Purchase of land and buildings	340,000	▲
	Various increases and decrease please see attached table		
4.7	Purchase of plant and equipment	286,616	▲
	Various increases and decrease please see attached table		
4.8	Purchase and construction of infrastructure-other	(70,000)	▼
	Increase to Coastal Transfer Station capital expenditure		
	<b>Cash inflows from financing activities</b>		
4.9	Transfers from reserve accounts	(350,000)	▼
	New Staff Housing Cost to be carried over to the 2024/2025 Budget		
	<b>Cash outflows from financing activities</b>		
4.10	Transfers to reserve accounts	(465,000)	▼
	Transfer sale of Tuart St to Building Reserve for future purchase		
4.10	<b>Surplus or deficit at the start of the financial year</b>	(111,540)	
	Difference of Budgeted vs Actual Surplus		

SHIRE OF COOROW  
ADDITIONAL NOTE TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 29 FEBRUARY 2024

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	<b>Budget Adoption</b>		Opening Surplus(Deficit)			(111,540)	(111,540)	Difference of Budgeted vs Actual Surplus
BC060	Coorow Pound		Capital Expenses			(20,000)	(131,540)	Increase Coorow Pound Capital Works projects to \$40,000 due to concrete
BC039	Coorow Depot		Capital Expenses			(30,000)	(161,540)	Increase Coorow Depot Shed Capital Works to \$80,000
BC071	New Staff Housing		Capital Expenses		350,000		188,460	Decrease the portion of Reserve transfer as it is expected that this project will be carried over to the 2024/2025 Budget
BC023	Capital Tuart St		Capital Expenses		40,000		228,460	Decrease Capital works expenditure to \$0 as property has been sold
OC007	Coastal Waste Transfer Station		Capital Expenses			(70,000)	158,460	Increase Infrastructure Works at Transfer Station to \$120,000 to include CCTV and small office.
PE0034	CW0034 Side Tipper		Capital Expenses		130,000		288,460	Will not purchase a new tipper will repair and maintain current - capital cost to be moved to operating
PE0059	CW0059 Side Tipper		Capital Expenses		130,000		418,460	Will not purchase a new tipper will repair and maintain current - capital cost to be moved to operating
PE003	Leading Hand Ute Capital		Capital Expenses			(17,692)	400,768	Needed to increase expenditure by \$17,692 as cost of vehicle was more than anticipated
PE0050	Ranger Utility/Cleaner		Capital Expenses		44,308		445,076	Will not replace this Ute as is only used by the cleaner on the cost to do toilets along the coast plus when Councillors are requiring a vehicle.
3030246	Interest Earned - Municipal Account		Operating Revenue		65,000		510,076	Increase in interest earned to \$80,000 due to investing excess Muni funds
2140411	External Parts and Repairs		Operating Expenses			(260,000)	250,076	Moved from capital expenditure to operating to repair side tippers CW0034 and CW0059 and low loader CW0024
BO023	Operations Tuart St		Operating Expenses			(10,018)	240,058	Increase operational cost to cover agent cost of sale of asset
2100650	Contract Town Planning		Operating Expenses			(40,000)	200,058	Increase to \$70,000 due to more planning enquires this FY.
2130165	Vermin Control		Operating Expenses			(22,350)	177,708	Increase to \$30,000 due to using contractor for Corella control.
2130186	Expensed Minor Assets		Operating Expenses		5,000		182,708	Decrease as no longer will purchase guns due to use of contractors
2040116	Election Expenses		Operating Expenses		10,000		192,708	Savings - decrease expenditure as no more expenditure is expected
2040186	Members Expensed Minor Asset Purchases		Operating Expenses		10,000		202,708	Savings - decrease expenditure as no more expenditure is expected
2040284	Oth Gove - Audit Fees		Operating Expenses		10,000		212,708	Savings - decrease expenditure as no more expenditure is expected
2070713	Welfare Grant General Expenses		Operating Expenses		10,000		222,708	Savings - decrease expenditure as no more expenditure is expected
W000	Commercial Refuse Collection Coast		Operating Expenses		25,000		247,708	Savings - decrease expenditure as no more expenditure is expected
W005	Commercial Refuse Collection Coorow		Operating Expenses		20,000		267,708	Savings - decrease expenditure as no more expenditure is expected

12

**6.1.2 2023 COMPLIANCE AUDIT RETURN**

<b>Reporting Officer:</b>	<b>M Henry, Deputy Chief Executive Officer</b>
<b>Responsible Executive:</b>	<b>M Maxfield, Chief Executive Officer</b>
<b>File Reference:</b>	<b>ADM0303</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Voting Requirement:</b>	<b>Simple Majority</b>

**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 2023 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 2024

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 20 March 2024. 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 2023 CAR consists of a total of 95 questions, divided into 11 categories, covering various aspects of the Shire's functions and services. These categories include:

1. Commercial Enterprises
2. Delegation

3. Disclosure of Interest
4. Disposal of Property
5. Elections
6. Finance
7. Integrated Planning and Reporting
8. Employees
9. Conduct
10. Other
11. Tenders

While preparing and completing the Compliance Audit Return 2023, Management highlights the following:

**1. Commercial Enterprises**

- This is not relevant to the Shire and therefore has not been reported on. At this stage the Shire has not undertaken any major trading's including land transactions to date. There may be in the future but Executive feels that these transactions if any may fall under the threshold of what is considered as being major. All land transactions to date have been resolved by council with an absolute majority vote.

**2. Delegation**

- 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. Employees**

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

**9. Conduct**

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

**10. Other**

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

**11. Tenders**

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

From a total of 95 questions, the responses provided by the Chief Executive Officer, Executives and other relevant officers indicate that compliance has been achieved in all areas.

## 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"> <li>Provide resources to support the Shire's operations and to meet planning, reporting and accountability requirements</li> </ul>

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**RISK IMPLICATIONS**

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
<b>Legal &amp; Compliance</b> 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. Compliance Audit Return 2023 [↓](#)**COMMITTEE RESOLUTION AC-2024/003****Moved:** Cr G Stangle**Seconded:** Chair B A Jack

That the Audit Committee;

1. Receives the 2023 Compliance Audit Return, noting that compliance was achieved in all areas;
2. Reports and presents this result to Council at the 20 March 2024 Ordinary Council Meeting; and
3. Recommends that Council adopts the 2023 Compliance Audit Return for the Shire of Coorow.
4. Recommends that the Chief Executive Officer and the Shire President be authorised to sign/certify the 2023 Compliance Audit Return.

In Favour: Cr B A Jack, Cr V J Muller and Cr G StangleAgainst: Nil

**CARRIED 3/0**  
**Simple Majority**



Home (/) / Compliance Audit Return (/CAR/) / Compliance Audit Return Form

# Compliance Audit Return Form

Start ✓
Details ✓
Commercial Enterprises ✓
Delegation ✓
Disclosure of Interest ✓
Disposal of Property ✓
Elections ✓
Finance ✓
IPR ✓
Employees ✓
Conduct ✓
Other ✓
Tenders ✓
Documents ✓
Review

Finalise

Print

## Details

**Local Government**

Coorow, Shire of

**Created By**

Brenda Johnson

Year of Return

2023

Status

Draft

## Commercial Enterprises by Local Governments

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

N/A

☐ Add comments

—

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

N/A

☐ Add comments

—

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

N/A

☐ Add comments

—

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

N/A

☐ Add comments

---

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

N/A

☐ Add comments

---

## Delegation of Power/Duty

---

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

Yes

☐ Add comments

---

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

Yes

☐ Add comments

---

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

Yes

☐ Add comments

—

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

Yes

☐ **Add comments**

—

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

Yes

☐ **Add comments**

—

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

Yes

☐ **Add comments**

—

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

Yes

☐ **Add comments**

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

---

13. Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19? \*

Yes

☐ Add comments

---

## Disclosure of Interest

---

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

Yes

☐ Add comments

---

2. Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? \*

Yes

☐ Add comments

---

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

7. Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? \*

Yes

☐ Add comments

—

8. Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? \*

Yes

☐ Add comments

—

9. When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person? \*

Yes

☐ Add comments

—

10. Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? \*

Yes

☐ Add comments

—

11. Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? \*

N/A

☐ Add comments

—



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

Yes

☐ Add comments

—

13. When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? \*

N/A

☐ Add comments

—

14. Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? \*

Yes

☐ Add comments

—

15. Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? \*

Yes

☐ Add comments

—

**16. Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? \***

Yes

☐ Add comments

—

**17. Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered? \***

N/A

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

**19a. Does it comply with section 5.104(3) and (4) of the Local Government Act 1995? \***

Yes

20. Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? \*

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

## Disposal of Property

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

---

## Elections

---

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

N/A

☐ Add comments

---

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

N/A

☐ Add comments

---

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

N/A

☐ Add comments

---

## Finance

---

**1. Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? \***

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

**4. Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? \***

Yes

☐ Add comments

—

5. Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? \*

Yes

☐ Add comments

—

6. Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? \*

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

## Integrated Planning and Reporting

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

Yes

☒ Add comments

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

23/04/2023

Please enter comments \*

Reviewed on this day

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

Yes

☒ Add comments

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

19/04/2023

Please enter comments \*

Reviewed on this day

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

Yes

☐ Add comments

—

## Local Government Employees

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

N/A

☐ Add comments

—

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

N/A

☐ Add comments

—

3. Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? \*

N/A

☐ Add comments

—

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

N/A

☐ Add comments

—

5. Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? \*

N/A

☐ Add comments

—

## Official Conduct

---



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

Yes

☐ Add comments

—

2. Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? \*

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

## Other

---

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

N/A

☐ Add comments

—

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

N/A

☐ Add comments

—

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

N/A

☐ Add comments

—

4. Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Yes

☐ Add comments

—

**5. Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?**

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

---

## Tenders for Providing Goods and Services

---

1. Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? \*

Yes

☐ Add comments

---

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

Yes

☐ Add comments

---

3. When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? \*

Yes

☐ Add comments

---

4. Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? \*

N/A

☐ Add comments

—

5. If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation? \*

N/A

☐ Add comments

—

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

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

No

☐ Add comments

—

**9. Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? \***

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

**11. Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? \***

Yes

☐ Add comments

—

12. Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? \*

N/A

☐ Add comments

—

13. Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? \*

Yes

☐ Add comments

—

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

Yes

☐ Add comments

—

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

N/A

☐ Add comments

—

16. If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? \*

N/A

☐ Add comments

—

17. Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? \*

N/A

☐ Add comments

—

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

N/A

☐ Add comments

—

19. Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? \*

N/A

☐ Add comments

—



20. Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? \*

N/A

☐ Add comments

—

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

N/A

☐ Add comments

—

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

Yes

☐ Add comments

—

## Documents

There are no notes to display.

Close

Previous

Next

7 NEW BUSINESS OF URGENT NATURE

8 CLOSURE

8.1 DATE OF NEXT MEETING

Next Audit Committee Meeting to be confirmed.

8.2 CLOSURE OF MEETING

There being no further business the Chairperson, Chair B A Jack closed the meeting at 4.15pm .

These minutes were confirmed at a meeting on

\_\_\_\_\_

Signed: \_\_\_\_\_

Presiding Person at the meeting at which these minutes were confirmed.

Date: \_\_\_\_\_